

# Annual Budget

2021-2022



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, 2022

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**Government Finance Officers Association**

## **AWARD FOR BEST PRACTICES IN COMMUNITY COLLEGE BUDGETING**

Presented to:

**Joliet Junior College  
Illinois**

For Fiscal Year Ending  
June 30, 2020

*Christopher P. Morrell*

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The Award for Best Practices in Community College Budgeting is presented by the Government Finance Officers Association (GFOA) annually to community colleges demonstrating a budget process aligned with GFOAs' best practice recommendations. Budget processes are evaluated based on a number of criteria that focus on alignment of resources towards student achievement focusing on collaboration, communication, and rigorous development, evaluation, and prioritization of strategies to achieve a college's goals and objectives. In addition, the award includes criteria for conveying the results of this budget process through the budget presentation and also utilizing continuous improvement approaches to monitor outcomes.

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June 23, 2021

Members of the Board of Trustees and Citizens of Joliet Junior College, Illinois Community College District 525:

In a year of immense instability and transition, I am proud to present Joliet Junior College's FY22 budget. We have a balanced budget for the 49<sup>th</sup> year in a row. We did not increase tuition costs, despite decreasing enrollments due to the pandemic. We have also kept health care costs flat from last year to this year. In a year that affected all facets of our lives, I am proud of the collective work we did to support our students, employees, and community partners.

Our budget is developed each year in support of JJC's mission to inspire learning, strengthen communities and transform lives. The college leveraged Higher Education Emergency Relief Funds (HEERF) and Coronavirus Response and Relief Supplemental Appropriations Act Funds (CRRSA) to offset additional costs and lost revenues related to the pandemic. This assistance was crucial, and most importantly, it has provided additional grant funds to support student retention and completion.

Three major sources of operating revenue are available to the college: tuition, state funding, and property taxes. The total operating budget for FY22 is \$100.94 million, a 1.42% increase compared to the prior year. This increase is due to state revenue and property taxes. Since 2000, the state's share of the college's operating budget has decreased from 18.7% to a projected 8.72% in FY22. The college will continue to monitor the status of state funding and other revenue streams, and make adjustments to ensure financial stability. This includes changes in class sizes, program offerings, and staffing levels.

The summary and detail budget information is included by fund in the following pages.

Community colleges play a critical role in supporting the changing needs of the local economy and workforce, impacted significantly by the pandemic. As such, we will continue to develop our new respiratory technician allied health program and invest in student resources, including strengthened equity and access programming for underserved populations.

JJC is the first community college in the nation. We take pride in our place in history, but do not rest in tradition. Joliet Junior College in FY22 is transformed by this experience and ready to lead the future of higher education in Illinois and beyond.

Sincerely,

A handwritten signature in black ink that reads "Dr. Judy Mitchell". The script is fluid and cursive, with the first letters of "Dr.", "Judy", and "Mitchell" being capitalized and prominent.

Judy Mitchell, Ed.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 chairman, vice chairman 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 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.





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 continues to expand and renovate its facilities to meet the needs of students and community members.



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, bookstore, cafeteria, classrooms, labs, campus police, and faculty/adjunct offices. Students will be 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.



# **FY22 BUDGET HIGHLIGHTS**



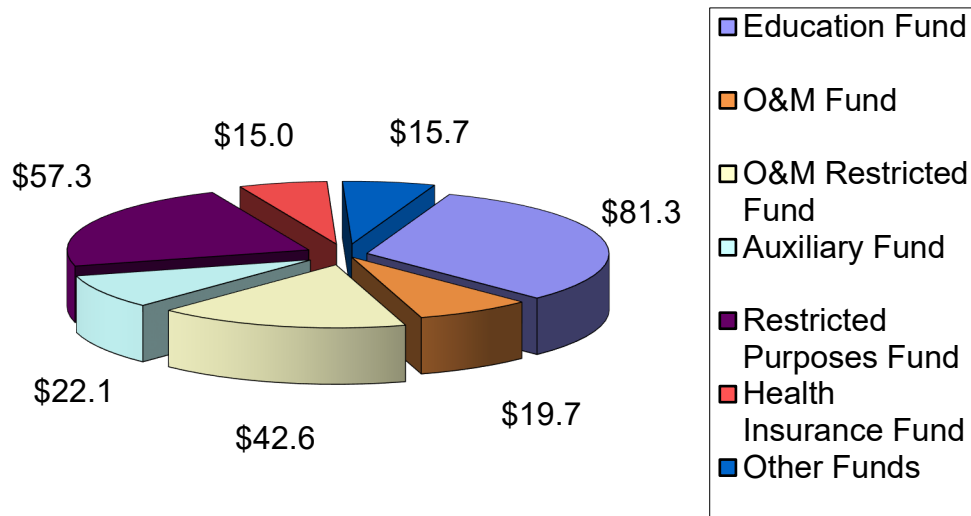
## FY22 BUDGET HIGHLIGHTS

JJC is budgeting enrollment based on pre-pandemic credit hours due to HEERF and CRRSA funding that will cover lost revenues. The tuition and fee rate per credit hour reflects no increase and remains at \$148. Recent data regarding 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 at FY21 actual funding levels.

Spending on new personnel was from the elimination of other positions and was allocated to those areas demonstrating the greatest need, based on a growing and ever-changing community college environment. In addition, the college maintained budgeted contingency at \$700,000 to hold funding for new initiatives that are currently being evaluated. 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 FY22 totals \$253.7 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 FY22 is \$100.9 million. Compared to last year's operating budget of \$99.5 million, this represents a 1.4% increase over FY21.

**FY22 Total Budget \$253.7**  
(in \$millions)



## ***Balanced Budget***

The operating budget is structurally balanced. Reserves or one-time revenue sources have not been used to bring expenditures in line with resources. This is the 49<sup>th</sup> year of balanced operating budgets at the college.

## **FY22 Operating Funds Budget**

	<b><u>EDUCATION</u></b>	<b><u>O&amp;M</u></b>	<b><u>TOTAL</u></b>
<b>REVENUES</b>			
Revenues	\$ 81,042,730	\$ 19,695,000	\$ 100,737,730
Transfers in	\$ 205,300	\$ -	\$ 205,300
Total Revenues	\$ 81,248,030	\$ 19,695,000	\$ 100,943,030
<b>EXPENDITURES</b>			
Expenses	\$ 80,467,130	\$ 16,420,000	\$ 96,887,130
Transfers (out)	\$ (780,900)	\$ (3,275,000)	\$ (4,055,900)
<b>TOTAL APPROPRIATION</b>	<b><u>\$ 81,248,030</u></b>	<b><u>\$ 19,695,000</u></b>	<b><u>\$ 100,943,030</u></b>

## ***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 2021. The plan was discussed, and the following assumptions and options were presented to the board:

- Total property tax revenue growth of 2.4%
- No tuition rate increase
- State revenue budgeted at 8.1 million
- No enrollment growth
- No increase to the capital, student or technology fee
- Personnel spending increase of 2.5% to 3.5% based on union contracts
- No benefit cost increase

JJC's operating budget was projected in the financial plan to be \$100.7 million. The FY22 budget presented to the board at the April 28, 2021 board workshop meeting totaled \$100.9

million. The final budget varied the financial plan by less than 0.2%. The increase for salaries, as well as benefits are unchanged from the original projection and the estimated cost of all union contracts is fully funded. The increase for employee benefits was reduced from a projected 2% increase to no increase based on claims. In the operating funds, part time positions were converted to a full-time position and a previous full-time vacant Grant Program Manager position was changed to an Associate Dean of Arts and Science position to ensure compliance and need. These positions are detailed in the expenditure section.

### ***State Funding***

State apportionment funding for enrollment reimbursement is estimated at \$8,100,000 for FY22, unchanged from the actual funding level in FY21, but an increase of \$200,000 from the budgeted funding in FY21. The college had been conservative in building the budget for FY22 due to the state's fiscal crisis. The number of credit hours used in the state's funding formula has decreased for FY22 due to the enrollment trends for all community colleges in FY20 and by assuming funding based on the FY21 level, the college believes it is still estimating conservatively. Since FY00, the state's share of the college's operating budget has decreased from 18.7% to a projected 8.72% in FY22. Additional changes in grants are expected but were not available at the time of the publication of this document.

### ***Institutional Priorities***

As mentioned in the President's message, 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:

- Address the potential impact of the state's fiscal crisis on the college's budget
- Reallocate existing resources to fund new requests
- Realistic projections in property tax revenues
- No tuition increase
- No 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 capital funding for FY22 is projected at \$3.6 million. Additional capital information is detailed in the *Capital/Facilities Master Plan* section of this document.

In 2018 the college updated its master plan. Unlike the previous two master plans, this plan does not consider large-scale new construction projects. Instead, the master plan focuses on recapturing existing spaces that have been vacated during the last ten years of

construction. Any construction costs arising from this master plan will be funded with existing reserves or future operating fund surpluses.

### ***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:

	<b>Increase FY22</b>	<b>Increase FY23</b>	<b>Increase FY24</b>
Property Taxes	2.40%	3.25%	3.25%
Tuition Rate	\$113/cr. hr.	\$118/cr. hr.	\$123/cr. hr.
Tuition Increase	\$0/cr. hr.	\$5/cr. hr.	\$5/cr. hr.
Enrollment	0.00%	5.00%	5.00%
Reimbursable Credit Hours	-1.26%	-1.79%	-10.00%
State Funding	0.00%	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 FY22 is 2.40% due to CPI for the current year being 1.40% and a 1.00% increase from new property which is similar to last year. In expectation of a slight increase in new construction and the CPI for FY23 and FY24, a 3.25% increase is used for both fiscal years.

**Tuition and Fees.** Over the last ten years, credit hours have decreased by 34.41%. Currently, the college has experienced a 21.37% decrease in enrollment for fall 2020 credit hour enrollment based on tenth day and a 16.5% decrease for the spring 2021 credit hours. Due to the improving economy over the past several years, enrollment has dropped from its high in FY11. The disruption caused by COVID 19 and restricting classes to an online format, except for certain lab courses, has caused a significant drip in enrollment for the current year. For this reason, no increase has been projected in FY22, but an annual 5.00% increase is projected for FY23 and FY24. For FY22, there was no increase in tuition and fees. For FY23 and FY24, a \$5 tuition increase is projected for each fiscal year.



**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 has decreased 2.80% for FY22 due to the enrollment experienced in FY20. For FY22, the college is projecting \$8.1 million in state funding from credit hours, unchanged from the FY21 funding level. The college projects no change in the funding rates for FY23 and FY24. When combined with declining enrollment, this results in a 1.26% decrease in funding levels for FY22, 1.79% in FY23 and 10.00% in FY24.

JJC’s largest expenditure is personnel costs, which represent 78% of the total operating expenses of the college. The following summarizes the expenditure assumptions used in the three-year financial plan.

	<b>% Increase FY22</b>	<b>% Increase FY23</b>	<b>% Increase FY24</b>
Salaries	2.50-3.50%	2.50-4.00%	2.5-4.00%
Benefits	0.00%	6.00%	6.00%
Other Expenditures	2.00%	2.00%	2.00%
O & M Utilities	0.00%	4.00%	6.00%
Contingency – Education Fund	\$500,000	\$500,000	\$500,000
Contingency – O & M Fund	\$200,000	\$200,000	\$200,000

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

Based on medical cost trending no increase for FY22 was budgeted. For FY’s 23-24, benefits are factored at a 6% increase based on historical trends.

For FY22, contingency in the Education Fund is \$500,000 and contingency in the Operation and Maintenance Fund is \$200,000.

This [Three-Year Financial Plan](#) integrates the college’s Academic Quality Improvement Program (AQIP) with the financial resources necessary to meet strategic planning objectives.

## ***Challenges***

For Fiscal 2021, the college held almost all classes in an online format, except for certain labs and this has caused a large decrease in enrollment. The most recent financial plan projections showed an estimated \$2.5 million operating deficit based on no enrollment growth in credit hours. If credit hours increased by 5%, the deficit would decrease to \$1.5 million.

To balance the planned budget for Fiscal 2022, the college has the ability to use Higher Education Emergency Relief Funds (HEERF) and Coronavirus Response and Relief

Supplemental Appropriations Act Funds (CRRSA) to offset additional costs and/or lost revenues related to the pandemic. To ensure ongoing financial viability for the institution, college leadership and the JJC Board of Trustees continue to diligently prepare contingency plans if enrollment drops significantly or if State funding falls precipitously.

With little interest in increasing the debt burden, the college has to develop alternate ways to fund new academic programs or completion of facilities projects that were developed in the Master Plan. To accomplish this, the college has developed an Initiatives Planning Model. In this model, the college has prioritized its major initiatives and intends to self-fund these initiatives by finishing each year with an operating surplus of at least \$3 million per year. The college will also rigorously control its operating costs to minimize the pressure to increase tuition.

# **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.<sup>1</sup> 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 2019, the Board of Trustees adopted the 2020-2023 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 2020-2023 Strategic Plan will end on June 30, 2023 and a new plan will be developed for 2024-2027.

In order to improve the structure for monitoring and evaluating the Strategic Plan, the college established a Strategic Planning Committee and the Program Improvement Committee as part of its shared governance structure. The strategic planning committee meets quarterly 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 2020-2023

#### Vision

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

#### Mission

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

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

## Themes, Goals and Objectives

Theme: ACADEMIC EXCELLENCE

Strategic Goal 1: Enhance the learning experiences of students to prepare them for educational, career, and personal success.

Theme: STUDENT SUCCESS & SUPPORT

Strategic Goal 2: Provide exceptional and accessible services to students as they explore and pursue their personal, academic, and career goals through the college's guided academic pathways.

Theme: EFFECTIVENESS

Strategic Goal 3: Strengthen operational effectiveness

Theme: PERCEPTION

Strategic Goal 4: Elevate the perception of the college

Theme: CULTURAL COMMITMENT

Strategic Goal 5: Pursue excellence in equity, engagement and inclusion

Theme: OUTREACH

Strategic Goal 6: Improve the coordination of external outreach

## 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. Also, 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 measured<sup>2</sup>. Operational planning is oriented toward the short-term future (one to three years), 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

1. annual action plans created by programs throughout the college and
2. special projects called College Priorities, which are identified by the president and cabinet.

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

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

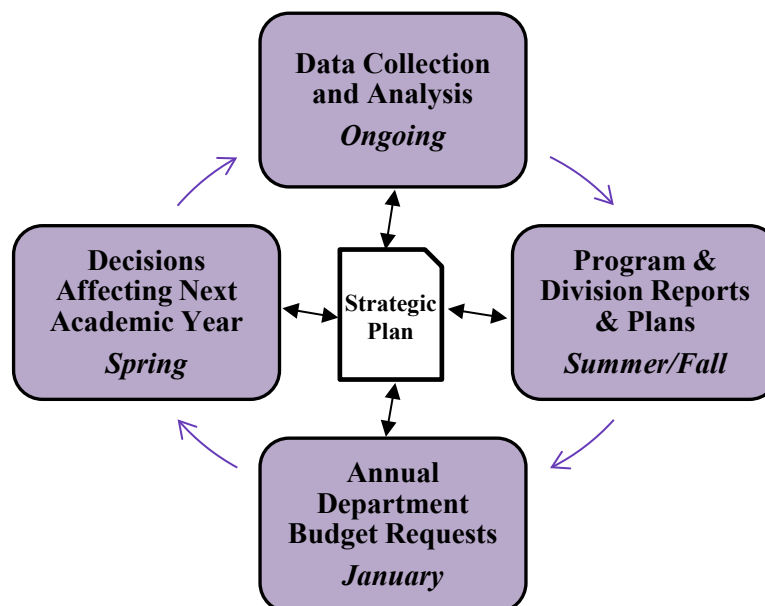
## Next Steps - Operationalizing the Strategic Plan

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 programs<sup>3</sup> 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, and directors into summary reports. Cabinet members incorporate the summary reports into division reports. The division reports record progress and define the president's and cabinet's focus and next steps to operationalize the strategic plan across the college.

At each level, writers tie activities 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 and college priorities.

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

**Figure: Annual Planning Cycle**



<sup>3</sup> 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 cycle<sup>4</sup>. 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.

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<sup>4</sup> ICCB Program Review [https://www.iccb.org/academic\\_affairs/program-review/](https://www.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 into summary reports for review and discussion with their representative in the President's Cabinet. (The Cabinet includes vice presidents and executive directors.)

The Cabinet members prepare their division reports after analysis of summary reports, 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). These requirements are submitted online as formal requests during the annual budget process. The budgetary requests must include whether the need was described in the APU and how the budget request supports the strategic plan goals.

## **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, strategic goals, and college priorities. 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 five 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 high 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. Resources, Planning, and Institutional Effectiveness: The institution's resources, structures, and processes are sufficient to fulfill its mission, improve the quality of its educational offerings, and respond to future challenges and opportunities. The institution plans for the future.

JJC's budgeting and planning processes as well as the results for the strategic plan, college priority projects, and program action plans are central to demonstrating the college meets the HLC accreditation criteria. At several points in the accreditation process, HLC reviewers will provide feedback to the College and this feedback may be implemented as college priorities.

## Update on Projects Developed through FY20 & FY21 Budget Processes

During the FY20 through FY21 budget processes, decision making for new initiatives was guided by the college's Strategic Plan. Several new departmental projects were funded.

	<i><b>Total Projects</b></i>	<b>Completed</b>	<b>Ongoing/ In Progress</b>	<b>Revised/ Repurposed</b>	<b>Postponed</b>	<b>Cancelled</b>
FY20	<b>8</b>	2	3	3	0	0
FY21	<b>24</b>	8	15	1	0	0

Details on the 22 new FY22 projects and ongoing FY20 and FY21 projects are found in the *Organizational Chart/Department Descriptions/Department Initiatives* section. Current projects will include an estimated completion date range. Unfinished projects from prior years will include status updates.

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



## DEPARTMENT/PROGRAM DESCRIPTIONS

Joliet Junior College (JJC) has seven divisions, three administrative divisions and four primary operational divisions, all of which report to the president of the college. The administrative departments, each led by a vice president are:

- Academic Affairs
- Administrative Services
- Student Development

The operational divisions, led by an executive director are:

- Communications & Marketing
- Institutional Advancement
- Diversity, Equity, Inclusion & Compliance

The remaining operational divisions are led as follows:

- 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 and the president make up President's Staff. The three administrative leaders, the CIO of Information Technology, the Chief Human Resource Officer and the Executive Director of Communications & Marketing 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.
- FY22 funded initiatives guided by the college's strategic plan, as well as active FY20 through FY21 initiative updates.

## ORGANIZATIONAL CHART

### DIVISIONS AND DEPARTMENTAL CODES

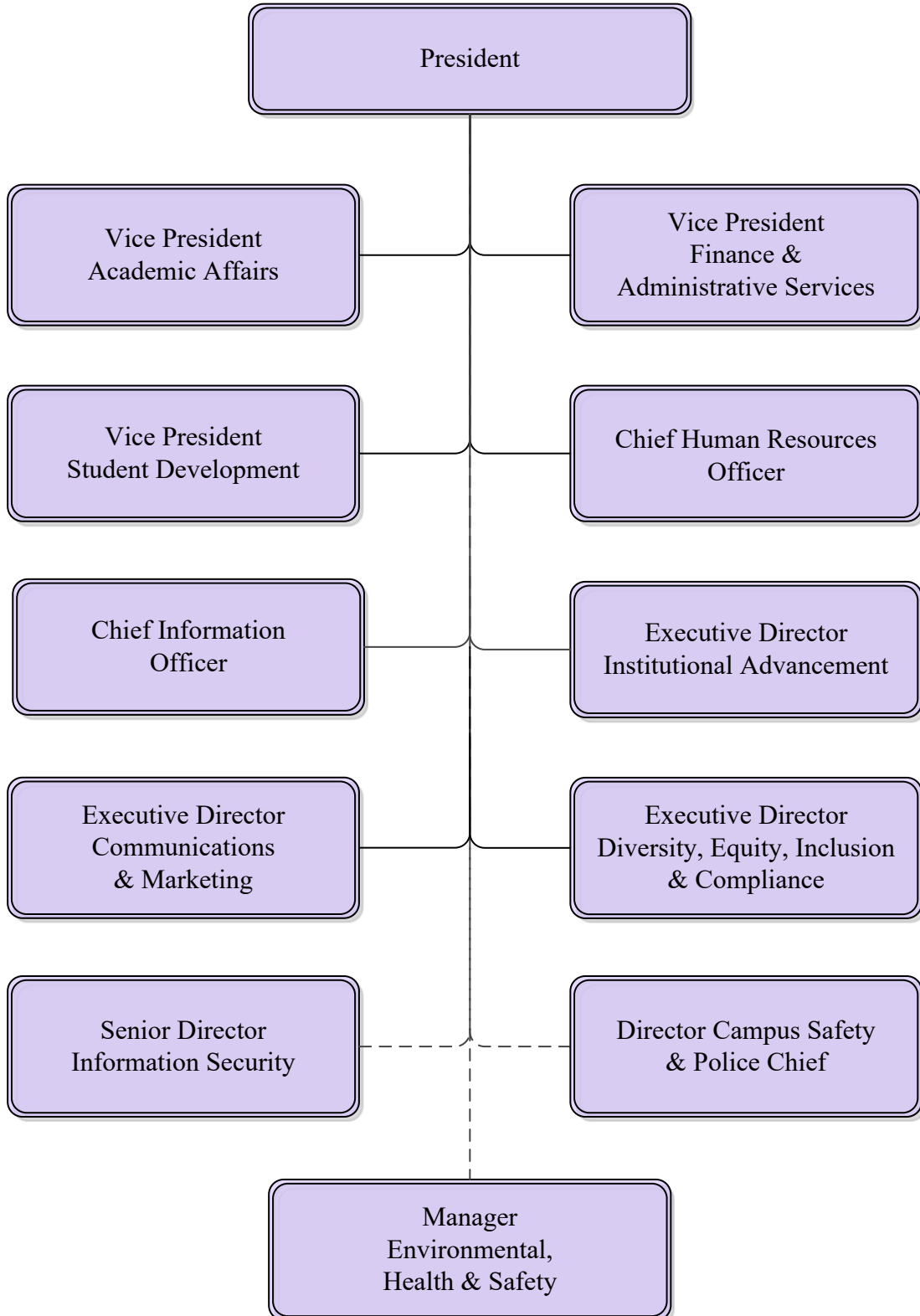
<b>B O A R D  O F  T R U S T E E S</b>	<b>P R E S I D E N T</b>	Vice President Academic Affairs <b>01-18101, 05-10519, 05-39311</b>	Dean Arts & Sciences <b>01-14525 01-18110</b>	Dept Chair English/Philosophy/World Languages <b>01-10005, 05-10505</b>
				Dept Chair Fine Arts <b>01-10002, 05-10002, 05-10502</b>
				Dept Chair Math <b>01-10008, 05-10508</b>
				Dept Chair Nat Science/Physical Education <b>01-10009, 05-10009, 05-10509</b>
				Dept Chair Social/Behavioral Science <b>01-10014, 05-10514</b>
				Extended Campus Frankfort <b>01-14525</b>
			Dean Academic Excellence & Support <b>01-18102, 01-18108, 01-18113, 01-19006, 05-18108</b>	Director iCampus <b>01-14501, 01-23105, 05-23105</b>
				Dept Chair Library <b>01-21102, 05-21102, 05-69122</b>
				Manager Dual Credit and P20 Partnerships
			Dean Career & Technical Education <b>01-18115 06-14949</b>	Dept Chair Agriculture/Horticulture/Veterinary Sciences <b>01-10001, 01-10018, 01-14522, 05-10501, 05-10518, 05-69090, 05-69095, 05-69101</b>
				Dept Chair Business Education <b>01-10003, 05-10503</b>
				Dept Chair Technical Education <b>01-10015, 05-10515, 05-69070</b>
		Vice President Finance & Administrative Services <b>01-82111</b>	Dean Applied Arts, Workforce Education and Training <b>01-18120, 05-17911-15, 05-41104</b>	Dept Chair Culinary Arts <b>01-10016, 05-10016, 05-10516, 05-49784, 05-61174,</b> Director Workforce Education <b>01-14514, 05-17943, 05-17952, 06-16513, 06-16516-19, 06-42503, 06-42505, 06-42616, 06-42631</b> Extended Campus City Center <b>01-14515</b>
				Extended Campus Morris <b>01-14520</b>
			Dean Nursing, Health & Public Services <b>01-18125</b>	Dept Chair Nursing <b>01-10017, 05-10517, 05-17933, 10-10017</b>
				Dept Chair Health & Public Services <b>01-10025, 01-19906, 05-10525</b>
			Sr. Director Institutional Effectiveness <b>01-94114</b>	
			Senior Director Business & Auxiliary Services <b>01-82113</b>	Manager Bookstore & Auxiliary Support Services <b>05-62022</b>
				Facility Rentals <b>05-67205</b>
				Manager Food Service <b>05-61021</b>
				Mail Center <b>01-93112</b>
				Print Services <b>01-88118</b>
				Manager Purchasing <b>01-82113</b>
			Director Campus Safety & Police Chief <b>02-74204, 05-93204</b>	Commanders Campus Safety Officers Communications Staff Records Staff Sworn Police Officers & Sergeants
			Senior Director Facility Services <b>02-76206, 02-78208, 02-92209, Fund 03</b>	Construction Management Superintendent Custodial Services <b>02-72202</b> Superintendent Maintenance <b>02-71201</b> Receiving <b>02-93113</b> Superintendent Roads & Grounds <b>02-73203</b>
			Senior Director Financial Services & Controller <b>01-42602 01-82112, 12-82112</b>	Manager Accounting Assistant Controller Manager Budget Bursar, Student Accounts Manager Payroll
			Manager Environmental, Health, & Safety <b>02-79109</b>	PT EHS Specialist
<b>01-91111</b>	<b>01-81111</b>			

## ORGANIZATIONAL CHART

### DIVISIONS AND DEPARTMENTAL CODES

<b>B O A R D  O F  T R U S T E E S</b>	<b>P R E S I D E N T</b>	Vice President Student Development <b>01-38308</b>	Dean Enrollment Management <b>01-31303</b>	Director Admissions & Recruitment <b>01-31301, 05-31301</b> Director Financial Aid/Veteran's Affairs <b>01-34304, 06-34301, 03, 04</b> Registrar <b>01-31300, 05-18105, 05-31300</b> Coordinator International Student Services <b>01-36310</b>
			Dean Students <b>01-32301, 05-32301, 05-63016, 05-63017, 05-69120, 06-32301</b>	Director Student Activities & Campus Life & Student Wellness Advocate <b>01-33303, 01-36306, 05-36306, 05-65400</b> Holistic Wellness
			Dean Academic Intervention and Support <b>01-32315, 06-19961</b>	Director Academic Intervention & Accommodation <b>01-23101, 01-23104, 05-23104</b>
			Dean Student Success <b>01-32303, 01-32305, 01-32307</b>	Director Career Services <b>01-35305, 05-35306</b> Director Multicultural Student Affairs <b>01-39310</b> Director Project Achieve/TRIO <b>06-19551, 06-41411</b> Manager Disability Services <b>01-38309</b>
			Director Athletics <b>05-64088, 05-64600</b>	Coordinator Women's Athletics Student-Athlete Retention Specialist Athletics <b>05-64564</b>
		Chief Information Officer <b>01-95115 02-93114 05-95116 05-95117</b>	Director Technology Support & Media Services <b>01-29109</b>	Asst Director Technology Support & Media Services <b>01-29109</b>
			Asst Director Technology Support & Media Services <b>01-29109</b>	
			Director Enterprise Applications	
			Director Project Management & Enterprise Architecture	Manager Network Services
			Senior Director Information Security	Information Assurance and Security Engineers
		Chief Human Resources Officer <b>01-84114</b> Prof. Development <b>01-92113</b>	Director Human Resources	Manager Human Resources - Compensation & Benefits
			Manager Human Resources & Labor Relations	Senior HR Generalist
		Executive Director Institutional Advancement <b>01-86116 06-34330 06-96963</b>	Assistant Director Institutional Advancement	Manager Alumni Relations and Annual Fund
			Director Grants Development, Compliance, Performance <b>01-86118</b>	
			Scholarship Specialist	
		Executive Director Communications & Marketing <b>01-83116, 05-63006</b>	Director, Marketing & Creative Services <b>01-83113</b>	Project Coordinator, Digital Content Specialist, Marketing Assistant, 3 Designers
			Communications and Media Coordinator	Communications Specialist
			Assistant Communication and External Relations	
		Executive Director Diversity, Equity, Inclusion & Compliance <b>01-81113</b>	Compliance Officer	

## PRESIDENT'S OFFICE





## *President's Office*

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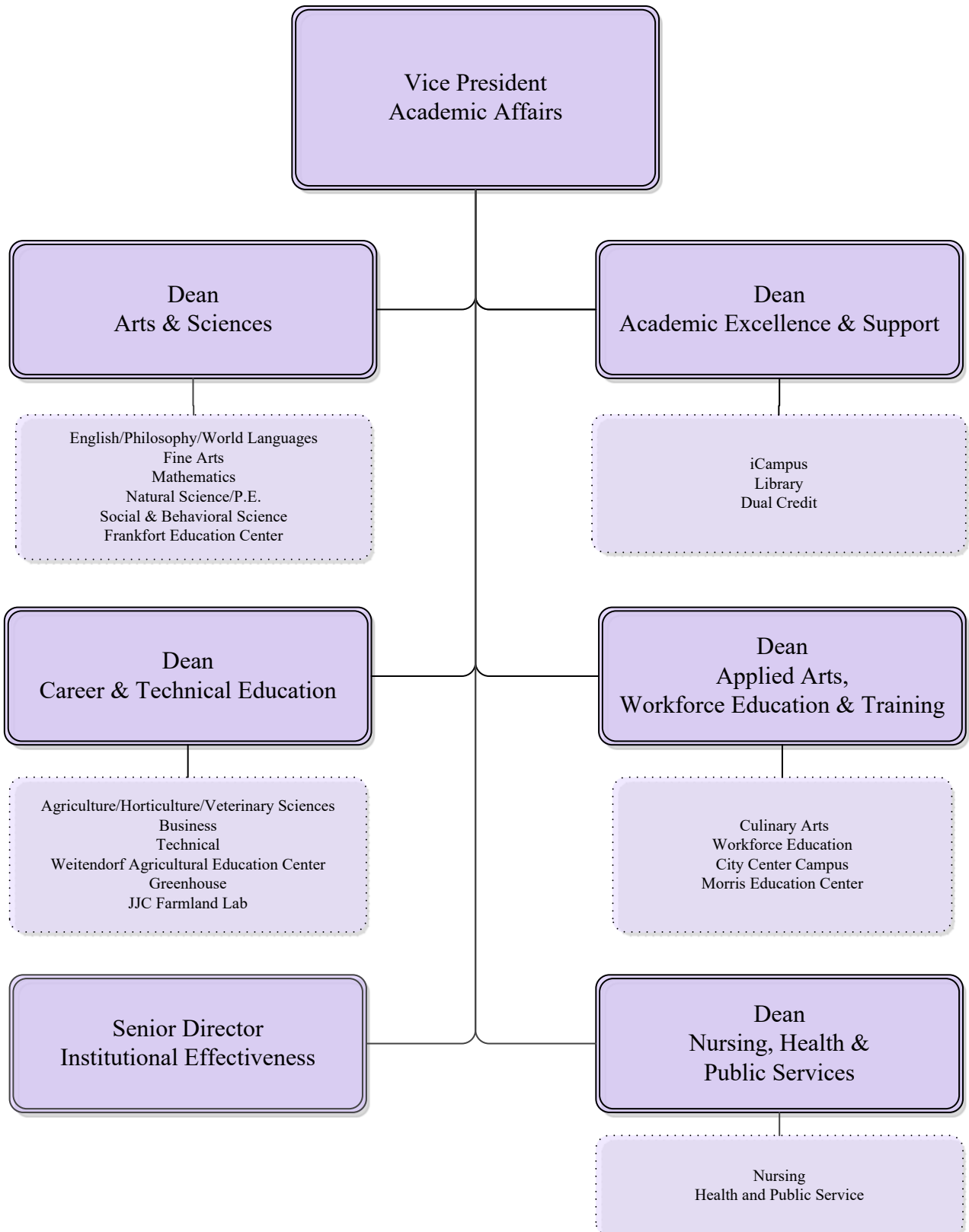
The president is the chief executive officer of the college who is appointed by the Board of Trustees, whose members are elected by the residents of District No. 525. It is the president who is responsible for the administration of the college. As chief executive officer, the president must be responsible 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 vice president of academic affairs, the vice president of student development, the vice president of finance and administrative services, the chief human resources officer, the chief information officer, the executive director of communications and marketing, the executive director of institutional advancement, the executive director, diversity, equity, inclusion & compliance, and the executive assistant to the president.

In addition, the director, campus safety officer/chief of police, the manager of environmental, health and safety 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.

## ACADEMIC AFFAIRS



## *Academic Affairs*

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The division of academic affairs includes 12 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 five academic deans: dean of arts and sciences, dean of career and technical education, dean of nursing, health and public services, dean, applied arts, workforce education and training, or dean of academic excellence and success.

The academic departments are as follows:

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

The nursing program of JJC has a rich history. The first nursing class at the college graduated in 1971 and had 11 graduates. In recent years, over 100 students graduate from both the practical nurse program and the registered nurse program annually. Our students have the benefit of a state-of-the-art simulation center in the Health Professions Center. High-, mid-, and low-fidelity simulation enhances our students' education and adds to the realism of the learning experience.

JJC's first-time pass rate in 2020 for the National Council Licensure Examination (NCLEX) RN was NCLEX-RN was 96% (state average = 88%; national average = 87%). The pass rate for the NCLEX-PN was 100% (state average = 87%; national average = 83%). The national and state

averages are 87 and 86 percent, respectively. JJC graduated the most students of any community college in the state.

The Nursing division offers potential students different pathways to realize their goals in the field:

### **Registered Nurse (RN)**

The Associate Degree Nursing program is designed for persons who wish to become registered nurses (RN). The program combines classroom experience on the JJC campus with clinical experience in community health facilities.

### **Practical Nurse (PN)**

The Certificate of Achievement program is designed for persons who wish to become Practical Nurses (PN). The program combines classroom experience on the JJC campus with clinical experience in community health facilities.

### **Licensed Practical Nurse Transition Program**

This course is designed to assist the non-collegiate Licensed Practical Nurse in the role changes necessary for transition to the ADN (RN preparation) curriculum at JJC.

### **Certified Nurse Assistant Training Course**

The Certified Nurse Assistant Training course (NA 101) prepares students to administer patient care as a member of a nursing team in hospitals, nursing homes, home health agencies, and other extended care facilities.

### **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.

In 2020, the Diagnostic Medical Sonography program added the Advanced Vascular Sonography Certificate in response to the need in the medical community. This certificate is designed for Registered Diagnostic Medical Sonographers (RDMS) who currently work in the field of Sonography and maintain active status. This certificate provides vascular training at our current clinical sites to the RDMS Sonographers who have no access to vascular examinations due to separate Vascular Departments at their places of employment.

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).

### **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.

### **Paralegal Studies**

Also in 2020, JJC started the Paralegal studies program which is designed to prepare and provide students with a rigorous academic program as well as a career focused skills required to be successful working in the legal field. Under supervision of an attorney, duties may include preparing affidavits or other documents, such as legal correspondence, and maintaining documents in paper or electronic filing system; organizing and preparing exhibits for trial; preparing legal documents, including legal memoranda and briefs, pleadings, discovery, appeals, wills, contracts, and real estate closing statements; meeting with clients and other professionals to discuss details of case and prepare witnesses; filing pleadings with court clerk; gathering and analyzing research data, statutes, decisions, and legal articles, codes, and documents; investigating facts and law of cases and search pertinent sources, such as public records, to determine causes of action and to prepare cases; directing and coordinating law office activity, including delivery of subpoenas. At the completion of the program, graduates should have the necessary skills to seek entry-level employment as paralegals.

### **Division of Applied Arts, Workforce Education and Training**

The Division of Applied Arts, Workforce Education and Training provides leadership for credit workforce education programs in the culinary arts and management field; 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 and 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.

**FY22 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, as a lack of faculty impede the progress of developing new programs.

**FY22 Budget Highlights:**

Instructional supply and equipment upgrades across all programs is evidenced. Many upgrades will be in staffing in dual credit and in Guided Academic Pathway advising.

**FY22 Goals and Initiatives:**

Academic Affairs will partner with Student Development to fully implement the nine Guided Academic Pathways at JJC. Promotion of these seamless routes to educational success will be achieved through the newly developed pathways website which features program and curriculum maps, articulation agreements, faculty advisor pages, and labor market data on career opportunities in each of the pathways.

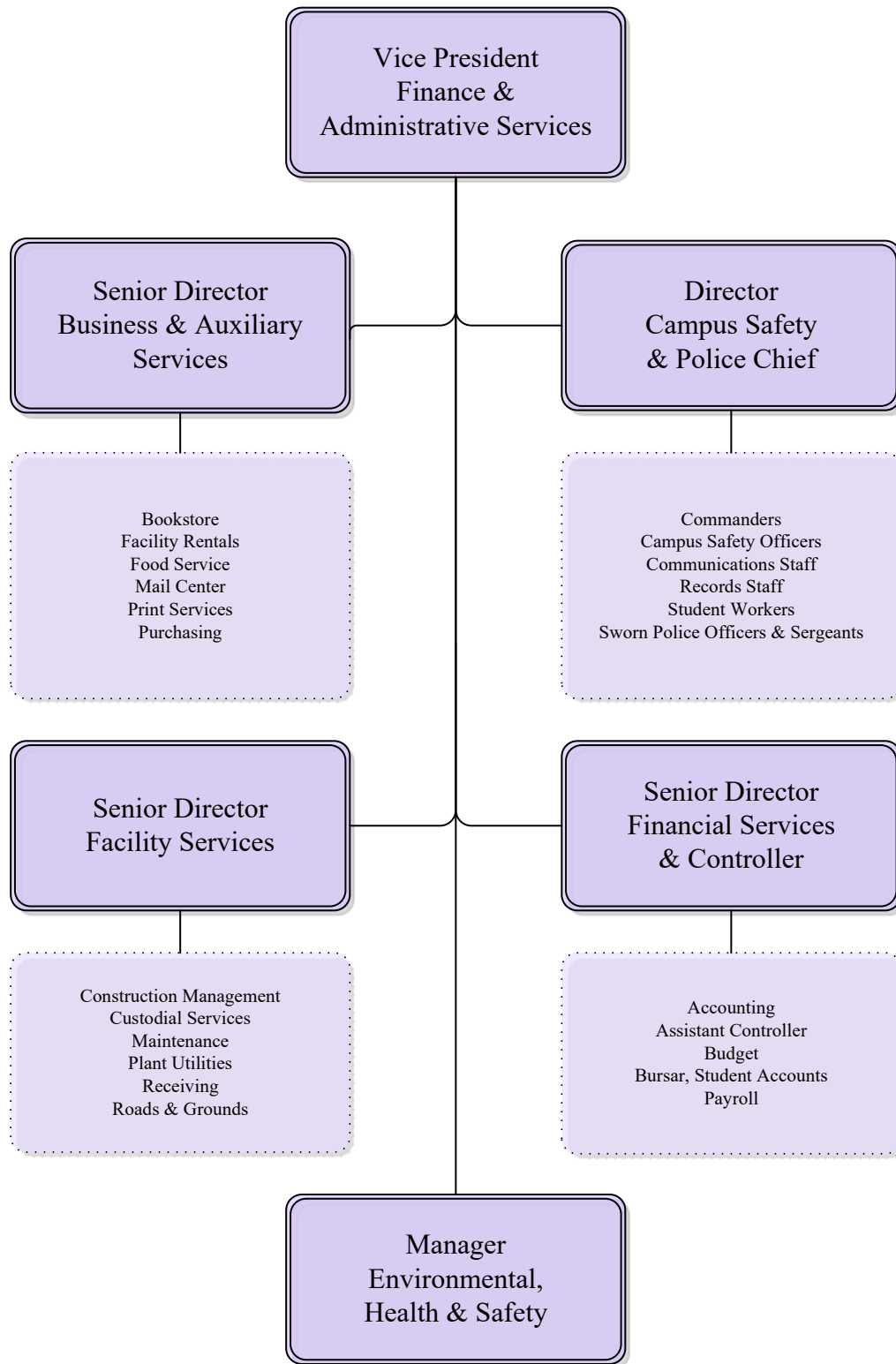
The College has begun construction in the U-Building to create more classroom, lab, storage, and office areas in this growing area. The Respiratory Therapy program is slated to occupy the new U-Building space by 2022.

In 2021 and beyond, the academic affairs division will put emphasis on improving and expanding the delivery of virtual and hybrid courses in an effort to meet the changing needs of today's college students. The Academic Affairs Master plan will be updated during Summer/Fall 2021 to reflect this vision of providing more flexibility and technology advancements in higher education.

## Academic Affairs Initiatives

FY	Goals						Project	Department Outcome	Success Criteria	Anticipated Completion				
	1	2	3	4	5	6				Jul-Sep 2020	Oct-Dec 2020	Jan-Mar 2021	Apr-Jun 2021	FY22 or beyond
FY22	1						Begin Respiratory Care AAS program	Complete approval of program, establish clinical agreements, begin offering courses.	Enrollment of 30 new students.					FY22 or beyond
FY22	1						<i>Fine Arts</i> repalce aging musical instruements	Supports the department's objective of promoting excellence in instruction while promoting engagement and increased opportunities to recruit unique academic offerings.	Increased enrollment and retention.					FY22 or beyond
FY22	1						Expansion of Diagnostic Medical Sonography Program	Expand the DMS program to include the Advanced Vascular Sonography Certificate.	Students obtaining additional certifications to enhance their career options.					FY22 or beyond
FY22	1						Launch Paralegal Studies program	provide students with a rigorous academic program as well as a career focused skills required to be successful working in the legal field.	Enrollment of 40 new students.					FY22 or beyond
<b>FY20 - FY23 Goals</b> 1. Enhance the learning experiences of students to prepare them for educational, career and personal success 2. Provide exceptional and accessible services to students as they explore and pursue their personal, academic, and career goals through the college's guided academic pathways. 3. Strengthen operational effectiveness 4. Elevate the perception of the college 5. Pursue excellence in equity, engagement and inclusion 6. Improve the coordination of external outreach														
FY	Goals						Prior Year Initiatives				Status			
FY21	1						GAP Implementation	Train additional faculty advisors. Introduce new website	Set benchmark of 10:1 student to faculty advisor.		Completed Fall 2020			
FY21	1						Complete feasibility study on Respiratory Therapy Program	Identify architect for U-Building shell remodel	Onboard new Respiratory Therapy Program		Completed April 2021			
FY21	1						Begin Diesel Technology courses	Integrate new course into established automotive program.	Enrollment of 10 new students		Completed Fall 2020			
FY21	1						Begin revised Culinary Arts Management	Provide better pathway for students	10% increase in student job placement		In Progress-To be completed effective Fall 2021			
FY20	1						Applied Arts Curriculum redesign	Have more emphasis on Culinary Arts. More comprehensive AAS pathway to management career.	Increase enrollment by 3%.		In Progress-To be completed effective Fall 2021			

## FINANCE & ADMINISTRATIVE SERVICES



## *Finance and Administrative Services*

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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
- Environmental, Health & Safety

### **Finance & Administrative Services Major Responsibilities:**

- Business & Auxiliary Services – responsible for all procurement functions of the college along with the JJC bookstore and food service operations. The department is also responsible for the early childhood center, print services, mail center, and facility rentals.
- Campus Police – responsible for the safety and security of all JJC properties, students and staff. The department is staffed 24 hours a day, seven-days-a-week by sworn, armed and certified police officers supported by a civilian staff of campus safety officers, dispatchers, student aids and clerical personnel.
- Facility Services – oversees all custodial, grounds, maintenance, receiving and construction activities of JJC, including building repairs, renovations, and new construction.
- Financial Services – responsible for budgeting, liability insurance, general ledger accounting, grants accounting, accounts payable, revenue collection and receivables, payroll, debt financing, and student accounts and payments for tuition billing and collection.
- Environmental, Health & Safety – provides safety training in various areas and departments, monitors the environment for physical and environmental hazards, develops emergency operations plans, fire drills and severe weather drills, ensures proper storage of chemicals and hazardous waste, and develops safety procedures.

### **FY22 Budget Highlights:**

- 49<sup>th</sup> balanced operating budget.
- Developed a long-term initiatives planning model, whereby major college initiatives are prioritized. Future operational surpluses will be earmarked to fund these strategic initiatives.

### **FY22 Challenges:**

- COVID-19 pandemic and how it relates to economic and operational challenges.
- Continue to address concerns over decreased profitability of some Auxiliary Enterprise functions.
- Effectively manage cash flow when the timing of large cash receipts from the State is uncertain.



- Improve college affordability through innovations in the campus bookstore.

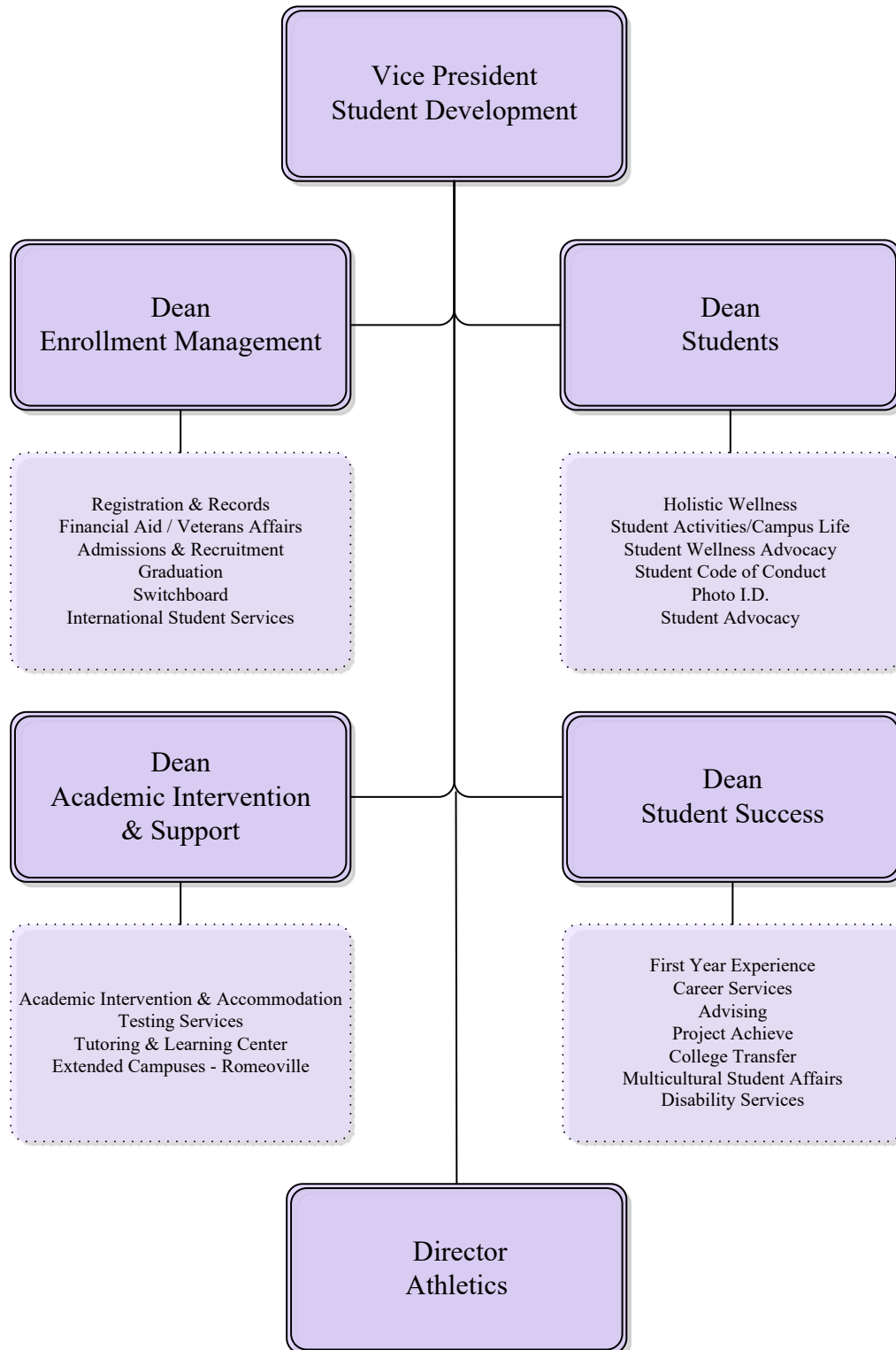
**FY22 Goals and Initiatives:**

- Improve textbook affordability. With the conclusion of a successful pilot of the Bookstore's Digital Access initiative, operationalize this program and continue to increase participation.
- Successfully implement new ERP solution.

## Finance and Administrative Services Initiatives

FY	Goals						Project	Department Outcome	Success Criteria	Anticipated Completion				
	1	2	3	4	5	6				Jul-Sep 2021	Oct-Dec 2021	Jan-Mar 2022	Apr-Jun 2022	FY23 or beyond
FY22			3	4			ERP Implementation for Student Accounts and Payments	Go live with Finance module for receivables within Workday.	Go live on time and within budget.					FY23 or beyond
FY22							Improve Textbook Affordability	Operationalize the program and continue to increase participation.	Increase participation by 10%.			Jan-Mar 2022		
<b>FY20 - FY23 Goals</b> 1. Enhance the learning experiences of students to prepare them for educational, career and personal success 2. Provide exceptional and accessible services to students as they explore and pursue their personal, academic, and career goals through the college's guided academic pathways. 3. Strengthen operational effectiveness 4. Elevate the perception of the college 5. Pursue excellence in equity, engagement and inclusion 6. Improve the coordination of external outreach														
FY	Goals						Prior Year Initiatives			Status				
FY21	1			4			<i>Facility Services</i> Lead JJC through four major capital projects: renovation for new respiratory therapy program, bridge to connect J wing to T wing, police station renovation and City Center campus site work.	Complete architectural design phase of all four projects, and begin construction as budget permits.	Successful completion of design of all four projects in FY21. Successful completion within budget in FY22 and beyond.	In Progress Design work completed on all 4 projects. Respiratory Therapy & City Center construction contract awarded. Police station in bidding process. Bridge project on hold.				
FY21			3				<i>VPAS and Financial Services</i> Provide leadership and financial support to assist leadership with post-COVID-19 economic challenges.	Develop financial strategies and contingency plans to allow for swift response to changing economic realities while maintaining quality academic programs and student services.	Minimize or avoid budget deficits in FY21-23.	Ongoing				
FY20	2				5		<i>Administrative Services Leadership Team.</i> Successfully implement new ERP.	ERP implementation is scheduled to begin in the summer of 2019. Project duration is anticipated to be 24 months.	Successful implementation of ERP modules used by departments within the Administrative Services Division.	Ongoing. Implementation of Workday ERP is underway with an updated completion date of July 1, 2021.				

# STUDENT DEVELOPMENT



## *Student Development*

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Led by the Vice President of Student Development, who is also a member of the President's Cabinet, this division includes 21 departments:

- Academic Intervention and Support – includes communication center and switchboard, tutoring and learning center (TLC), university partnership, testing services, college transfer and Romeoville Campus.
- Athletics – includes 12 NJCAA Division III teams (men's baseball and wrestling, women's softball and volleyball, and men's and women's cross country, soccer, basketball, and cheerleading).
- Enrollment Management – includes the departments of registration & records, admissions & recruitment, financial aid/veterans affairs and international student services.
- Office of Student Rights and Responsibilities – includes administration of the student code of conduct and student advocacy, as well as the departments of student activities/campus life, photo I.D. services and holistic wellness.
- Student Success – includes the departments of advising, TRIO programs (Project Achieve and Educational Talent Search), career services, disability services, first year experience and multicultural student affairs.

### **Student Development Division Major Responsibilities:**

The Student Development departments provide services and programs which support the academic mission of the institution through a focus on enrollment, retention, and student success. The initiatives and activities of the division support the strategic goals of the college, 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 minority, underrepresented and under-prepared student populations, in addition to closing the gap between high school and college performance.

### **FY22 Budget Highlights:**

- Scale up virtual support services by investing in Workday to strengthen student engagement.
- Increase student advocacy and mental health support.
- Provide awareness and active training to expand student readiness for online learning.

### **FY22 Challenges:**

- There continues to be uncertainties regarding student enrollment considering the pandemic. To proactively address this challenge, the division will invest in technology resources to support accessible, quality, and timely remote support services.

### **FY22 Goals and Initiatives:**

- Execute institutional strategic priorities, action plans, and key performance indicators for student enrollment, persistence, retention, and completion.

- Implement Workday student module for admissions and recruitment to strengthen student applicant engagement and communication.
- Strengthen faculty-staff and student engagement with the support of student services resources.
- Achieve a diversity, equity, and inclusion paradigm to expand resources for diverse learners.



## Student Development Initiatives

FY	Goals						Project	Department Outcome	Success Criteria	Anticipated Completion				
	1	2	3	4	5	6				Jul-Sep 2021	Oct-Dec 2021	Jan-Mar 2022	Apr-Jun 2022	FY23 or beyond
FY22	1	2		4	5		Execute SEM 3.0	Successfully implement the college's 3-year SEM 3.0 Plan to strengthen student enrollment, persistence, retention and completion.	Track measurable data in all five SEM 3.0 themes: <u>Admissions &amp; Recruiting</u> : Increase applicant conversion to enrolled student by 1% each year. <u>Retention</u> : Increase fall to fall retention by 10% over the life of the plan. <u>Virtual Campus</u> : Offer 100% of all student support services remotely.			Jan-Mar 2022		
FY22	1	2				6	Implement initiatives to support the University Partnership Center	Increase adult student enrollment and cohort completion	Increase the percentage of adult students enrolled at JJC by 5%			Jan-Mar 2022		
FY22	1	2		4			Student engagement	Increase faculty and student engagement with the support of student services resources.	Increase student engagement via CCSSE report: Support for Learners •Baseline: 49.7% •Top Performing Benchmark: 60.9% •Target: 53%			Jan-Mar 2022		
<b>FY20 - FY23 Goals</b> 1. Enhance the learning experiences of students to prepare them for educational, career and personal success 2. Provide exceptional and accessible services to students as they explore and pursue their personal, academic, and career goals through the college's guided academic pathways. 3. Strengthen operational effectiveness 4. Elevate the perception of the college 5. Pursue excellence in equity, engagement and inclusion 6. Improve the coordination of external outreach														
FY	Goals						Prior Year Initiatives			Status				
FY21	1			4		6	Execute SEM 3.0	Successfully implement the college's 3-year SEM 3.0 Plan to strengthen student enrollment, persistence, retention and completion.	Track measurable data in all five SEM 3.0 themes: <u>Admissions &amp; Recruiting</u> : Increase applicant conversion to enrolled student by 1% each year. <u>Retention</u> : Increase fall to fall retention by 10% over the life of the plan. <u>Academics</u> : Add one new degree or certificate program each year throughout the plan. <u>Community Engagement</u> : Have 100% Student Ambassador participation each year. <u>Virtual Campus</u> : Offer 100% of all student support services remotely.	In Progress SEM 3.0 was launched in August 2020. The larger Committee is now evaluating all KPIs, to ensure that they are measurable. A sub-committee has been formed and is tasked with assessment and measurement. Currently in the beginning stages of this process.				

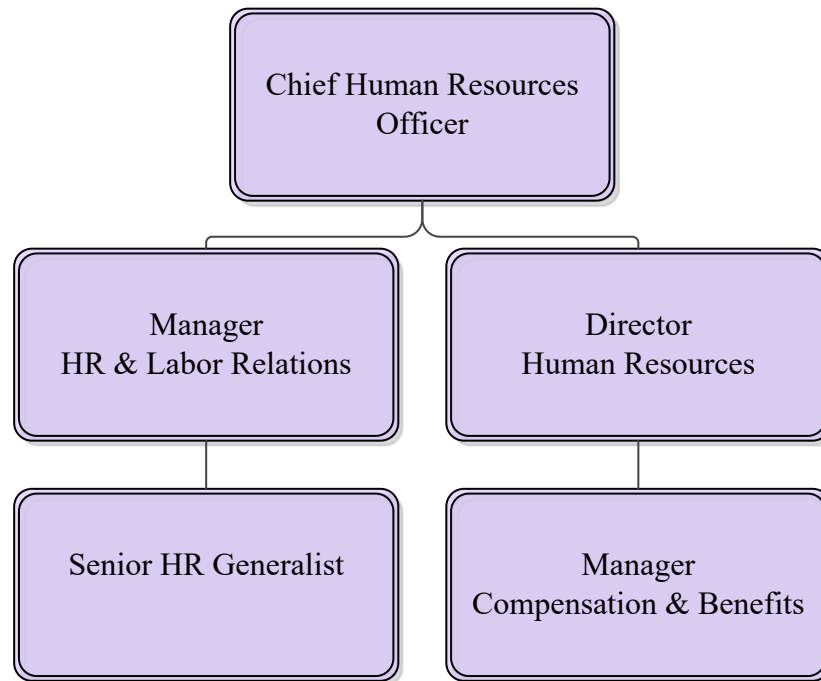
## Student Development Initiatives

FY	Goals	Prior Year Initiatives			Status
FY21	1	4	Institutionalize Guided Academic Pathways  Strengthen academic pathways to support student success.	By December 2020: --20% increase in achievement in gateway courses --15% increase in fall-to-spring persistence --10% increase in fall-to-fall retention --5% increase in completion	<b>Retention</b> <ul style="list-style-type: none"> <li>Title III goal was to increase fall-to-fall retention to 54% through high-touch, high-tech student-centered engagement               <ul style="list-style-type: none"> <li>First-time, FT student retention from fall 2018 to fall 2019 is 66%, representing 12% increase</li> <li>First-time, PT student retention from fall 2018 to fall 2019 is 48%, representing 11% increase when compared to fall 2014 to fall 2015 retention rates</li> </ul> </li> <li><b>Online new student orientation</b> <ul style="list-style-type: none"> <li>5,646 students completed online orientation from 4/19 to 3/20, representing 47% increase when compared to 3,853 students completing the year prior and 101% increase when compared to 2,796 students completing two years prior.</li> </ul> </li> </ul> <b>Persistence</b> <ul style="list-style-type: none"> <li>Title III goal was to increase fall-to-spring persistence from 63% by 15%.               <ul style="list-style-type: none"> <li>In Year 5, fall-to-spring persistence rose to 68.2% representing a 5.2% increase</li> <li>Our evaluators wrote, "The increases are below the anticipated results yet reflect forward movement that will likely continue to increase as pathways infuse the institutional structure."</li> </ul> </li> </ul> <b>Graduation</b> <ul style="list-style-type: none"> <li>Title III Goal was to increase 3-year student graduation rate from 13% to 18%               <ul style="list-style-type: none"> <li>JJC made significant strides with an increase of three percentage points, from 14% to 17%.</li> <li>First-time, FT male graduation rate is 18%</li> <li>First-time, FT female graduation rate is 17%</li> </ul> </li> </ul>
FY21		4	Implement Workday student module  Implement Workday for admissions and recruitment to strengthen student applicant engagement and communication.	Build inquiry pool, and set benchmarks for inquiry to applicant yield in year one. Increase applicant yield by 2% in year two.	In Progress  Phase one (Admissions & Recruitment) is on schedule, and is in the testing phase. All feedback thus far has been positive.
FY21		3	Develop a division assessment plan  Develop a comprehensive division assessment plan and milestone outcomes.	All student development departments will deliver an assessment plan aligned with milestones to enhance services.	In Progress

## Student Development Initiatives

FY	Goals				Prior Year Initiatives			Status
FY21	2				Achieve a diversity, equity and inclusion paradigm	Expand resources and services for diverse learners.	By year 2021: --increase persistence each semester to 49.2% for diverse students.	Persistence rates, as measured by fall-to-spring, enrollment was consistent for African American or Black students when comparing data from Fall 17 to Spring 18 (60.7%). The persistence rates for Fall 18 to Spring 19 decreased slightly (59.2%). Persistence rates for Hispanic or Latino students from Fall 17 to Spring 18 were (64.5%) and Fall 18 a slight increase in persistence (66.4%). Due to the COVID-19 pandemic, 2019-2020, overall enrollment rates for diverse students declined. Efforts to address persistence, retention and success rates include new strategies to increase academic coaching, intentional high tech/high touch support and mentoring for diverse student populations.
FY20	1	2	4		Implement <i>University Partnership Center</i>	Implementing the University Partnership to increase adult student enrollment and cohort completion	Increase the percentage of adult students enrolled at JJC by 5%	In Progress Due to COVID, the University Center was delayed. However, University Center was built in FY 2020. Bachelor classes to begin in summer 2021 at Romeoville Campus. To reenergize this plan, University Partnerships has become the Phase Two focus of JJC Strategic Goal 6 for the 2021-2022 Academic Year.
FY20	1	2			Champion Early Alert Academic Success Tracker	<p>Increase faculty usage of the early alert system to support student success</p> <p>Moving forward, this goal should focus more on student success as compared to faculty participation; faculty participation is not within the AICC's sphere of influence.</p>	Increase faculty participation from 51% to 80%	<p>Revised</p> <ul style="list-style-type: none"> <li>Fall 2019: Of 581 total faculty, 168 (29%) participated in AI Campaign.</li> <li>Spring 2020: Of 610 total faculty, 198 (32%) participated in AI Campaign representing 3% increase in instructor participation over fall 2019.</li> </ul> <p><b>AICC attributes decline in faculty usage to the following:</b></p> <ul style="list-style-type: none"> <li>Different communication methodologies; AICC impersonated email announcement from VPAA during Fall 2019 campaign; consequently, several faculty refrained from opening email because it looked like spam</li> <li>When comparing fall 2018 to fall 2019, there were 55 fewer faculty working at JJC</li> <li>Faculty participation in AI has never been mandatory; faculty involvement is completely voluntary</li> </ul>

# HUMAN RESOURCES



## *Human Resources*

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Led by the Chief Human Resources Officer, who is also a member of the President's Cabinet. This division includes four (4) functional areas:

- HR Administration & Shared Services
- Employee and Labor Relations
- Training & Development
- Compensation & Benefits

### **Human Resources Department Major Responsibilities:**

- HR Administration & Shared Services
  - Customer Service
  - Prepares all HR/employment related materials for the Board of Trustees workshops and meetings
  - Manages portal and website content
  - Generates reports on HR related data
  - Establishes and maintains HR standard operating procedures
  - Maintains records in accordance with state and federal retention requirements
  - Establishes employee position coding in Colleague
  - Oversees the data entry of full time and part-time faculty credentials
  - Manages HR (01-84114) and Professional Development (01-92113) budgets
- Human Resources Leadership
  - Serves as a strategic business partner to the college by aligning HR planning with the college's strategic plan to enable goal achievement through employee engagement and performance
  - Collaborate with leaders to plan, strategize, and implement their short term and long term organizational initiatives (e.g.: realignment, restructure, etc.)
  - Champions and executes the HR vision
  - Secures and retains talent by developing workforce planning, providing initiatives to build and develop skills, competencies, and expertise needed to advance college goals
  - Improves HR processes and systems to provide high levels of efficiency, quality and cost-effectiveness
  - Develops and monitors best practices, policies and procedures in recruitment, retention and development of outstanding faculty and staff
  - Ensures the President's Cabinet is informed and knowledgeable of HR issues that impact their respective areas of responsibility
  - Manages HR and Professional Development budget and finances
  - Ensures college compliance with legal and regulatory issues
  - Develops and monitors Board of Trustees policies and procedures



- Employee Relations
  - Serves as a resource on a broad range of issues, policies, and concerns
  - Creates/revises college policies, institutional procedures, and employee handbook
  - Investigates and resolves workplace complaints
  - Counsels employees and supervisors on appropriate corrective action and/or discipline
  - Coordinates the delivery of required/mandatory employee training
  - Conducts new employee orientation, exit interviews, SURS enrollment and terminations, and retirement planning and processing
  - Oversees the college's performance management and appraisal systems
  - Oversight for the college's core value and employee recognition processes and events
  - The Chief Human Resources Officer and the Director of Human Resources serve on the Title IX team.
- Labor Relations
  - Serves as primary point of contact on contract provisions requiring compliance, interpretation, or implementation
  - Participates and/or leads collective bargaining negotiations
  - Develops and maintains cooperative and collaborative relations with labor organizations that represent employees
  - Provides guidance, consultation and training to management on labor relations matters
  - Provides guidance on grievances, mediation and arbitration matters
- Compensation
  - Establishes policies and procedures which align with the college's compensation philosophy
  - Conducts compensation analyses; utilizing market data or other evaluation methods to establish position relationships, grade structures, and to ensure equitable internal equity and external market competitiveness
  - Ensures compliance with all applicable laws, wage/hour requirements, policies and procedures, and labor contracts
  - Works with managers to revise and keep job descriptions current and compliant
  - Prepares and processes wage changes, salary letters, and employment contracts
  - Analyzes requests for upgrade/reclassification
  - Processes unemployment insurance claims
- Recruitment, Employment, Onboarding
  - Oversight for the applicant tracking system and onboarding platforms
  - Utilizes recruitment sources to maximize effectiveness in candidate pools
  - Conducts search committee training
  - Monitors processes for EEO compliance
  - Organizes and participates in employment fairs
  - Conducts new employee orientations

- Coordinates the onboarding of new employees
  - Partners with hiring departments throughout the college to maximize efficiency of hiring practices
  - Coordinates and communicates pre-employment drug testing, physicals, and criminal background checks
- Diversity and Inclusion
  - Champion, influence, and align HR objectives and initiatives with the College's diversity and inclusion goals.
  - HR representation on the Diversity & Inclusion Council
  - In conjunction with the Diversity & Inclusion Council, maintains the written D, E & I plan and provides data elements related to recruitment, employment, etc.
  - Ensures compliance with all EEO related policies, procedures, and documents
- Benefits and Wellness
  - Administers employee time off plans.
  - Oversees all employer paid and employee (voluntary) paid benefits; including health, dental, vision, prescription, flex spending, employee assistance program, life insurance and disability insurance
  - Manages processes for enrollment (initial and annual/open), maintenance, billing/reconciliation, consultant relationships and communication
  - Employee wellness programming; establishes programs and initiatives to promote a healthy workplace
  - Manages the annual employee benefit fair
  - Oversees annual employee/retiree on-site wellness screenings
  - Manages contractual relationship with the occupational health services vendor
  - Oversight of the Employee Insurance Committee
  - FMLA and ADA requests, accommodations, and case management
  - Worker's Compensation claims and management
  - Enrolls, maintains, and terminates employees in SURS
- Employee Training and Professional Development
  - Collaborates with management on the effective training and knowledge development to close knowledge gaps, correct performance deficiencies, and strengthen competencies
  - Provides and promotes employee development and organizational effectiveness through quality educational training programs and professional development initiatives
  - Serves as co-chair on the Professional Development Advisory Team

**FY22 Budget Highlights:**

- Continued compensation support mechanisms such as market data sources and survey information
- Actions related to the formal training needs assessment conducted FY21 to build professional development plans.
- Diversity and inclusion initiatives related to recruitment, and programming

- Process improvement and compliance
- Campus-wide employee engagement activities

**FY22 Challenges:**

- New union contract resulting from the merger of Support/Technical and Clerical Unions
- Implementation of Workday; resource requirements
- Return to work protocol/operations within state/federal pandemic requirements
- Increase representation of women and minorities in Faculty positions where representation does not match external availability
- Recruitment, retention and engagement/satisfaction of part-time staff and (adjunct) faculty.

**FY22 Goals and Initiatives:**

- Implementation: “live” with Workday
- Enhanced reporting and metrics capabilities
- Develop HR organizational structure and individual competencies
- Analysis and planning from a “total rewards” strategy
- Improve hiring plans/processes including focused sourcing to support goal achievement in the Diversity, Equity and Inclusion plan.
- Review “needs assessment” findings and establish a plan of action regarding professional/employee development planning.
- Provide Leadership & Management Essentials Training
- Provide “ADA/FMLA/Work Comp” training
- Continuous review of the performance management process and opportunities for performance-based compensation

## Human Resources Initiatives

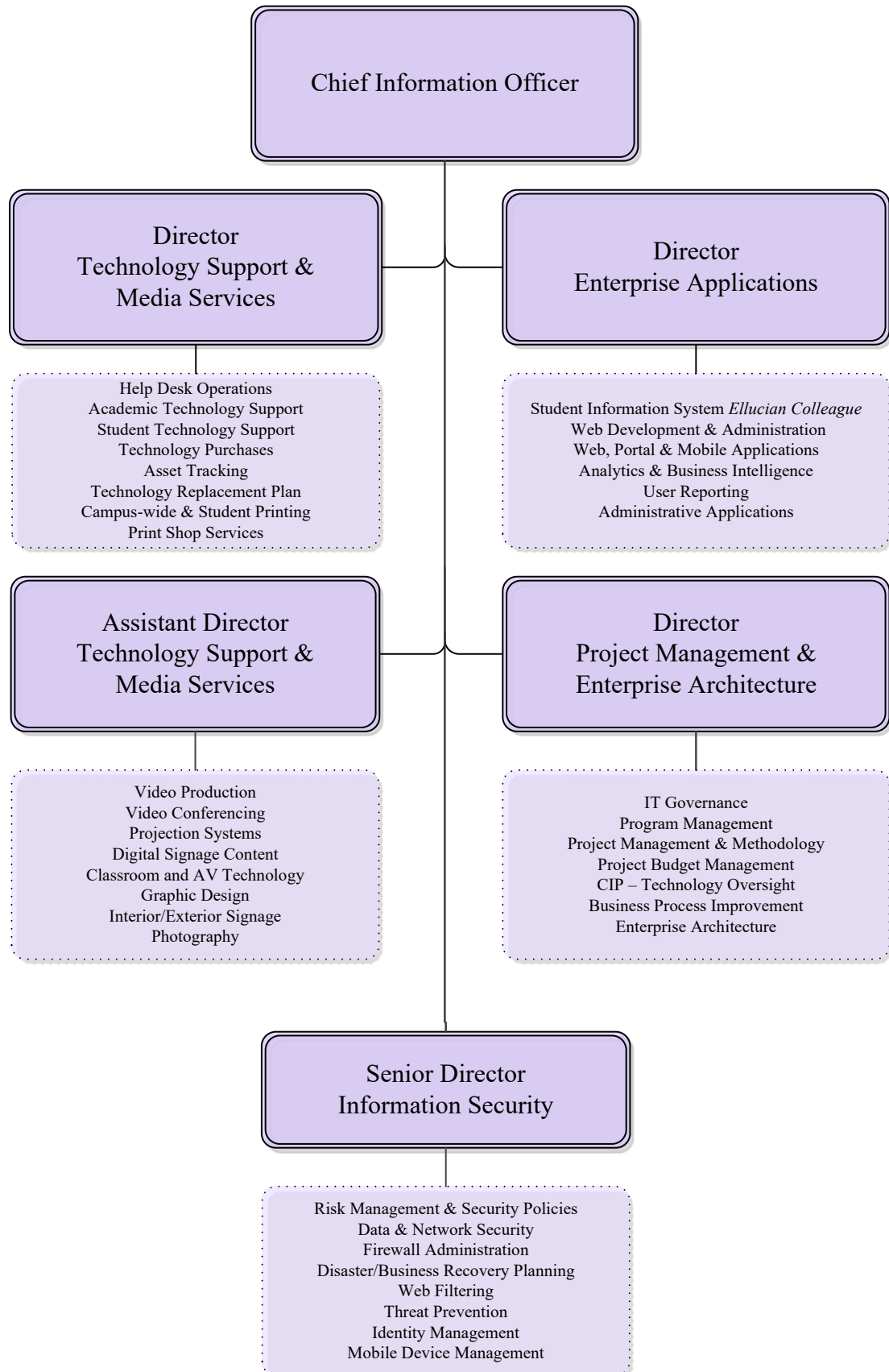
FY	Goals						Project	Department Outcome	Success Criteria	Anticipated Completion				
	1	2	3	4	5	6				Jul-Sep 2021	Oct-Dec 2021	Jan-Mar 2022	Apr-Jun 2022	FY23 or beyond
FY22			3	4	5		Pay for Performance Plan	JJC to be a leader in Illinois higher education for incorporating a institutional performance reward and merit based approach to recognizing and distinguishing performance.	1) Approval of applicable policies and procedures; 2) established metric goals; 3) achievement of established metrics; 4) implementation				Apr-Jun 2022	
FY22			3	4	5		Professional Development Action Planning	Implementation of strategies identified in the FY21 Training/PD needs assessment. Improved performance in skills needed to support the strategic goals of the college.	1) defined clear indicators of PD commitment and measurements; 2) collect baseline metrics; 3) data is collected; 4) analysis				Apr-Jun 2022	
FY22			3	4	5		Policy/Procedural Congruence Initiative	Strategic review of existing policies and procedures for alignment with employment practices, compliance and core values.	FY22, 25% of all HR related policies/procedures are reviewed; employee handbook updated/revised				Apr-Jun 2022	
FY22	1	2	3	4	5	6	Talent Management	Systems/infrastructure is established with components that effectively acquire and retain talent, promote positive employee engagement experiences and effective performance management.	Establishing dashboard for HR performance indicators which can be used in strategic decision making and communicated broadly as needed.				Apr-Jun 2022	
<b>FY20 - FY23 Goals</b> 1. Enhance the learning experiences of students to prepare them for educational, career and personal success 2. Provide exceptional and accessible services to students as they explore and pursue their personal, academic, and career goals through the college’s guided academic pathways. 3. Strengthen operational effectiveness 4. Elevate the perception of the college 5. Pursue excellence in equity, engagement and inclusion 6. Improve the coordination of external outreach														
FY	Goals						Prior Year Initiatives						Status	
FY21			3		5		Compensation Analysis - Merged Unions	Establish compensation structures and practices for newly merged support and clerical union now known as Technical Office Support Staff Council (TOSSC).	Fair, compliant, competitive, and equitable compensation practices. Achieve approval/ratification of contract.	Ongoing				
FY21			3		5		Performance Management Analysis	Organize a project team to identify changes and process improvements needed to align the performance management process to the college’s strategic objectives and support employee performance, development, and achievement of goals.	Focus group created, analysis completed, recommendations made to leadership. Implementation of recommendations. Evaluation of outcome.	Completed focus group and recommendations. Retitled under Talent Management as FY22 initiative.				
FY21			3	4			Implementation of Workday ERP	Design and implementation of the HR/Finance Workday system	Improved operational effectiveness. Live by 4/1/2021.	Ongoing				
FY21			3	4	5	6	Manager Training - Hiring	Provide training to manager/supervisors involved in the hiring process on legal and effective hiring practices.	Increased confidence and skills of hiring managers. Post-training analysis/results (possible survey).	Ongoing				
FY21	1		3	4	5	6	Diversity, Equity & Inclusion - Recruitment and Retention	Conduct an analysis/review of recruitment, employment and onboarding practices utilizing a third party consultant. Survey applicants who have gone through the search process to collect information on their experience. Analysis of effectiveness with metrics.	Increased pool of diverse candidates for positions, notably faculty. Increase in the percentage of diverse candidates hired from the previous fiscal year. Reduction in the number of days to staff seasonal and part time positions from the prior fiscal year. The HR Metrics report completed 2 times each fiscal year by Employment team.	HR Metrics report is completed semi-annually. Recruitment/Talent Acquisition Efforts are Ongoing				
FY20					5		Training Needs Assessment	Results from the training needs assessment will provide a road map for the build out of a professional development/training program for JJC faculty and staff.	Assessment completed; written report delivered; action plan established.	Completed Nov 2020				

### Human Resources Initiatives

FY	Goals					Prior Year Initiatives			Status
FY20					5	Succession Planning	Develop a succession planning process for critical/key roles.	The succession plan is a written document, adopted by leadership, with appropriate training and communication, measures and follow-up.	Retitled and rolled under FY22, Talent Management



# INFORMATION TECHNOLOGY



## *Information Technology*

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Led by the Chief Information Officer, who is also a member of the President's Cabinet. This division includes five departments:

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

### **Information Technology Major Responsibilities:**

- Enterprise Applications – led by a director, this department has primary responsibility for managing and maintaining the Student Information System (SIS), Ellucian Colleague, and administrative applications. The college has been using the Ellucian Colleague software since 1989, but has begun its transition to Workday and will go live with HCM and Finance in June 2021. Student recruiting and admissions will go live in October 2021. The department is also responsible for the college's web and mobile technology assets; public website (<http://jjc.edu/>), myJJC portal, and JJC mobile app. In addition, this department is responsible for developing and maintaining mobile applications which serve students and the college community at-large.
- Information Security – led by a senior director of information security, this office leads and manages all matters of technology and information security including risk and identity management, data and network security, firewall administration, disaster and business recovery planning, web filtering, backup and recovery, mobile device management, and college-wide threat prevention services. This department also provides leadership in the awareness, development, maintenance, monitoring, and support of the information security policies and procedures of the college. This office routinely assists HR and campus police in the application of information security policies and procedures.
- Project Management and Enterprise Architecture – led by a director, this department manages and maintains all of the voice, video, data, wireless, and cloud-based network infrastructure, application and utility servers, and databases. This department is responsible for maintaining the college's data center operations which include all storage and backup systems. In addition, this group is responsible for the college's voice and emergency communication systems and physical wiring plant across all locations. In addition, this office is responsible for IT governance, program and project management, project budgeting, methodology, and communications. This office is also responsible for identifying and coordinating business process improvement initiatives and activities. 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.
- Media Services – led by the Assistant Director, Technology Support and Media Services, this department 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 also 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. The Media Services department is also responsible for the support and maintenance of college-wide digital signage as well as the development of appropriate content for digital signs. The college's augmented and virtual reality (AR/VR) technology is also developed, supported, and maintained by Media Services.

- 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 to facilitate the efforts of 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.

### **FY22 Budget Highlights:**

- The college's IT operations budget will increase by approximately \$273,000 as a result of annual maintenance increases and new investments in software to support both the academic and administrative functions of the college. The college will continue its shift towards cloud-based software with annual subscription-based pricing models. Of this, \$90,000 has been allocated toward the implementation of a modern and ITSM standards-based helpdesk ticketing solution.
- Based on Division annual program updates (APU) there were an additional \$318,000 in capital investments in technology identified. The majority of these investments are in the area of cyber security or supporting technology infrastructure. The need for additional capital funds is related to a projected decrease in technology fee revenue associated with enrollment declines.
- The modernization of the college's Enterprise Resource Planning (ERP) systems and transition to Workday has begun with a targeted go live for HCM (Human Capital Management) and Finance in July 2021. The college has also begun the Workday Student recruiting and admissions implementation with a targeted go live in October 2021.
- The college has planned and budgeted to nearly double its Internet bandwidth as a result of an increased reliance on the Internet for academic purposes as well as the continued migration to cloud-based services and applications. The implementation of Workday, which is a cloud-based solution, will increase the use of the college's Internet connection for mission critical operational activities. City Center and Romeoville campuses are still in need of additional Internet connections and bandwidth for redundancy purposes which will be executed in FY22.
- The college's technology fee is currently \$10/credit hour as a result of two prior and consecutive annual \$2 increases approved by the Board of Trustees. This increase to the technology fee will primarily support the modernization of the college's ERP system and implementation of Workday through FY24. Other funding sources may need to be identified and considered to pursue innovative technologies that will enable new, unique, and improved student learning experiences especially in the post-pandemic environment.

- The migration to cloud-based applications and services will continue with the transition of the college's ERP environment to Workday representing the largest remaining mission critical system to be moved. This transition will continue to positively impact the college's server and data center budget through at least FY24 as the college will no longer need to acquire, replace, and support on premise hardware and software.

### **FY22 Challenges:**

- The COVID-19 pandemic will put pressure on the college's budget if there continues to be corresponding declines in enrollment which there have been early indications of. Declining enrollment will decrease technology fee revenue which directly supports annual capital investments and the maintenance and replacement of existing college-wide technology assets in support of students, faculty, and staff.
- Flat enrollment projections (exclusive of COVID-19 impact) have and will continue to put pressure on the college's annual technology replacement plan. Planned technology replacements continue to increase as a result of the college's master planning and capital improvement efforts in recent years that require significant ongoing maintenance and investments in technology infrastructure. Improvements to asset management processes and systems along with moving toward a one-device philosophy will stem the tide and should positively impact the college's total assets and corresponding investments going forward.
- The college will continue its significant and strategic shift toward cloud-based services and applications. This shift will continue to present challenges and introduce change and new technologies and services which will put greater focus and demand on the college's cyber security architecture.
- The college's IT organization and structure will need to continue to change and evolve to meet the demands of the institution and the students it serves. Roles in the IT organization will continue to rapidly evolve as the shift to a more cloud-centric model of computing takes shape. The college will need to continue to invest in its people in order to ensure that the needed skills and capabilities are readily available. A large catalyst for this change will college's ERP modernization efforts and transition to Workday with HCM/Finance going live in July 2021 and student recruiting and admissions targeted to go live in October 2021.
- Providing access to timely, accurate information in a self-service manner at all levels of the institution continues to be challenging. The college had originally identified this as a goal in its 2016-2019 strategic plan and it continues to be reflected throughout the college's new 2020-2023 strategic plan. The college's transition to Workday will help support the achievement of this goal and will be critical in an increasingly competitive higher education environment. It will be imperative that the college continues to invest further in this capability both from a technology standpoint as well as developing expertise both inside of IT and across the functional areas of the college.

### **FY22 Goals and Initiatives:**

- The college has begun its transition to Workday and will go live with HCM and Finance in July 2021. This will allow us to discontinue the use of the corresponding modules in Ellucian Colleague with a planned maintenance termination beginning in FY22 and upon

ensuring historical information and transactions in a variety of 3<sup>rd</sup> party systems can be accessed as needed.

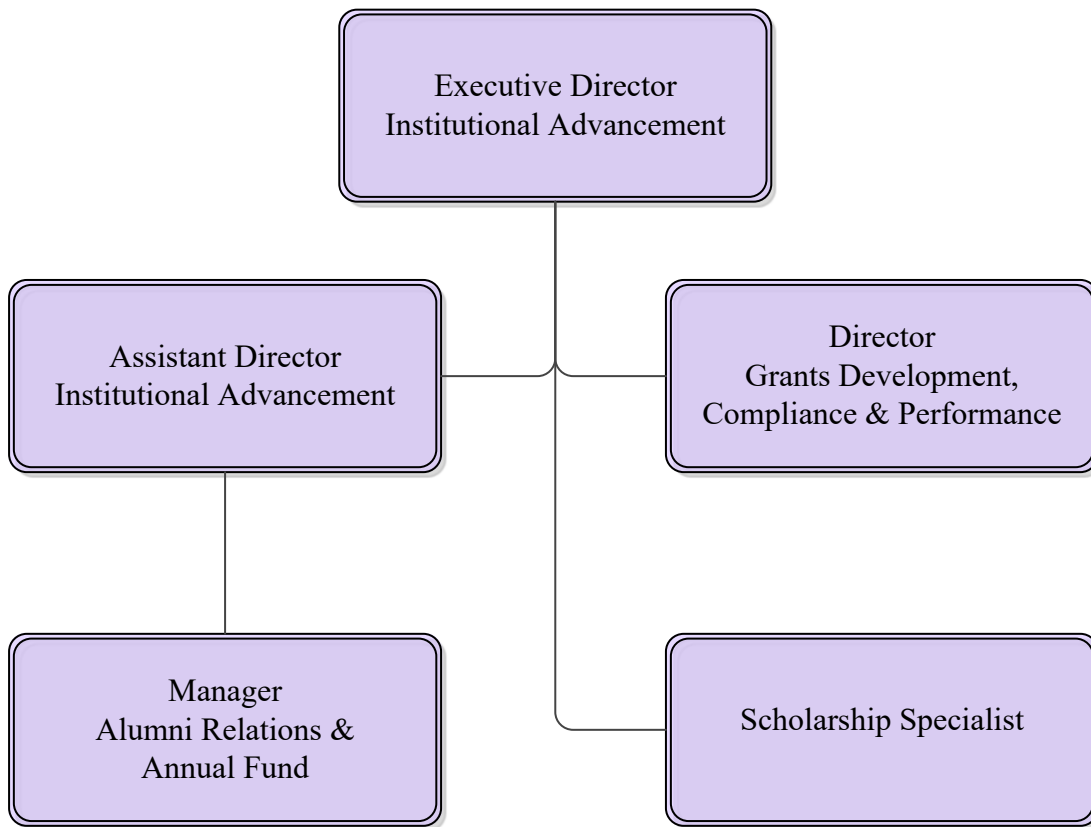
- The college has begun the implementation of Workday student recruiting and admissions and has a targeted go live in October 2021. The balance of the Workday core student and academic functionality will begin in FY22 with a phased go-live timeline through FY24.
- The college will expand its cyber security program through multiple initiatives. Expanding the use of multi-factor authentication to our students in FY22 will further improve the college's information security posture and minimize the risk of cyber threats and attacks to our information assets and user community. The college will establish a formalized risk management policy and associated procedures and processes. The implementation and configuration of InTune will be completed and further utilized to ensure appropriate mobile device and application management to ensure the protection of college data.
- In FY22 the college will begin the conversion of 180 classrooms from analog to digital technology and capability which will support a greater demand by students for a variety of course modalities and scheduling flexibility.
- The college's phone system will be replaced and modernized in FY22. Unified Communications as a Service (UCaaS) will be the foundation of a cloud-enabled solution providing a wide range of communication and call routing solutions to support students, faculty, staff, and the community at-large.
- The college will formalize its asset management program (AMP) and leverage Workday capabilities to track and manage both its capital and non-capital assets. As part of these efforts the college will evaluate modern and standards-based ITSM solutions and select the appropriate solution to modernize its helpdesk ticketing software. This software will be integrated to Workday business asset capabilities to facilitate greatly improved asset tracking capabilities which will drive operational efficiencies and medium and long-term cost savings.

## Information Technology Initiatives

FY	Goals						Project	Department Outcome	Success Criteria	Anticipated Completion				
	1	2	3	4	5	6				Jul-Sep 2021	Oct-Dec 2021	Jan-Mar 2022	Apr-Jun 2022	FY23 or beyond
FY22		2	3				Workday HCM & Finance	Go live with HCM & Finance modules within Workday.	Go live on time, on budget. Decommission corresponding Ellucian Colleague modules. Terminate maintenance costs where possible.	Jul-Sep 2021				
FY22	1	2	3				Workday Student Recruiting & Admissions	Go live with student recruiting and admissions within Workday.	Go live on time, on budget.		Oct-Dec 2021			
FY22			3	4			Modernize and replace college phone system.	Implement new college-wide phone system that is cloud-enabled and leverages modern technology.	Implement on time and on budget. Decommission current Avaya system terminate maintenance costs. Achieve \$60,000 annual opex cost savings.	Jul-Sep 2021				
FY22			3	4			Advance the college's cyber security program.	Expand use of multi-factor authentication (MFA) to include Students. Formalize risk management process and associated policies and procedures. Complete implementation of Microsoft Intune.	Risk Management process is completed with Budget & Risk office. MFA is implemented and live for students. Microsoft Intune implementation is completed and configured with proactive alerts.				Apr-Jun 2022	
FY22			3	4			Improve Asset Management Program.	Implement non-capital asset tracking in Workday and load current technology assets. Implement new ITSM software to further enhance software and hardware asset tracking.	Capital and non-capital assets loaded into Workday and begin tracking. Conduct RFP for ITSM software, select software, and begin implementation.			Jan-Mar 2022		
<b>FY20 - FY23 Goals</b> 1. Enhance the learning experiences of students to prepare them for educational, career and personal success 2. Provide exceptional and accessible services to students as they explore and pursue their personal, academic, and career goals through the college's guided academic pathways. 3. Strengthen operational effectiveness 4. Elevate the perception of the college 5. Pursue excellence in equity, engagement and inclusion 6. Improve the coordination of external outreach														
FY	Goals						Prior Year Initiatives			Status				
FY21			3	4	5		Workday HCM & Finance	Go live with HCM & Finance modules within Workday.	Decommission associated Ellucian Colleague Modules. Eliminate associated Colleague maintenance costs for FY22. Automate manual business processes.	In progress and on schedule for June 2021 go-live.				
FY21	1	2	3			6	Workday Student Recruiting & Admissions	Begin the implementation of Workday Student recruiting and admissions and go live for the fall 2021 semester.	Increase the college's ability to identify, recruit, admit, and track 100% of its prospects across all populations.	In progress and on schedule for October 2021 go-live.				
FY21			3	4			Implement Multi-factor authentication.	Improve information security posture and protection of college information assets.	Multi-factor authentication is implemented for 100% of college's faculty and staff.	Complete for staff & faculty in July 2020.				
FY21			3				Implement Turbonomic cloud optimization software.	Optimization of cloud-based services and proactively manage performance and costs.	Turbonomic software and service is implemented with 100% visibility into college's cloud-based services in Azure.	Completed May 2020.				
FY21	1	2		4			Pathways enhancements to college's web site (JJC.EDU)	The college's web site is enhanced to include the nine academic pathways and associated content.	Improve students' ability to find the pathway that suits their interest, associated content, and relevant career information and prospects.	Completed July 2020.				
FY20	1	2		4			ERP Modernization	Start implementation. 'Go Live' with 1 module (i.e. Human Resources).	Elimination of annual maintenance for HR system on Colleague system.	Replaced by Workday goals above.				



## INSTITUTIONAL ADVANCEMENT



## ***Institutional Advancement***

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

- Alumni Relations/Annual Fund
- Grants
- Corporate Giving
- JJC Foundation

### **Institutional Advancement Major Responsibilities:**

The JJC Foundation is the 501c3 arm of the college. All gifts to the college are run through the Foundation. The Foundation provides over 450 annual and endowed scholarships. Several major fundraising events are organized through the Foundation such as the JJC Athletic Golf Outing, 5K Run, and Night of Stars.

### **FY22 Budget Highlights:**

This year, the JJC Foundation is paying out 4% on all endowments. The JJC Foundation High School Merit Scholarships will award \$3,200 per student at each of our 26 feeder high schools in our district.

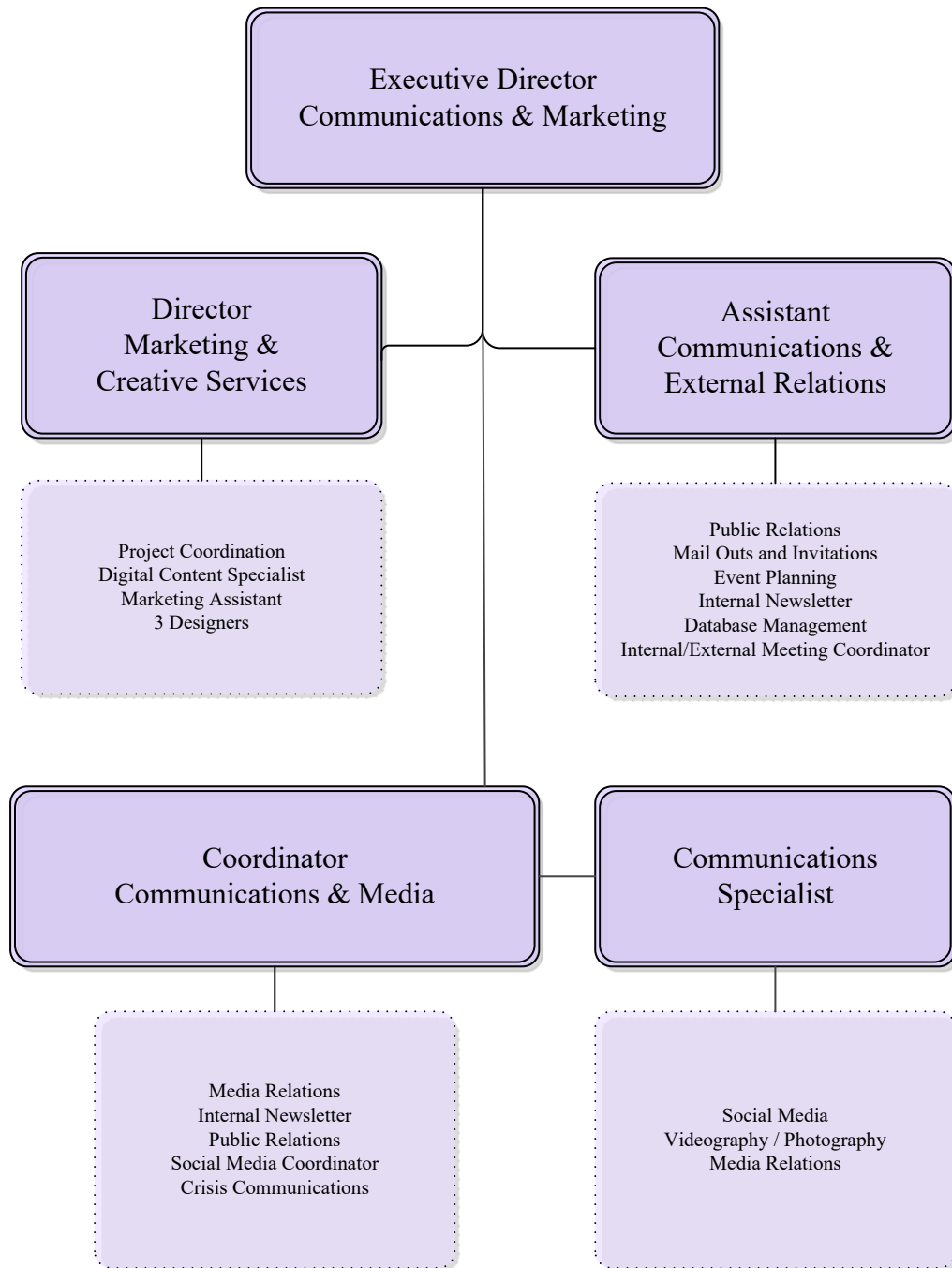
### **FY22 Challenges:**

With cuts in the State of Illinois budget, the Foundation has been challenged to bring in additional corporate support and donor gifts to cover budget shortfalls.

### **FY22 Goals and Initiatives:**

The success of Institutional Advancement is based on the amount of donors that are secured that will financially support the college and the vital relationships we build. Our goal is to continue to tell the story about the excellent education that is available at JJC and seek commitments for financial support.

# COMMUNICATIONS AND MARKETING



## *Communications and Marketing*

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Led by the Executive Director of Communications and Marketing, who is a member of the President's Cabinet. This division includes two departments:

- Communications and External Relations
- Marketing and Creative Services

### **Communications and Marketing Major Responsibilities:**

**Communications and External Relations Office** 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, as well as a community engagement and legislative relations agenda. In addition, the office also coordinates crisis communications and provides strategic communications support to the college president, as well as other senior leaders as applicable. This team also 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.

### **FY22 Challenges:**

- Enrollment drops due to pandemic influence and declining state population.
- Education in the post-pandemic era perceived as a value add, not required for success or job attainment.
- Perception of community colleges as lesser quality education.
- No technology platform available yet to close the loop or complete the enrollment funnel to accurately track the efficacy of prospective student marketing activities and confirm the student enrolled at JJC.
- Institutional branding, equity, and accessibility is inconsistent between divisions.

### **FY22 Goals and Initiatives:**

- Streamline Shared Governance Model at the college by creating a participatory culture, developing opportunities to learn about institutional plans consistent at leadership meetings and in campus-wide town halls.

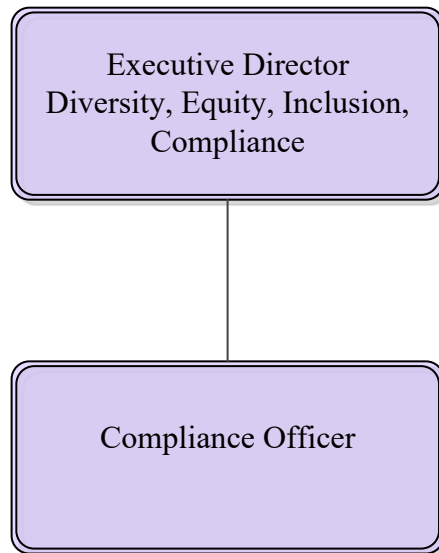
- Build on FY21 success in President's Ambassadors Group to engage Spanish-speaking communities, which will further inform future grassroots outreach strategy.
- Implement communication audit/brand study findings through five-point action plan involving brand, equity, social media, website, and readability. Conduct an assessment with the same firm to measure success.
- Complete and implement personas plan to strengthen our understanding of the diverse audiences we serve through targeted language and outreach platforms.

## Communications and Marketing Initiatives

FY	Goals						Project	Department Outcome	Success Criteria	Anticipated Completion				
	1	2	3	4	5	6				Jul-Sep 2021	Oct-Dec 2021	Jan-Mar 2022	Apr-Jun 2022	FY23 or beyond
FY22			3		5		Streamline Shared Governance Model	Grow employee awareness and engagement with institutional plans and priorities	Implement required reporting at PLC of Institutional Plans, and Town Hall sessions twice a year for each Institutional Plan	Jul-Sep 2021				
FY22				4	5	6	Expand President's Ambassadors Group to engage Spanish-speaking communities	Create a stronger pipeline to Spanish-speaking communities through organic community engagement activities with bilingual ambassadors	Bring 2 new ambassadors to the President's Ambassadors Group who can engage our Spanish speaking population.			Jan-Mar 2022		
FY22			3	4	5		Implement communication audit/brand study findings	Streamline the college's brand and ensure equity and accessibility in all college outreach	Complete five-point action plan, which includes institutional materials from Advancement and Corporate and Community Services.			Jan-Mar 2022		
FY22				4	5	6	Complete and implement comprehensive persona plan	Stronger connection and understanding of the diverse audiences we serve through targeted language and outreach platforms	Complete assessment from an external firm			Jan-Mar 2022		
FY20 - FY23 Goals 1. Enhance the learning experiences of students to prepare them for educational, career and personal success 2. Provide exceptional and accessible services to students as they explore and pursue their personal, academic, and career goals through the college’s guided academic pathways. 3. Strengthen operational effectiveness 4. Elevate the perception of the college 5. Pursue excellence in equity, engagement and inclusion 6. Improve the coordination of external outreach														
FY	Goals						Prior Year Initiatives				Status			
FY21		2			5	6	Move Prospects into current ERP System (Ellucien Colleague)	Funnel every prospective student lead directly into our current ERP for tracking, follow up and graduation rates.	Will create a baseline of data we have not previously had. This will automate the process of inputting, tracking and measuring leads prospective students. Cost of lead calculations will measure our lead gen effectiveness. □	Ongoing				
FY21		2			5	6	Conduct community scan and branding study	Provide data on effectiveness of JJC brand and community perception of the institution	Will create baseline data in alignment with new strategic plan. Data received would drive future planning in community perception, marketing, and awareness campaigns.	Complete				
FY21		2			5	6	Web chat expansion	Web chat implemented in Spring 2020, measure efficacy to determine further use	By January 2021, we will have one year of baseline data to assess and make future strategic decisions	Complete				
FY20				4			Support implementation of institutional priorities like Guided Pathways through communication, marketing collateral, and website design	Create support tools and pieces to support this new model of onboarding, completion, and student success at the college.	Completion of multi-tool integration would support the institutional priority of guided pathway implementation. As a new practice at the college, web analytics would be collected post-implementation to track efficacy.	Complete				



# DIVERSITY, EQUITY, INCLUSION, COMPLIANCE



## ***Diversity, Equity, Inclusion and Compliance***

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- Led by the Executive Director of Diversity, Equity, Inclusion and Compliance; supported by the Compliance Officer and Program Coordinator, this office supports the following areas:
- Compliance
- Diversity, Equity, Inclusion
- Institutional Training for Diversity, Equity, Inclusion Education and Compliance
- Title IX
- Institutional Policy and College Procedure Management

### **Scope of Responsibility**

In July of 2020, JJC established the Office of Diversity, Equity, Inclusion and Compliance (DEI&C Office). The DEI&C Office advocates and champions diversity efforts that prioritize the college's commitment to its core values of respect and inclusion. The Office provides leadership over the President's DEI Council and works to foster vendor relationships with its DEI partners. The DEI&C Office is facilitating campus-wide cultural competency training for all employees and has implemented a Diversity, Equity and Inclusion plan with measurable objectives to guide the College's DEI efforts.

The DEI&C Office also provides leadership over Title IX, Compliance, Institutional Policy and College Procedure Management, and the Freedom of Information Act (FOIA). The office is committed to ensure a culture of compliance and coordinates with other departments across the College to ensure compliance with local, state, and federal regulatory requirements, including the timely execution of required actions, disclosures, and reports, and JJC's internal policy and procedures. The office oversees Title IX administration, which includes receiving, processing and investigating Title IX allegations, coordinating training for investigators, deputy coordinators, and students. The office also ensures that sexual assault/support training for mental health professionals is accessible and completed in alignment with state and federal regulations.

The office provides administrative oversight of Institutional Policies and College Procedures, while ensuring compliance with internal and external laws and regulations, conducting periodic review, and facilitating review and communication throughout the process.

In addition, the office oversees all FOIA requests and ensures timely processing in accordance with Illinois law.

### **FY22 Budget Highlights:**

- Providing mandatory campus wide Cultural Competency Education and covering 100% of the associated cost
- Ensuring all Title IX investigator, deputy, coordinator, and sexual assault/support training for mental health professionals are completed

**FY22 Goals and Initiatives:**

- DEI Plan Implementation
  - Identifying measurable actions
  - Creating KPIs
  - Operational Management of plan with executive ownership, chair and co-chair for each goal area
  - Measurement and reporting
  - Frequent communication across campus
- Successful implementation of mandatory campus wide Cultural Competency Workshops
- Ensure compliance with internal and external policies, procedures and regulatory statutes
- Holistic racial healing for JJC and its community
  - Peace Circles
  - Creating safe spaces for dialogue through small group discussions
- Development and implementation of DEI Book Club with 78 participants
- Collaboration with departments across the college
  - MLK Reflection: Hour of Hope
  - Reflections of Resilience
  - Diversity Week activities in fall 2020 highlighting multiple cultures
  - Black History Month activities
- Increase Community Engagement
  - Joliet Chamber of Commerce DEI Council
  - South Metropolitan Higher Education Consortium (SMHEC)
  - Illinois Equity in Attainment (ILEA)
  - Illinois Diversity Council (IDC)
  - Illinois Community College Diversity Commission (ICCDC)
  - Spanish Community Center
- Diversity Award Submissions
  - National AACC Advancing Diversity Award
  - ICCTA Equity Award

FY	Goals						Project	Department Outcome	Success Criteria	Anticipated Completion				
	1	2	3	4	5	6				Jul-Sep 2021	Oct-Dec 2021	Jan-Mar 2022	Apr-Jun 2022	FY23 or beyond
FY22							DEI Plan Implementation	1. Improve the diversity of our employees to be more representative of the student body. 2. Create a welcoming environment for our diverse employee population 3. Foster and cultivate new and existing partnerships 4. Create a safe, welcoming, and engaging environment by eliminating barriers to inclusion, increasing civic participation, and celebrating institutional diversity 5. Elevate the perception of the college 6. Pursue excellence in equity, engagement and inclusion	#1 a. PACE KPIs and other adhoc assessments b. Enhancement in recruiting methodology; Design a recruitment strategy for diverse employees c. Training and education indiversity recruiting d. Increasing the # diverse resources opportunities are advertised e. HR data (#s of diverse applicants, & # of diverse employee interviewed/hired); other data #2 a. PACE KPIs and othe adhoc assessments b. Train chairs/co-chairs and other leaders c. Create opportunities for open and honest conversation d. Create professional development opportunities e. Office employee prog/events at varies time (evening shifts) and locations #4 a. Enhance student access to online applications					FY23 or beyond
FY22	x	x				x	Cultural Competency Workshops	Increase DEI awareness and its value to the JJC community Building skills to help us create an inclusive culture where everyone can thrive Provide mandatory education to employees Elevate the perception of the college Pursue excellence in equity, engagement and inclusion	PACE KPIs and other adhoc assessments All employees have completed training					FY23 or beyond
FY22			3	4			Ensuring Compliance	Ensure audit readiness; Ensure compliance with internal and external policy, procedures and regulatory requirements; remediation of audit findings and Title IX complaints.	Audit results and internal scorecard					FY23 or beyond
FY22			3	4	5	6	Holistic Racial Healing	Training internal Circle Keepers who can lead Peace Circle internal (employees and students) and to the community. Improve the coordination of external outreach. Pursue excellence in equity, engagement and inclusion.	PACE KPIs; SCCE					FY23 or beyond
FY22				4	5		DEI Book Club	Provide a safe place to have open conversation; Create relationships .	Successful implementation of pilot; Assessment data supporting implementing campus wide; Other adhoc assessment data and PACE results					FY23 or beyond
FY22				4	5		Departmental Collaboration	Holistically engaging campus in diversity and inclusion.	Ongoing collaboration across campus; Ensure DEI Council is Diverse; Engaging employees across campus to volunteer					FY23 or beyond
FY22	1	2	3	4	5		DEI&C Initiatives and Education/Events	Provide programming, cultural competency education and other initiatives supporting DEI&C.	PACE KPIs and other adhoc assessments					FY23 or beyond
FY22	1			4	5	6	DEI Council	Sponsoring council events and other initiatives.	PACE, SCCE and other adhoc assessment					FY23 or beyond
<b>FY20 - FY23 Goals</b> 1. Enhance the learning experiences of students to prepare them for educational, career and personal success 2. Provide exceptional and accessible services to students as they explore and pursue their personal, academic, and career goals through the college's guided academic pathways. 3. Strengthen operational effectiveness 4. Elevate the perception of the college 5. Pursue excellence in equity, engagement and inclusion 6. Improve the coordination of external outreach														

# **BUDGET PROCESS**

## BUDGET PROCESS

For the fiscal year commencing July 1, 2021, budget preparations begin years before. The vice president of administrative services and the controller consult with the President and the Board of Trustees regarding a Three-Year Financial Plan. Simultaneously, the vice president for academic affairs, the vice president for student development, the executive director of human resources, 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 2020, 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 FY22 budget is constructed using the FY21 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 administrative services, and the controller, can adjust his/her budget through a budget adjustment.

In December, the Vice President of 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 forms 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 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 various departments 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 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***

It is rare when a budget is constructed with such intuition and foresight 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 amended through a budget adjustment. The budget adjustment reflects which account(s) to increase or decrease accompanied with the reason for the needed change. Each adjustment 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												

## FY22 Budget Calendar

July thru December	Department Planning (to coordinate with Strategic Plan)
October thru December	Three-year Financial Plan development.
December	Three-year Financial Plan assumptions –President’s Cabinet discussions.
January 13	President to communicate budget updates during Opening Session.
January 22	Budget office to provide information to access budget development worksheets via portal.
January 22-February 11	Department budget preparation. Vice president/dean/supervisor approval of budget requests.
January 27	Board of Trustees input and review of Three-year Financial Plan. Board of Trustees considers tax levy, tuition and course fee recommendation. Board of Trustees inputs and reviews budget information to date.
February 12	Two copies of completed and approved budget requests (line item printouts) due to the budget office. Budget forms due electronically
February 12-19	Budget office reviews and summarizes requests.
February 22-26	Budget meetings with individual President’s Cabinet members and budget team to review requests. President’s Cabinet preliminary review of requests.
March 1	Budget office summarizes and prepares requests for presentation to President’s Cabinet.
March 1-19	President’s Cabinet budget workshops for final request review.
March 10	Board of Trustees input and reviews budget information to date including tuition and course fee recommendation. (If necessary)
March 15-19	Spring break.
March 22-April 23	Budget production.
April 12-14	President’s Cabinet approves preliminary budgets distributed to departments for technical corrections.
April 28	Board of Trustees reviews draft budget highlights.
May 12	Board of Trustees considers adopting preliminary budget. Legal budget posted for public view. Draft budget document received.
June 16	Board of Trustees holds public hearing of the legal budget. Board of Trustees considers adopting the legal budget.
July 1	Beginning of FY22.

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>BOT Workshop: Review of Three-Year Financial Plan</div>	<div>BOT Workshop: Tuition and Course Fees</div>	<div>BOT Meeting: Tuition &amp; Course Fee Action</div>	<div>Budget Production</div>	<div>BOT Meeting: Preliminary Budget Adoption</div>	<div>BOT Meeting: Public Hearing and Adoption of Legal Budget</div>
						<div>Open Forum/ Kickoff Budget Meeting</div>	<div>Budget Request Approvals</div>			<div>BOT Workshop: Budget Planning Update</div>		
							<div>Approved Requests Submitted to Budget &amp; Risk Manager</div>	<div>Budget Office Reviews and Summarizes Requests</div>				
							<div>Mid-Year Eval of Previous Year Budget Approvals</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; President's 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 &amp; 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>						

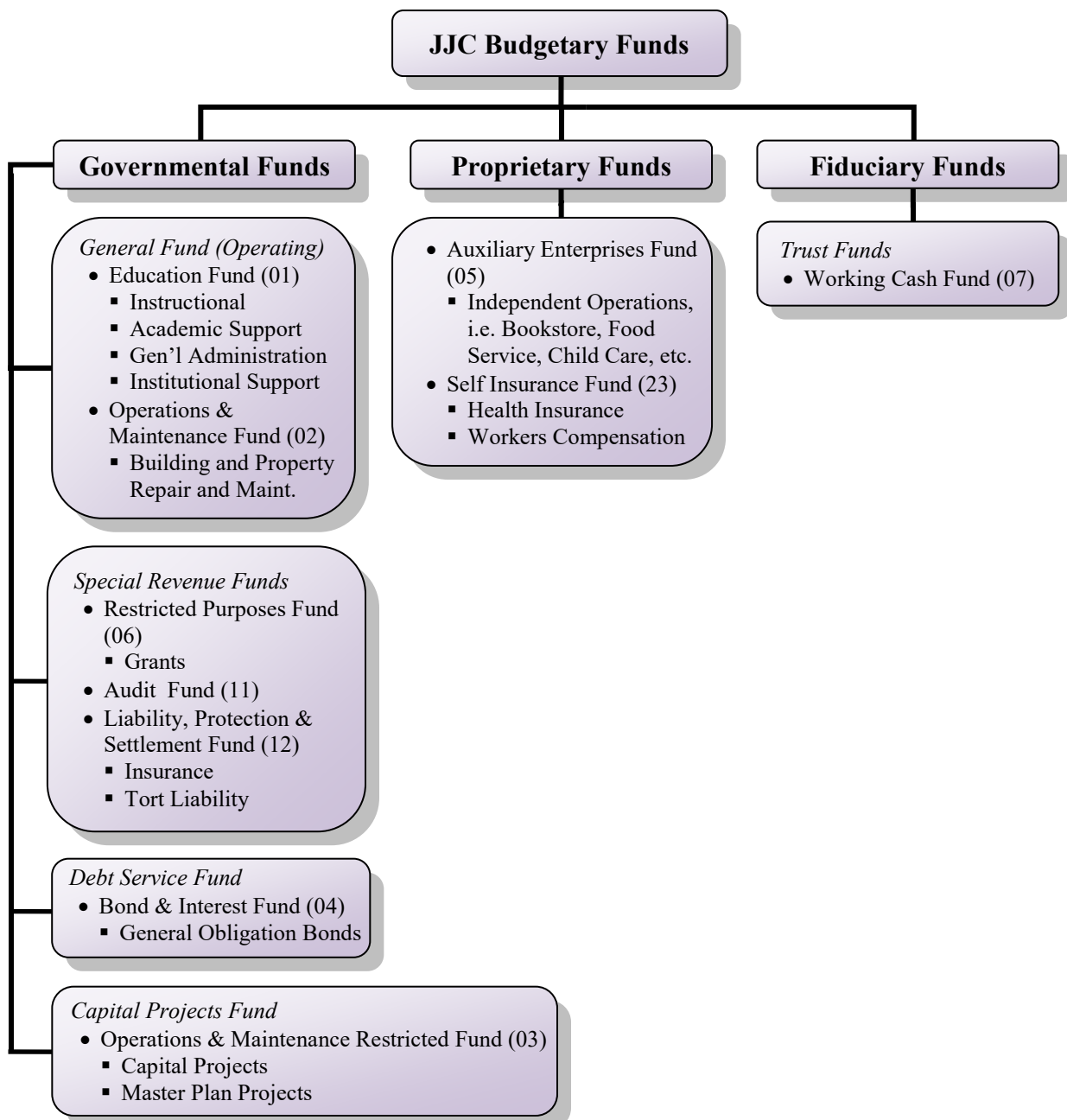
## **FUND DESCRIPTIONS**

## 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 current, voter-approved maximum is 12.5 cents per \$100.

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. The current voter approved maximum is 7.5 cents per \$100.

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

### COVID-19 Update

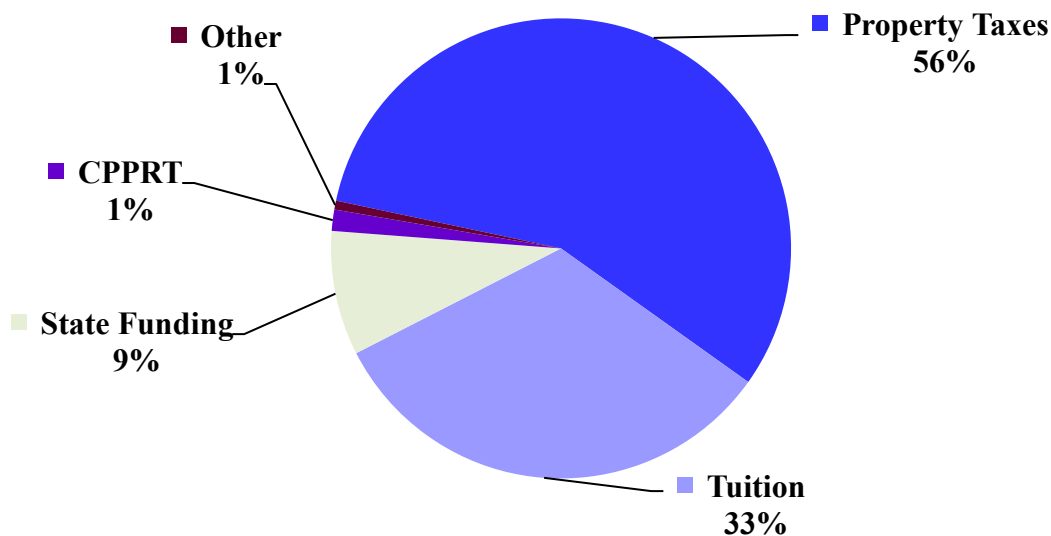
For Fiscal 2021, the college held almost all classes in an online format, except for certain labs and this has caused a large decrease in enrollment. The most recent financial plan projections showed an estimated \$2.5 million operating deficit based on no enrollment growth in credit hours. If credit hours increased by 5%, the deficit would decrease to \$1.5 million.

To balance the planned budget for Fiscal 2022, the college has the ability to use Higher Education Emergency Relief Funds (HEERF) and Coronavirus Response and Relief Supplemental Appropriations Act Funds (CRRSA) to offset additional costs and/or lost revenues related to the pandemic. To ensure ongoing financial viability for the institution, college leadership and the JJC Board of Trustees continue to diligently prepare contingency plans if enrollment drops significantly or if State funding falls precipitously.

The summary and detail budget information is included by fund in subsequent pages. The following describes the overall revenue assumptions used in preparing the budget, along FY22 with additions and initiatives planned for FY22.

Three major sources of operating revenue are available to the college: tuition, state funding and property taxes. These three sources make up 98% of the operating revenues. The remaining sources include interest, facilities rental and federal sources. Operating revenues (Education and Operations & Maintenance Funds) including transfers are projected at \$100,943,030 compared to the prior year of \$99,530,520 or a 1.42% increase. This increase is due to state revenue and property taxes.

### Operating Fund Revenues FY22



## 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.

The overall property tax rate of the college is affected 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 valuation is estimated to be \$225 million. The limitation slows the growth of property tax revenues to taxing districts when property values and assessments are increasing faster than the rate of inflation.

Property taxes are recognized as revenue on the accrual basis of accounting. The property tax levy to be passed in December 2021 is recognized as a receivable and revenue for the year ending June 30, 2022.

The tax rate for the 2020 levy is \$0.2895 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 \$193,300 will pay \$186.56 in taxes to the college for 2020 taxes, which are collected in 2021. For the 2021 levy, taxes are anticipated to increase by 2.2%, which is comprised of a 2.4% increase for the college's operating funds coupled with no increase in the debt service levy for FY22 (2021 tax levy). The increase is an estimate based upon the tax cap, which includes an increase of 1.4% in the consumer price index (CPI) for 2020 and 1.0% for increases in new construction. For the 2020 levy, the total increase in the college's levy was 3.3%, which was in line with what was budgeted. The operating levy extension was a 3.5% increase and the debt service extension was a 1.9% increase. The projected budget for FY22 property taxes, by fund, is as follows:

	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>
	<b>Actual</b>	<b>Projected</b>	<b>Net Collection</b>	<b>Net Collection</b>
	<b>2020-2021</b>	<b>2021-2022</b>	<b>2020-2021</b>	<b>(Budget) 2021-2022</b>
Education Fund	\$ 36,450,000	\$ 37,544,000	\$ 35,994,000	\$ 37,075,000
O & M	19,500,000	19,747,000	19,256,000	19,500,000
O & M Restricted	1,040,000	1,053,000	1,027,000	1,040,000
Audit	77,000	90,000	76,000	88,500
Liability, Protection & Settlement	655,000	689,000	647,000	680,000
Debt Service	7,580,000	7,583,000	7,485,000	7,488,000
<b>TOTAL</b>	<b>\$ 65,302,000</b>	<b>\$ 66,706,000</b>	<b>\$ 64,485,000</b>	<b>\$ 65,871,500</b>

Percentage change	<u>2.2%</u>	<u>2.2%</u>
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### Tuition and Fees

The budget detail and schedules reflect no tuition increases and remain at \$148. All courses in the culinary arts, automotive service, welding and metal fabrication and electrical/electronic automated systems have a differential tuition rate of 150% (1.5 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 remained unchanged at \$21 per credit hour.

	<b>Actual</b>	<b>Actual</b>	<b>Dollar</b>	<b>Percentage</b>
	<b>Fall 20</b>	<b>Fall 21</b>	<b>Change</b>	<b>Change</b>
Tuition	\$ 113.00	\$ 113.00	\$ -	0.0%
Student Activity Fee	4.00	4.00	-	0.0%
Technology Fee	10.00	10.00	-	0.0%
Capital Assessment Fee	21.00	21.00	-	0.0%
<b>TOTAL</b>	<b>\$ 148.00</b>	<b>\$ 148.00</b>	<b>\$ -</b>	<b>0.0%</b>

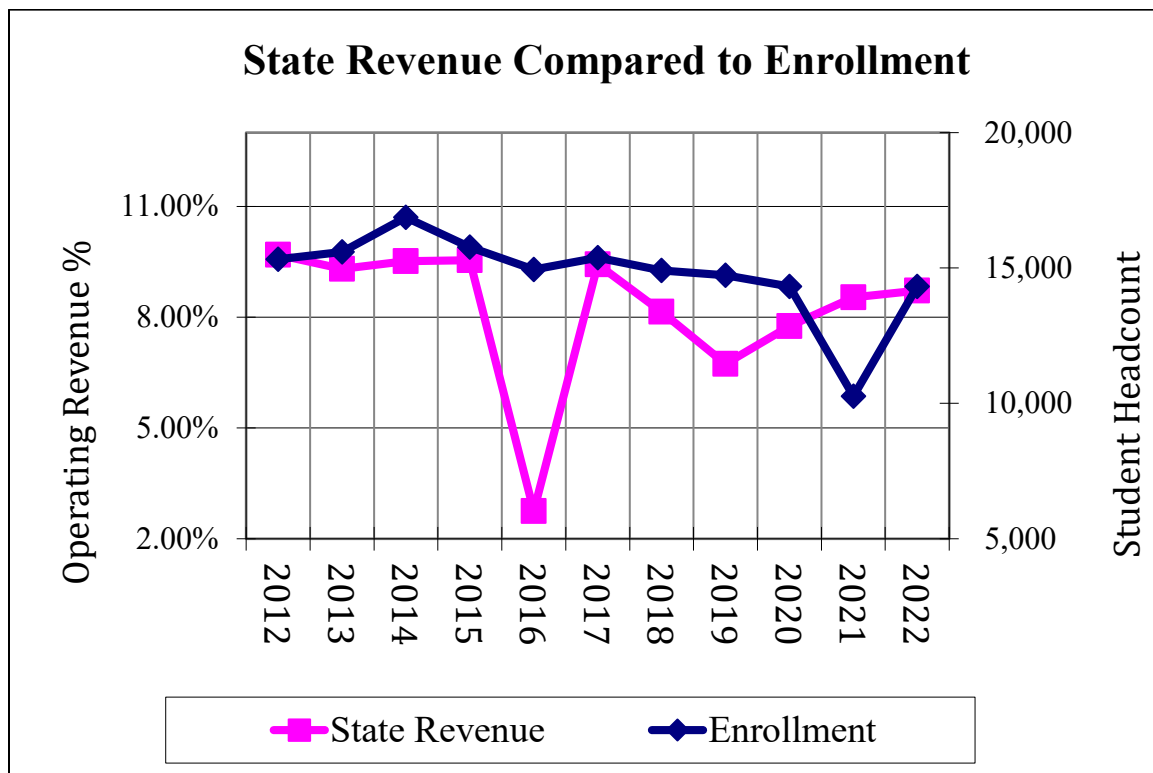
Over the last ten years, credit hours have decreased by 34.41%. Currently, the college has experienced a 21.37% decrease in fall 2020 credit hour enrollment based on 10<sup>th</sup> day and a 16.50% decrease for the spring 2021 credit hours. Overall, the college has experienced a 16.67% decrease in enrollment for Fiscal 2021. Due to the improving economy over the past several years, enrollment had slowly dropped from its high in Fiscal 2011. The disruption caused by COVID 19 and restricting classes to an online format, except for certain lab courses, has caused a large drop in enrollment for the



current year. Enrollment has been factored in to the FY22 budget based on pre-pandemic credit hours due to HEERF and CRRSA funding to cover lost revenues. Budgeted tuition and fees in the Education Fund is \$32,823,000.

**State Sources.** State funding is based on credit hours earned during the two years prior to the current year, multiplied by the current year reimbursement rate. The state categorizes credit hours into one of six classifications: Baccalaureate, Business Occupational, Technical Occupational, Health Occupational, Remedial/Development, and Adult Basic Education/Adult Secondary Education. Credit hours generated in 2019-2020 at mid-term for each semester in total were 251,252. Of these hours, 237,838 will be reimbursable from the state of Illinois in FY22.

State apportionment funding for enrollment reimbursement is estimated at \$8,100,000 for FY22, unchanged from the actual funding level in FY20, but represents an increase of \$200,000 from the budgeted funding in FY21. The college had been conservative in building the budget for FY22 due to the State's fiscal issues. The number of credit hours used in the states funding formula has decreased for FY22 due to the enrollment trends for all community colleges in FY20 and by assuming funding based on the FY20 level, the college believes it is still estimating conservatively. Since 2000, the state's share of the college's operating budget has decreased from 18.7% to a projected 8.72% in FY22. The college will continue to monitor the status of state funding and make the appropriate adjustments to expenditures to ensure financial stability. Possible adjustments include changes in class sizes, program offerings and staffing levels.



In addition, the college is projected to receive from the state \$700,000 for career and technical education, which is based on credit hours two years prior to the budget year in

the area of business and occupational programs. This grant encourages instructional spending for career programs, but does not impose spending restrictions.

### **Corporate Personal Property Replacement Tax**

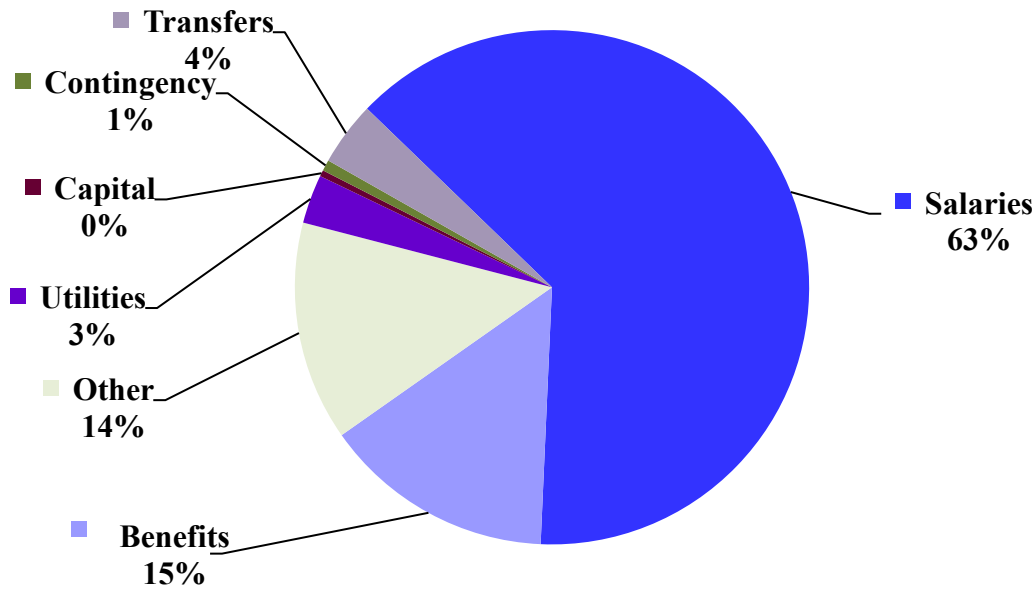
For FY22 the Corporate Personal Property Replacement Tax (CPPRT) remains at \$1,500,000, which represents the projected amount of CPPRT.

# **EXPENDITURE SUMMARY**

## EXPENDITURE SUMMARY

For the operating funds (Education and Operation and Maintenance) of the college, the largest expenditure is personnel costs. Currently, this represents 78% (salary and benefits) of total operating expenses.

### Operating Fund Expenditures FY22



Expenditure assumptions are based on the following:

- 1) Departments based their non-personnel budgets (contractual, materials/supplies) at 100% of last year's budgets.
- 2) Salary budgets were based on contractual agreements for all union employees.
- 3) No increase was projected for health and workers' compensation insurance.
- 4) The contingency for the Education Fund is \$500,000. The contingency for the Operations and Maintenance Fund is \$200,000.

## Personnel

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

New FY22 personnel costs, including benefits, are shown below.

<b>Proposed Title</b>	<b>Salary</b>	<b>Fringes</b>	<b>Position(s)</b>	<b>Total</b>
			<b>Elimination</b>	
Associate Dean, Arts and Science *	98,700	28,200	(78,000)	48,900
Tutoring Learning Center Supervisor **	54,725	28,200	(82,925)	-
	153,425	56,400	(160,925)	48,900

\* Elimination of Grant Program Manager position.

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

In addition, a Student Wellness Advocate position will be budgeted in the Restricted Purpose fund with CARES Act funding. This position's funding will be reassessed for FY23. One faculty position that is currently vacant will be budgeted as reserve hires until program requirements are met.

As the faculty and staff table shows, Joliet Junior College employs approximately 1,300 full- and part-time employees. Part-time faculty represent 75% of total faculty and teach 44% of credit courses. Eighty-eight percent of full-time faculty and 63% of full-time administrators held a master's degree or higher during the last fiscal reporting period. Fourteen percent of full-time faculty and 20% of full-time administrators come from minority populations.

<b>Faculty and Staff at JJC</b>	<b>Number</b>		
<b>Category</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>
Full-time Faculty	214	214	214
Part-time Faculty	457	400	400
Full-time Administrators	36	36	37
Part-time Administrators	0	0	0
Full-time Professional	67	74	72
Part-time Professional	13	12	11
Full-time Support Staff	151	156	156
Part-time Support Staff	165	127	127
Full-time Clerical Staff	75	73	73
Part-time Clerical Staff	84	77	77
Full-time Plant*	91	90	90
Part-time Plant*	46	38	38
<b>Total</b>	<b>1,399</b>	<b>1,297</b>	<b>1,295</b>

\*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 2023.
2. Clerical, represented by AFT Local 604. Contract remains in full force and effect through June 30, 2020. Currently in negotiations with Support and Technical Council to consolidate into one bargaining unit, Technical, Office, Support Staff Council.
3. 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 29, 2023.
4. Campus Police, represented by the Illinois Fraternal Order of Police Labor Council. Contract remains in full force and effect through June 30, 2023.
5. 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, 2023.
6. 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, 2021.
7. Support and Technical Council, represented by AFT Local 604. Contract remains in full force and effect through June 30, 2020. Currently in negotiations with Clerical Council to consolidate into one bargaining unit, Technical, Office, Support Staff Council.

## **Benefits**

Based on medical cost trending for the college, total benefit costs are budgeted with no 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 twelve months of projected claims. Employee contributions represent 3.8% of the budgeted health insurance costs for FY21.

## **Capital Outlay**

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

	<u>Amount</u>	<u>Strategic/Department Goal</u>
<b>Capital Outlay</b>		The Facility Service goal is to provide and maintain a physical environment that promotes the pursuit of academic excellence in teaching and research while continually improving the quality of our services to meet the public need.
Facilities		
Furniture Replacements	\$ 100,000	
Room Remodeling/Upgrades	247,000	
Campus Police Squad Car Replacement	40,000	
Roads and Ground Equipment	<u>11,000</u>	
Total Capital Outlay	<u>\$ 398,000</u>	

### **Deferred Maintenance/Capital Renewal**

Funding for repair and the upkeep of the college's aging buildings have been restricted due to property tax caps as well as no O & M property tax rate increase since 1977. These funding restrictions caused a serious backlog of deferred maintenance. 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 the issuance of \$9.7 million in debt certificates to reduce the backlog of deferred maintenance and the establishment of a capital assessment fee of \$2 beginning in fall 2003 with increases to \$3 in FY05 and to \$4 in FY06. This fee is projected to repay the \$9.7 million in debt certificates and generate annual funds to support ongoing maintenance issues. In FY05, an additional \$1 was added to the capital assessment fee to cover the cost of building a new parking lot.

A new master plan was unveiled in FY08 that was based on a detailed analysis of existing space, growth and needs. In November 2008, \$70 million in alternate revenue bonds were issued to support the master plan. To fund the debt service on this issuance, the capital assessment fee was increased an additional \$9 to a total of \$14 per credit hour for FY09. For FY10, the capital assessment fee was increased from \$14 to \$16, and in FY11, it was increased to \$17 per credit hour, which was the final planned increase, to provide further funding for the college's master plan.

In 2013, an update to the college's master plan was approved and \$45 million in alternate revenue bonds that were issued to build an event center building and an expansion of the Romeoville Campus. Both facilities opened in the summer of 2017. To fund the debt service on this issuance, the capital assessment fee was increased an additional \$4 to a total of \$21 per credit hour for FY14.

In 2018, the college updated its master plan. Unlike the previous two master plans, this plan does not consider large-scale new construction projects. Instead, the master plan focuses on recapturing existing spaces that have been vacated during the last nine years of construction. Any construction costs arising from this master plan will be funded with existing reserves or future operating fund surpluses.

The following capital projects are scheduled for completion by 2023: renovation of the college's police station, renovation of unutilized space at the main campus to house a



respiratory therapy program, completion of site work at the college's City Center campus. These projects will be funded by existing reserves in the Operations & Maintenance Restricted Fund.

### ***Summary***

Joliet Junior College's FY22 budget as presented is a balanced operational budget that includes:

- Addressing the potential impact of the state's fiscal crisis on the college's budget
- Reallocation of existing resources to fund new requests
- Realistic projections in property tax revenues
- No tuition increase
- No enrollment growth
- Emphasis on student success
- Responsible reserves
- Implement action plans from the strategic plan

The FY22 budget includes recommendations from the Strategic Planning process and related college initiatives and has been prepared in concert with the [Three-Year Financial Plan](#) presented in January 2021.

# **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, 2022

	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
<b>REVENUES</b>											
Local government	\$ 37,290,000	\$ 19,610,000	\$ -	\$ 88,500	\$ 685,000	\$ 7,488,000	\$ 1,040,000	\$ -	\$ -	\$ -	\$ 66,201,500
Corporate personal property replacement taxes	1,500,000	-	-	-	-	-	-	-	-	-	1,500,000
Tuition and fees	32,823,000	-	-	-	-	-	4,914,000	7,332,695	-	-	45,069,695
Sales and service fees	-	85,000	-	-	-	-	-	6,703,836	14,280,000	-	21,068,836
State sources	8,800,000	-	26,402,700	-	-	-	4,312,500	-	-	-	39,515,200
Federal sources	60,000	-	30,174,153	-	-	-	-	-	-	-	30,234,153
Investment income	150,000	-	-	-	-	-	-	-	10,000	50,000	210,000
Miscellaneous	419,730	-	207,665	-	-	-	200,000	129,200	610,000	-	1,566,595
Total Revenues	<u>81,042,730</u>	<u>19,695,000</u>	<u>56,784,518</u>	<u>88,500</u>	<u>685,000</u>	<u>7,488,000</u>	<u>10,466,500</u>	<u>14,165,731</u>	<u>14,900,000</u>	<u>50,000</u>	<u>205,365,979</u>
<b>EXPENDITURES</b>											
Current:											
Instruction	47,297,663	-	2,770,040	-	-	-	5,750,000	3,139,038	-	-	58,956,741
Academic support	4,382,971	-	91,000	-	-	-	-	810,300	-	-	5,284,271
Student services	8,945,545	-	26,007,042	-	-	-	-	70,600	-	-	35,023,187
Public services	80,000	-	2,649,002	-	-	-	-	272,000	-	-	3,001,002
Operation and maintenance plant	-	15,242,505	-	-	-	14,234,413	2,651,000	-	-	-	32,127,918
Independent operation	-	-	89,769	-	-	-	-	7,453,393	14,900,000	-	22,443,162
General administration	7,644,677	-	20,000	-	85,000	-	-	-	-	-	7,749,677
Institutional support	12,230,674	1,177,495	25,656,265	223,500	1,400,000	-	19,856,962	9,883,000	-	-	70,427,896
Total Expenses	<u>80,581,530</u>	<u>16,420,000</u>	<u>57,283,118</u>	<u>223,500</u>	<u>1,485,000</u>	<u>14,234,413</u>	<u>28,257,962</u>	<u>21,628,331</u>	<u>14,900,000</u>	<u>-</u>	<u>235,013,854</u>
Revenues over (under) expenditures	461,200	3,275,000	(498,600)	(135,000)	(800,000)	(6,746,413)	(17,791,462)	(7,462,600)	-	50,000	(29,647,875)
<b>NON-MANDATORY TRANSFERS</b>											
Transfers in	205,300	-	498,600	-	-	6,833,538	3,275,000	7,868,400	-	-	18,680,838
Transfers (out)	<u>(666,500)</u>	<u>(3,275,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(14,333,538)</u>	<u>(405,800)</u>	<u>-</u>	<u>-</u>	<u>(18,680,838)</u>
Revenues and transfers in over (under) expenditures and transfers (out)	-	-	-	(135,000)	(800,000)	87,125	(28,850,000)	-	-	50,000	(29,647,875)
Fund Balance:											
July 1, 2021	<u>20,765,000</u>	<u>5,237,000</u>	<u>2,202,000</u>	<u>135,000</u>	<u>800,000</u>	<u>6,886,000</u>	<u>28,850,000</u>	<u>6,788,000</u>	<u>16,308,000</u>	<u>6,710,000</u>	<u>94,681,000</u>
June 30, 2022	<u>\$ 20,765,000</u>	<u>\$ 5,237,000</u>	<u>\$ 2,202,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,973,125</u>	<u>\$ -</u>	<u>\$ 6,788,000</u>	<u>\$ 16,308,000</u>	<u>\$ 6,760,000</u>	<u>\$ 65,033,125</u>

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

BUDGETED EXPENDITURES BY OBJECT  
Year Ended June 30, 2022

	General		Special Revenue			Debt Service	Capital Projects	Proprietary		
	Education	Operations and Maintenance	Restricted Purpose	Audit	Liability Protection and Settlement	General Obligation Bond	Operations and Maintenance (Restricted)	Auxiliary	Health Insurance	Total
<b>EXPENDITURES</b>										
Salaries	55,723,361	8,470,742	3,871,445	-	70,618	-	-	3,030,438	-	71,166,604
Employee benefits	12,240,936	2,441,659	1,155,323	-	64,382	-	-	590,708	14,348,000	30,841,008
Contractual services	1,778,581	797,287	228,877	88,500	25,000	-	4,421,000	9,969,504	550,000	17,858,749
Material and supplies	3,206,147	1,018,284	565,889	-	-	-	86,962	6,944,029	2,000	11,823,311
Conferences and meetings	806,846	72,518	84,843	-	-	-	-	266,644	-	1,230,851
Fixed charges	339,089	19,495	10,000	-	550,000	14,230,913	-	52,490	-	15,201,987
Utilities	3,000	3,093,015	1,530	-	-	-	-	74,130	-	3,171,675
Capital outlay	100,000	298,000	63,250	-	-	-	23,750,000	422,834	-	24,634,084
Other	<u>6,383,570</u>	<u>209,000</u>	<u>51,301,961</u>	<u>135,000</u>	<u>775,000</u>	<u>3,500</u>	<u>-</u>	<u>277,554</u>	<u>-</u>	<u>59,085,585</u>
Total Expenditures	<u>80,581,530</u>	<u>16,420,000</u>	<u>57,283,118</u>	<u>223,500</u>	<u>1,485,000</u>	<u>14,234,413</u>	<u>28,257,962</u>	<u>21,628,331</u>	<u>14,900,000</u>	<u>235,013,854</u>
<b>TRANSFERS</b>										
Transfers out	<u>666,500</u>	<u>3,275,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,333,538</u>	<u>405,800</u>	<u>-</u>	<u>18,680,838</u>
Total Expenditures and Transfers out	<u>\$ 81,248,030</u>	<u>\$ 19,695,000</u>	<u>\$ 57,283,118</u>	<u>\$ 223,500</u>	<u>\$ 1,485,000</u>	<u>\$ 14,234,413</u>	<u>\$ 42,591,500</u>	<u>\$ 22,034,131</u>	<u>\$ 14,900,000</u>	<u>\$ 253,694,692</u>

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

### COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES Years Ended June 30, 2022

	FY2020 Actual	FY2021 Budget	FY2022 Budget
<b>REVENUES</b>			
Local government	\$ 63,520,475	\$ 64,876,250	\$ 66,201,500
Corporate personal property replacement taxes	2,108,637	1,500,000	1,500,000
Tuition and fees	45,125,793	45,264,918	45,069,695
Sales and service fees	18,816,584	23,043,458	21,068,836
State sources	57,737,260	49,751,944	39,515,200
Federal sources	18,723,918	29,888,659	30,234,153
Investment income	1,232,067	490,000	210,000
Miscellaneous	2,301,257	1,540,290	1,566,595
Total Revenues	<u>209,565,991</u>	<u>216,355,519</u>	<u>205,365,979</u>
<b>EXPENDITURES</b>			
Current:			
Instruction	51,096,230	72,058,557	58,956,741
Academic support	4,252,347	5,184,210	5,284,271
Student services	23,043,296	34,854,901	35,023,187
Public services	2,819,881	2,848,766	3,001,002
Operation and maintenance plant	95,647,313	32,194,026	32,127,918
Independent operation	17,286,647	24,583,962	22,443,162
General administration	6,515,157	7,752,315	7,749,677
Institutional support	62,502,216	59,544,157	70,427,896
Total Expenses	<u>263,171,477</u>	<u>239,020,894</u>	<u>235,013,854</u>
Revenues over (under) expenditures	(53,605,486)	(22,665,375)	(29,647,875)
<b>NON-MANDATORY TRANSFERS</b>			
Transfers in	19,833,404	11,160,168	18,680,838
Transfers (out)	<u>(19,833,404)</u>	<u>(11,160,168)</u>	<u>(18,680,838)</u>
Revenues and transfers in over (under) expenditures and transfers (out)	12,579,561	(22,665,375)	(29,647,875)
Fund Balance:			
Beginning of Year	<u>82,604,638</u>	<u>83,302,000</u>	<u>94,681,000</u>
End of Year	<u>\$ 95,184,199</u>	<u>\$ 60,636,625</u>	<u>\$ 65,033,125</u>

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

**SCHEDULE OF BUDGETED REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
Year Ended June 30, 2021

	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
<b>REVENUES</b>											
Local government	\$ 36,215,000	\$ 19,350,000	\$ -	\$ 79,500	\$ 660,000	\$ 7,531,750	\$ 1,040,000	\$ -	\$ -	\$ -	\$ 64,876,250
Corporate personal property replacement taxes	1,500,000	-	-	-	-	-	-	-	-	-	1,500,000
Tuition and fees	32,823,000	-	-	-	-	-	4,914,000	7,527,918	-	-	45,264,918
Sales and service fees	-	85,000	-	-	-	-	-	8,608,458	14,350,000	-	23,043,458
State sources	8,500,000	-	21,451,944	-	-	-	19,800,000	-	-	-	49,751,944
Federal sources	60,000	-	29,828,659	-	-	-	-	-	-	-	29,888,659
Investment income	400,000	-	-	-	-	-	-	-	15,000	75,000	490,000
Miscellaneous	424,400	-	216,090	-	-	-	175,000	124,800	600,000	-	1,540,290
<b>Total Revenues</b>	<b>79,922,400</b>	<b>19,435,000</b>	<b>51,496,693</b>	<b>79,500</b>	<b>660,000</b>	<b>7,531,750</b>	<b>25,929,000</b>	<b>16,261,176</b>	<b>14,965,000</b>	<b>75,000</b>	<b>216,355,519</b>
<b>EXPENDITURES</b>											
Current:											
Instruction	46,165,248	-	2,767,096	-	-	-	19,800,000	3,326,213	-	-	72,058,557
Academic support	4,363,910	-	-	-	-	-	-	820,300	-	-	5,184,210
Student services	8,827,329	-	25,956,972	-	-	-	-	70,600	-	-	34,854,901
Public services	80,000	-	2,496,766	-	-	-	-	272,000	-	-	2,848,766
Operation and maintenance plant	-	15,127,713	-	-	-	14,025,313	3,041,000	-	-	-	32,194,026
Independent operation	-	-	89,769	-	-	-	-	9,529,193	14,965,000	-	24,583,962
General administration	7,649,315	-	20,000	-	83,000	-	-	-	-	-	7,752,315
Institutional support	12,177,818	1,132,287	20,684,740	194,500	1,377,000	-	21,594,812	2,383,000	-	-	59,544,157
<b>Total Expenses</b>	<b>79,263,620</b>	<b>16,260,000</b>	<b>52,015,343</b>	<b>194,500</b>	<b>1,460,000</b>	<b>14,025,313</b>	<b>44,435,812</b>	<b>16,401,306</b>	<b>14,965,000</b>	<b>-</b>	<b>239,020,894</b>
Revenues over (under) expenditures	658,780	3,175,000	(518,650)	(115,000)	(800,000)	(6,493,563)	(18,506,812)	(140,130)	-	75,000	(22,665,375)
<b>NON-MANDATORY TRANSFERS</b>											
Transfers in	173,120	-	518,650	-	-	6,668,188	3,175,000	625,210	-	-	11,160,168
Transfers (out)	(831,900)	(3,175,000)	-	-	-	-	(6,668,188)	(485,080)	-	-	(11,160,168)
Revenues and transfers in over (under) expenditures and transfers (out)	-	-	-	(115,000)	(800,000)	174,625	(22,000,000)	-	-	75,000	(22,665,375)
<b>Fund Balance:</b>											
July 1, 2020	20,137,000	5,056,000	2,222,000	115,000	800,000	6,248,000	22,000,000	7,139,000	12,999,000	6,586,000	83,302,000
June 30, 2021	\$ 20,137,000	\$ 5,056,000	\$ 2,222,000	\$ -	\$ -	\$ 6,422,625	\$ -	\$ 7,139,000	\$ 12,999,000	\$ 6,661,000	\$ 60,636,625

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

SCHEDULE OF ACTUAL REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
Year Ended June 30, 2020

	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
<b>REVENUES</b>											
Local government	\$ 35,071,575	\$ 19,220,165	\$ -	\$ 84,569	\$ 579,369	\$ 7,507,347	\$ 1,057,450	\$ -	\$ -	\$ -	\$ 63,520,475
Corporate personal property replacement taxes	2,108,637	-	-	-	-	-	-	-	-	-	2,108,637
Tuition and fees	33,101,239	-	-	-	-	-	4,900,441	7,124,113	-	-	45,125,793
Sales and service fees	-	99,560	-	-	-	-	-	5,458,356	13,258,668	-	18,816,584
State sources	8,579,620	-	48,778,829	-	-	-	378,811	-	-	-	57,737,260
Federal sources	103,760	-	17,876,740	-	-	743,418	-	-	-	-	18,723,918
Investment income	977,993	-	-	-	-	85,446	12,854	-	31,374	124,400	1,232,067
Miscellaneous	716,904	547	436,822	-	-	-	338,529	153,012	655,443	-	2,301,257
<b>Total Revenues</b>	<b>80,659,728</b>	<b>19,320,272</b>	<b>67,092,391</b>	<b>84,569</b>	<b>579,369</b>	<b>8,336,211</b>	<b>6,688,085</b>	<b>12,735,481</b>	<b>13,945,484</b>	<b>124,400</b>	<b>209,565,991</b>
<b>EXPENDITURES</b>											
Current:											
Instruction	43,426,368	-	3,730,220	-	-	-	378,811	3,560,831	-	-	51,096,230
Academic support	3,632,391	-	-	-	-	-	-	619,957	-	-	4,252,347
Student services	7,361,281	-	15,652,697	-	-	-	-	29,318	-	-	23,043,296
Public services	97,304	-	2,538,170	-	-	-	-	184,406	-	-	2,819,881
Organized Research	-	-	8,390	-	-	-	-	-	-	-	8,390
Operation and maintenance plant	-	13,241,425	-	-	-	80,520,798	1,885,090	-	-	-	95,647,313
Independent operation	-	-	41,912	-	-	-	-	6,608,322	10,636,412	-	17,286,647
General administration	6,423,716	-	7,223	-	84,218	-	-	-	-	-	6,515,157
Institutional support	11,625,105	623,660	45,640,931	60,895	501,450	-	1,506,221	2,543,954	-	-	62,502,216
<b>Total Expenses</b>	<b>72,566,165</b>	<b>13,865,085</b>	<b>67,619,543</b>	<b>60,895</b>	<b>585,668</b>	<b>80,520,798</b>	<b>3,770,122</b>	<b>13,546,788</b>	<b>10,636,412</b>	<b>-</b>	<b>263,171,477</b>
Revenues over (under) expenditures	8,093,563	5,455,187	(527,152)	23,674	(6,299)	(72,184,587)	2,917,963	(811,307)	3,309,072	124,400	(53,605,486)
<b>NON-MANDATORY TRANSFERS</b>											
Proceeds from alternative revenue bonds						66,185,047					66,185,047
Transfers in	34,012	-	506,350	-	-	6,637,988	11,775,000	880,053	-	-	19,833,404
Transfers (out)	(7,500,459)	(5,275,000)	-	-	-	-	(6,637,988)	(419,957)	-	-	(19,833,404)
Revenues and transfers in over (under) expenditures and transfers (out)	627,116	180,187	(20,802)	23,674	(6,299)	638,448	8,054,975	(351,210)	3,309,072	124,400	12,579,561
<b>Fund Balance:</b>											
July 1, 2019	20,137,463	5,056,524	2,222,497	115,214	835,804	6,248,085	21,264,123	7,139,497	12,999,036	6,586,395	82,604,638
June 30, 2020	\$ 20,764,579	\$ 5,236,711	\$ 2,201,695	\$ 138,888	\$ 829,505	\$ 6,886,533	\$ 29,319,098	\$ 6,788,287	\$ 16,308,108	\$ 6,710,795	\$ 95,184,199

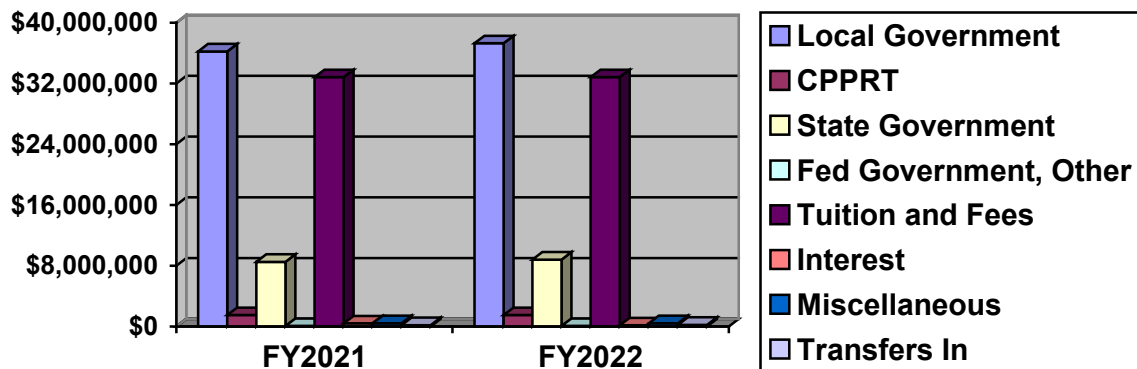


## EDUCATION FUND

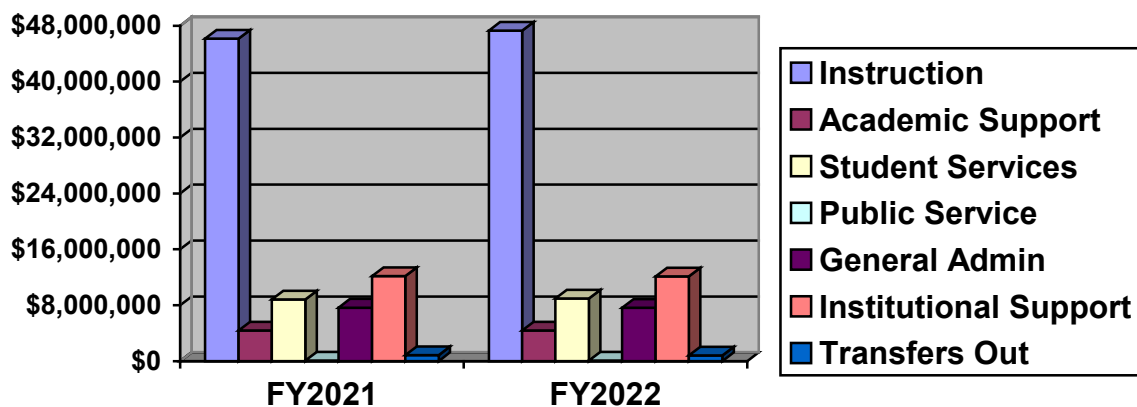
The Education Fund is established by Section 3-1 of the *Illinois Public Community College Act*. It is used to account for revenues and expenditures of the academic and service programs of the college. It includes the costs of instructional, administrative and service programs of the college. It includes 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 1.44% from FY21 to FY22.

### Education Fund Revenues



### Education Fund Expenditures



# JOLIET JUNIOR COLLEGE- COMMUNITY COLLEGE DISTRICT NO. 525

EDUCATION FUND REVENUE  
Year Ended June 30, 2022

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
<b>REVENUES</b>			
<b>Local Government</b>			
Property taxes	\$ 35,052,447	\$ 36,200,000	\$ 37,275,000
Chargeback revenue	-	-	-
Other	19,128	15,000	15,000
Total Local Government	<u>35,071,575</u>	<u>36,215,000</u>	<u>37,290,000</u>
<b>CORPORATE PERSONAL PROPERTY TAXES</b>	<u>2,108,637</u>	<u>1,500,000</u>	<u>1,500,000</u>
<b>STATE GOVERNMENT</b>			
ICCB Credit Hour Grants	7,920,670	7,900,000	8,100,000
ICCB Career and Technical Education	658,950	600,000	700,000
Total State Government	<u>8,579,620</u>	<u>8,500,000</u>	<u>8,800,000</u>
<b>FEDERAL GOVERNMENT, OTHER</b>	<u>103,760</u>	<u>60,000</u>	<u>60,000</u>
<b>STUDENT TUITION AND FEES</b>			
Tuition	32,684,277	32,425,000	32,425,000
Fees	416,962	398,000	398,000
Total Tuition and Fees	<u>33,101,239</u>	<u>32,823,000</u>	<u>32,823,000</u>
<b>INTEREST</b>	<u>977,993</u>	<u>400,000</u>	<u>150,000</u>
<b>MISCELLANEOUS</b>			
Administrative fee	-	74,400	69,730
Other revenue	716,904	350,000	350,000
Total Other Sources	<u>716,904</u>	<u>424,400</u>	<u>419,730</u>
<b>Total Revenues</b>	<u>80,659,728</u>	<u>79,922,400</u>	<u>81,042,730</u>
Transfers in	<u>34,012</u>	<u>173,120</u>	<u>205,300</u>
<b>Total Revenues and Transfers in</b>	<u>\$ 80,693,741</u>	<u>\$ 80,095,520</u>	<u>\$ 81,248,030</u>

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

**EDUCATION FUND EXPENDITURES  
Year Ended June 30, 2022**

	<u>FY 2020 Actual</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>
<b>EXPENDITURES</b>			
By Program:			
<b>Instruction</b>			
Salaries	\$ 35,404,005	\$ 37,119,736	\$ 38,201,528
Employee benefits	5,994,397	6,369,453	6,407,223
Contractual services	209,268	332,103	333,797
Material and supplies	199,107	350,004	354,723
Conferences and meetings	189,961	317,792	323,182
Fixed charges	47,106	49,600	50,650
Capital outlay	4,019	-	-
Other	<u>1,378,506</u>	<u>1,626,560</u>	<u>1,626,560</u>
Total Instruction	<u>43,426,368</u>	<u>46,165,248</u>	<u>47,297,663</u>
<b>Academic Support</b>			
Salaries	2,767,387	3,306,464	3,309,992
Employee benefits	635,990	790,589	806,122
Contractual services	19,727	21,281	10,445
Material and supplies	205,451	234,092	244,928
Conferences and meetings	<u>3,836</u>	<u>11,484</u>	<u>11,484</u>
Total Academic Support	<u>3,632,391</u>	<u>4,363,910</u>	<u>4,382,971</u>
<b>Student Services</b>			
Salaries	5,294,669	6,268,734	6,310,164
Employee benefits	1,602,129	1,857,008	1,850,794
Contractual services	32,688	97,227	97,227
Material and supplies	95,531	179,390	181,440
Conferences and meetings	57,761	112,610	110,560
Other	<u>278,502</u>	<u>312,360</u>	<u>395,360</u>
Total Student Services	<u>7,361,281</u>	<u>8,827,329</u>	<u>8,945,545</u>
<b>Public Service</b>			
Other	<u>97,304</u>	<u>80,000</u>	<u>80,000</u>

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

**EDUCATION FUND EXPENDITURES  
Year Ended June 30, 2022**

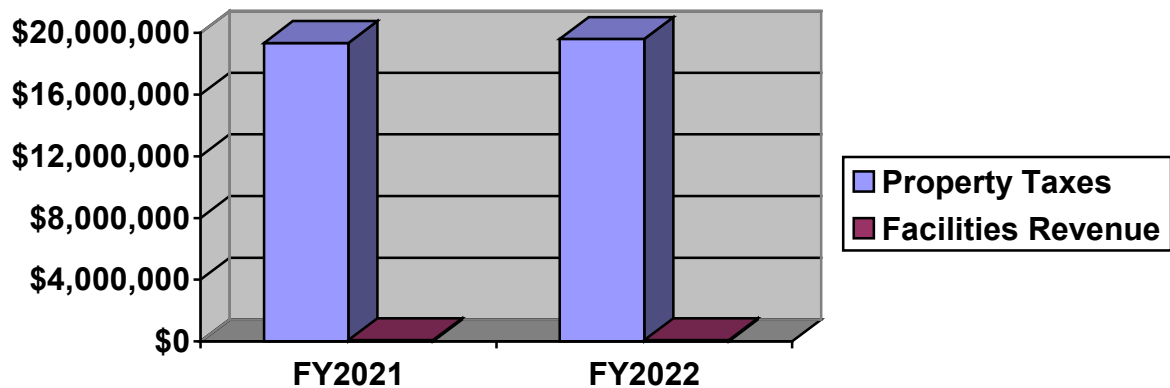
	<u>FY 2020 Actual</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>
<b>General Administration</b>			
Salaries	3,797,062	4,426,726	4,449,920
Employee benefits	1,115,077	1,333,125	1,305,293
Contractual services	211,508	369,595	371,095
Material and supplies	888,188	938,114	940,914
Conferences and meetings	84,691	162,260	158,910
Fixed charges	234,930	248,395	248,395
Capital outlay	32,583	100,000	100,000
Other	<u>59,677</u>	<u>71,100</u>	<u>70,150</u>
Total General Administration	<u>6,423,716</u>	<u>7,649,315</u>	<u>7,644,677</u>
<b>Institutional Support</b>			
Salaries	3,041,606	3,482,428	3,451,757
Employee benefits	1,682,384	1,886,837	1,871,504
Contractual services	844,414	940,867	966,017
Material and supplies	1,166,304	1,407,766	1,484,142
Conferences and meetings	92,467	203,860	202,710
Fixed charges	23,397	41,560	40,044
Utilities	-	3,000	3,000
Other	<u>4,774,533</u>	<u>4,211,500</u>	<u>4,211,500</u>
Total Institutional Support	<u>11,625,105</u>	<u>12,177,818</u>	<u>12,230,674</u>
<b>Total Expenditures</b>	<u>72,566,165</u>	<u>79,263,620</u>	<u>80,581,530</u>
Transfers out	<u>7,500,459</u>	<u>831,900</u>	<u>666,500</u>
<b>Total Expenditures and Transfers Out</b>	<u><u>\$ 80,066,624</u></u>	<u><u>\$ 80,095,520</u></u>	<u><u>\$ 81,248,030</u></u>

## OPERATIONS AND MAINTENANCE FUND

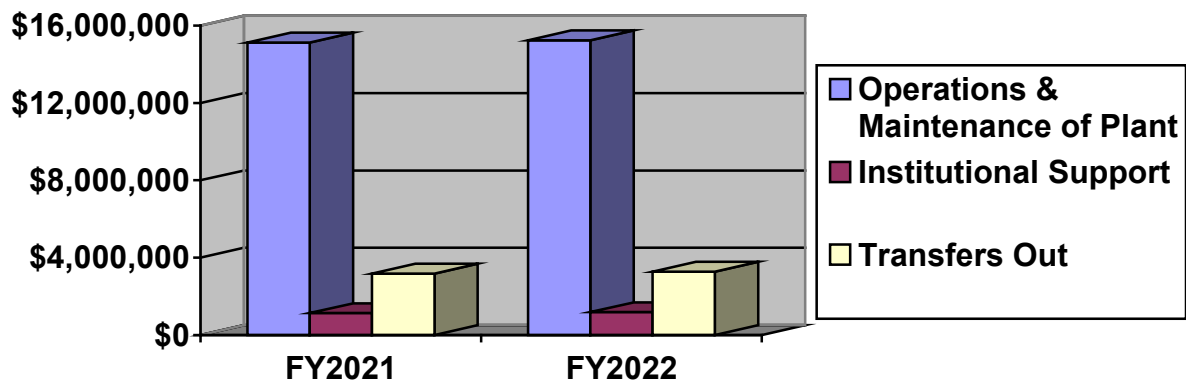
The Operations and Maintenance Fund is established by Section 3-1 and Section 3-20.3 of the *Illinois Public Community College Act*. It used to account for expenditures for the improvement, maintenance, repair or benefit of buildings and property, including the cost of interior decorating, and the installation, 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 1.3% from FY21 to FY22.

**Operations and Maintenance Revenue**



**Operations and Maintenance Expenditures**



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

OPERATIONS & MAINTENANCE FUND REVENUE  
Year Ended June 30, 2022

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	<u>FY 2020 Actual</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>
<b>REVENUES</b>			
<b>Local Government</b>			
Property taxes	\$ 19,220,165	\$ 19,350,000	\$ 19,610,000
<b>SALES AND SERVICE FEES</b>			
Facilities Revenue	99,533	85,000	85,000
Other	<u>28</u>	<u>-</u>	<u>-</u>
Total Sales and Service Fees	<u>99,560</u>	<u>85,000</u>	<u>85,000</u>
<b>MISCELLANEOUS</b>	<u>547</u>	<u>-</u>	<u>-</u>
<b>Total Revenues</b>	<u>\$ 19,320,272</u>	<u>\$ 19,435,000</u>	<u>\$ 19,695,000</u>

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

**OPERATIONS & MAINTENANCE FUND EXPENDITURES**  
Year Ended June 30, 2022

	<u>FY 2020 Actual</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>
<b>EXPENDITURES</b>			
By Program:			
<b>Operation and Maintenance Plant</b>			
Salaries	\$ 7,601,675	\$ 8,190,938	\$ 8,270,489
Employee benefits	2,196,843	2,385,849	2,418,090
Contractual services	627,555	794,641	794,641
Material and supplies	917,574	1,012,242	1,012,242
Conferences and meetings	36,579	67,545	67,545
Fixed charges	2,447	3,945	3,945
Utilities	1,793,696	2,624,553	2,624,553
Capital outlay	<u>65,056</u>	<u>48,000</u>	<u>51,000</u>
Total Operation and Maintenance Plant	<u>13,241,425</u>	<u>15,127,713</u>	<u>15,242,505</u>
<b>Institutional Support</b>			
Salaries	165,711	193,022	200,253
Employee benefits	22,807	23,533	23,569
Contractual services	2,066	1,632	2,646
Material and supplies	2,878	6,342	6,042
Conferences and meetings	253	5,687	4,973
Fixed charges	(1,784)	21,855	15,550
Utilities	407,854	471,216	468,462
Capital outlay	16,455	200,000	247,000
Other	<u>7,421</u>	<u>209,000</u>	<u>209,000</u>
Total Institutional Support	<u>623,660</u>	<u>1,132,287</u>	<u>1,177,495</u>
<b>Total Expenditures</b>	<u>13,865,085</u>	<u>16,260,000</u>	<u>16,420,000</u>
Transfers out	<u>5,275,000</u>	<u>3,175,000</u>	<u>3,275,000</u>
<b>Total Expenditures and Transfers Out</b>	<u><u>\$ 19,140,085</u></u>	<u><u>\$ 19,435,000</u></u>	<u><u>\$ 19,695,000</u></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, 2022

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
<b>REVENUES</b>			
<b>STATE GOVERNMENT</b>			
Career and Technical Education	\$ -	\$ -	\$ -
Adult Education - State Basic	693,508	816,440	816,440
Adult Education - Public Assistance	-	-	-
Adult Education - Performance	258,989	393,530	393,400
On-behalf payment - SURS	44,974,048	20,000,000	25,000,000
Illinois Student Assistance Commission	2,266,683	-	-
Other sources	585,601	241,974	192,860
Total State Government	<u>48,778,829</u>	<u>21,451,944</u>	<u>26,402,700</u>
<b>FEDERAL GOVERNMENT</b>			
Dept. of Education	15,385,512	27,539,061	27,760,155
Dept. of Health and Human Services	-	-	-
Dept. of Labor	1,813,750	2,070,717	2,274,767
Small Business Administration	-	80,000	-
National Science Foundation	115,615	138,881	139,231
Other	561,863	-	-
Total Federal Government	<u>17,876,740</u>	<u>29,828,659</u>	<u>30,174,153</u>
<b>MISCELLANEOUS</b>	<u>436,822</u>	<u>216,090</u>	<u>207,665</u>
<b>Total Revenues</b>	<u>67,092,391</u>	<u>51,496,693</u>	<u>56,784,518</u>
Transfers in	<u>506,350</u>	<u>518,650</u>	<u>498,600</u>
<b>Total Revenues and Transfers In</b>	<u>\$ 67,598,741</u>	<u>\$ 52,015,343</u>	<u>\$ 57,283,118</u>

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

### RESTRICTED PURPOSE FUND EXPENDITURES Year Ended June 30, 2022

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
<b>EXPENDITURES</b>			
By Program:			
<b>Instruction</b>			
Salaries	\$ 1,861,164	\$ 1,696,322	\$ 1,765,654
Employee benefits	416,348	321,989	385,916
Contractual services	309,049	36,200	16,100
Material and supplies	476,061	224,246	290,992
Conferences and meetings	74,778	68,398	43,350
Fixed charges	4,800	15,000	10,000
Capital outlay	385,883	-	63,250
Other	202,136	404,941	194,778
Total Instruction	<u>3,730,220</u>	<u>2,767,096</u>	<u>2,770,040</u>
<b>Academic Support</b>			
Salaries	-	-	63,000
Employee benefits	-	-	28,000
Total Student Services	<u>-</u>	<u>-</u>	<u>91,000</u>
<b>Student Services</b>			
Salaries	188,295	436,722	459,056
Employee benefits	-	127,618	140,302
Contractual services	69,104	73,325	86,000
Material and supplies	45	2,502	4,783
Conferences and meetings	-	4,000	5,660
Other	15,395,254	25,312,805	25,311,241
Total Student Services	<u>15,652,697</u>	<u>25,956,972</u>	<u>26,007,042</u>
<b>Public Service</b>			
Salaries	946,347	1,055,894	1,106,266
Employee benefits	393,299	402,027	457,805
Contractual services	24,590	30,000	20,000
Material and supplies	172,586	227,666	241,674
Conferences and meetings	33,025	52,165	27,315
Other	968,323	729,014	795,942
Total Public Service	<u>2,538,170</u>	<u>2,496,766</u>	<u>2,649,002</u>

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

RESTRICTED PURPOSE FUND EXPENDITURES  
Year Ended June 30, 2022

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
<b>Organized Research</b>			
Salaries	8,089	-	-
Employee benefits	302	-	-
Total Organized Research	8,390	-	-
<b>Independent Operations</b>			
Salaries	31,994	23,999	26,358
Employee benefits	4,020	3,396	3,629
Contractual Services	-	57,600	57,600
Material and supplies	2,133	2,774	182
Conferences and meetings	3,765	2,000	2,000
Total Independent Operations	41,912	89,769	89,769
<b>General Administration</b>			
Contractual services	7,223	20,000	20,000
Capital outlay	-	-	-
Total General Administration	7,223	20,000	20,000
<b>Institutional Support</b>			
Salaries	459,650	476,502	451,111
Employee benefits	150,523	142,755	139,671
Contractual services	26,677	26,677	29,177
Material and supplies	20,868	28,258	28,258
Conferences and meetings	9,165	9,018	6,518
Utilities	-	1,530	1,530
Other	44,974,048	20,000,000	25,000,000
Total Institutional Support	45,640,931	20,684,740	25,656,265
<b>Total Expenditures</b>	67,619,543	52,015,343	57,283,118
Transfers out	-	-	-
<b>Total Expenditures and Transfers Out</b>	\$ 67,619,543	\$ 52,015,343	\$ 57,283,118

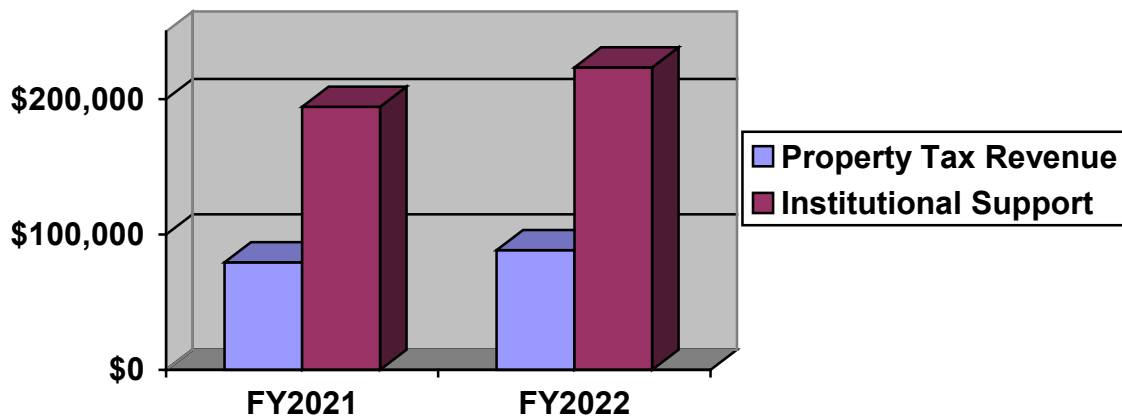
## AUDIT FUND

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, 2022

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	<u>FY 2020 Actual</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>
<b>REVENUES</b>			
<b>Local Government</b>			
Property taxes	<u>\$         84,569</u>	<u>\$         79,500</u>	<u>\$         88,500</u>
 <b>EXPENDITURES</b>			
<b>Institutional Support</b>			
Contractual services	<u>\$         60,895</u>	<u>\$         79,500</u>	<u>\$         88,500</u>
Other	<u>                  -</u>	<u>         115,000</u>	<u>         135,000</u>
 Total Institutional Support	<u>\$         60,895</u>	<u>\$         194,500</u>	<u>\$         223,500</u>

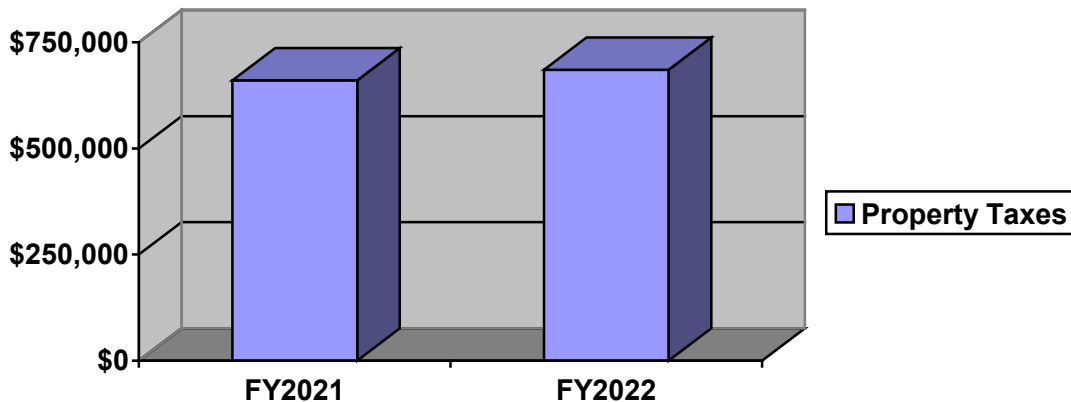
## LIABILITY, PROTECTION AND SETTLEMENT FUND

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.

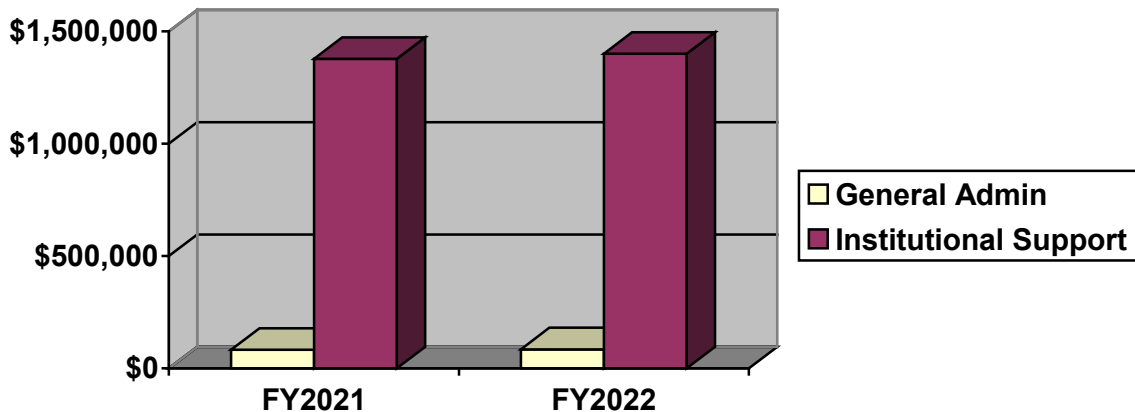
### Change in Fund Balance

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, 2022

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
<b>REVENUES</b>			
<b>Local Government</b>			
Property taxes	\$ 579,369	\$ 660,000	\$ 685,000
<b>Total Revenues</b>	<u>\$ 579,369</u>	<u>\$ 660,000</u>	<u>\$ 685,000</u>
<b>EXPENDITURES</b>			
<b>General Administration</b>			
Salaries	\$ 70,244	\$ 68,979	\$ 70,618
Employee benefits	<u>13,974</u>	<u>14,021</u>	<u>14,382</u>
Total General Administration	<u>84,218</u>	<u>83,000</u>	<u>85,000</u>
<b>Institutional Support</b>			
Employee benefits	44,404	50,000	50,000
Contractual services	1,235	25,000	25,000
Fixed charges	455,811	502,000	550,000
Other	<u>-</u>	<u>800,000</u>	<u>775,000</u>
Total Institutional Support	<u>501,450</u>	<u>1,377,000</u>	<u>1,400,000</u>
<b>Total Expenditures</b>	<u>\$ 585,668</u>	<u>\$ 1,460,000</u>	<u>\$ 1,485,000</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, Series 2012, used to gain additional overall savings.
- General Obligation Refunding Bond, Series 2013A, used to gain additional overall savings for the college.
- General Obligation Bond (Alternative Revenue Source), Series 2013B, used for the support of a new multipurpose facility and for improvements to the Romeoville campus.
- General Obligation Refunding Bond, Series 2018, used to gain additional overall savings.
- General Obligation Refunding Bonds, Series 2019, 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, 2022

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
<b>REVENUES</b>			
<b>Local Government</b>			
Property taxes	\$ 7,507,347	\$ 7,531,750	\$ 7,488,000
<b>FEDERAL GOVERNMENT</b>			
Treasury Department	743,418	-	-
<b>INTEREST</b>	85,446	-	-
<b>Total Revenues</b>	8,336,211	7,531,750	7,488,000
Proceeds from alternate revenue bonds	66,185,047		-
Transfers in	6,637,988	6,668,188	6,833,538
<b>Total Revenues and Other Sources</b>	<u>\$ 81,159,246</u>	<u>\$ 14,199,938</u>	<u>\$ 14,321,538</u>
<b>EXPENDITURES</b>			
<b>Operation and Maintenance Plant</b>			
Fixed charges	\$ 80,273,526	\$ 14,021,813	\$ 14,230,913
Other	247,272	3,500	3,500
<b>Total Operation and Maintenance Plant</b>	80,520,798	14,025,313	14,234,413
<b>Total Expenditures</b>	<u>\$ 80,520,798</u>	<u>\$ 14,025,313</u>	<u>\$ 14,234,413</u>

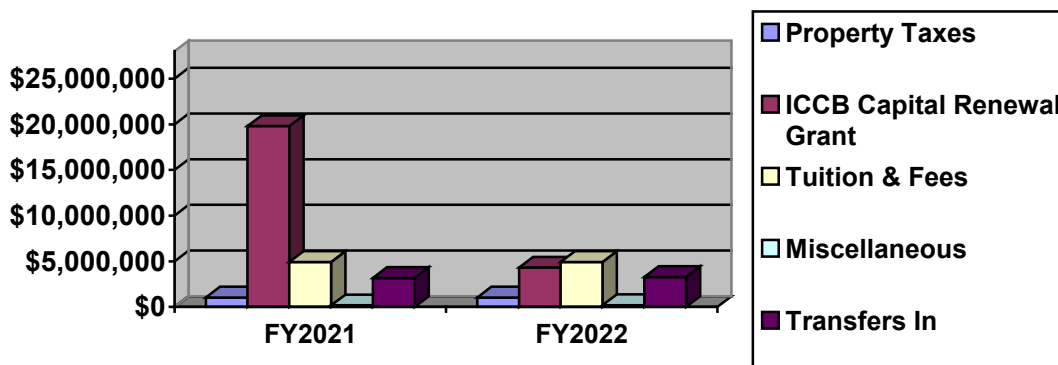
## **OPERATIONS AND MAINTENANCE FUND (RESTRICTED)**

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.

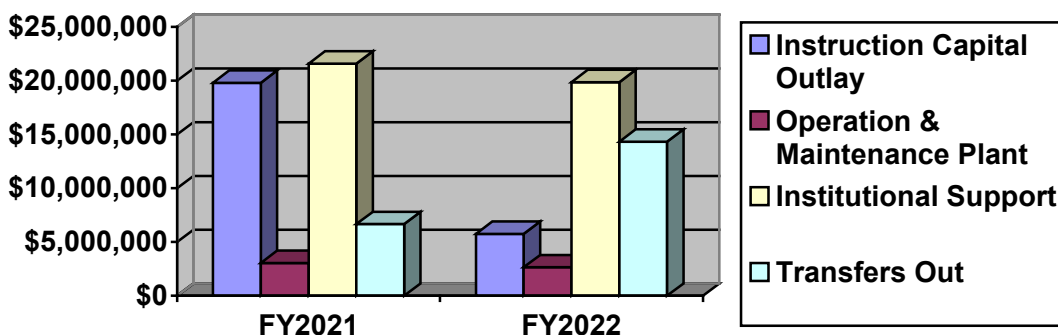
### **Change in Fund Balance**

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, 2022

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	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
<b>REVENUES</b>			
<b>Local Government</b>			
Property taxes	\$ 1,057,450	\$ 1,040,000	\$ 1,040,000
<b>STUDENT TUITION AND FEES</b>			
Fees	4,900,441	4,914,000	4,914,000
<b>STATE GOVERNMENT</b>			
ICCB Capital Renewal grant	<u>378,811</u>	<u>19,800,000</u>	<u>4,312,500</u>
Total State Government	<u>378,811</u>	<u>19,800,000</u>	<u>4,312,500</u>
<b>INTEREST</b>	12,854	-	-
<b>MISCELLANEOUS</b>	<u>338,529</u>	<u>175,000</u>	<u>200,000</u>
<b>Total Revenues</b>	<u>6,688,085</u>	<u>25,929,000</u>	<u>10,466,500</u>
Transfers in	<u>11,775,000</u>	<u>3,175,000</u>	<u>3,275,000</u>
<b>Total Revenues and Other Sources</b>	<u>\$ 18,463,085</u>	<u>\$ 29,104,000</u>	<u>\$ 13,741,500</u>

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

OPERATIONS & MAINTENANCE (RESTRICTED) FUND EXPENDITURES  
Year Ended June 30, 2022

	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
<b>EXPENDITURES</b>			
By Program:			
<b>Instruction</b>			
Capital outlay	\$ 378,811	\$ 19,800,000	\$ 5,750,000
Total Instruction	378,811	19,800,000	5,750,000
<b>Operation and Maintenance Plant</b>			
Contractual services	1,885,090	3,041,000	2,651,000
Total Operation and Maintenance Plant	1,885,090	3,041,000	2,651,000
<b>Institutional Support</b>			
Contractual services	445,313	1,310,000	1,770,000
Material and supplies	-	102,812	86,962
Capital outlay	1,060,909	20,182,000	18,000,000
Total Institutional Support	1,506,221	21,594,812	19,856,962
<b>Total Expenditures</b>	3,770,122	44,435,812	28,257,962
Transfers out	6,637,988	6,668,188	14,333,538
<b>Total Expenditures and Transfers Out</b>	\$ 10,408,110	\$ 51,104,000	\$ 42,591,500

## 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.

For FY22, Joliet Junior College will cease operating an early childhood center under its name.

	<b>Food Service</b>	<b>Bookstore</b>	<b>Automotive</b>	<b>Landlab</b>
Revenue:				
Sales	\$ 1,265,000	\$ 4,482,557	\$ 377,000	\$ 175,000
Fees		-	-	-
Misc.	12,000	-	-	-
Transfer in	-	-	-	135,000
				65,500
Total	<u>\$ 1,277,000</u>	<u>\$ 4,482,557</u>	<u>\$ 377,000</u>	<u>\$ 375,500</u>
Expenditures	\$ 1,277,000	\$ 4,076,757	\$ 377,000	\$ 375,500
Transfer out	-	405,800	-	-
Total	<u>\$ 1,277,000</u>	<u>\$ 4,482,557</u>	<u>\$ 377,000</u>	<u>\$ 375,500</u>

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

**AUXILIARY FUND REVENUE  
Year Ended June 30, 2022**

	<u>FY 2020 Actual</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>
<b>REVENUES</b>			
<b>STUDENT TUITION AND FEES</b>			
Fees	<u>\$ 7,124,113</u>	<u>\$ 7,527,918</u>	<u>\$ 7,332,695</u>
<b>SALES AND SERVICE FEES</b>			
Food Service	916,721	1,289,300	1,265,000
Culinary Restaurants	135,424	160,785	159,816
Bookstore	3,929,220	6,275,850	4,482,557
Childcare	26,277	89,200	-
Automotive	178,963	375,960	377,000
Landlab	13,304	117,000	117,000
Facilities revenue	238,834	270,863	275,946
Other	<u>19,614</u>	<u>29,500</u>	<u>26,517</u>
Total Sales and Service Fees	<u>5,458,356</u>	<u>8,608,458</u>	<u>6,703,836</u>
<b>MISCELLANEOUS</b>	<u>153,012</u>	<u>124,800</u>	<u>129,200</u>
<b>Total Revenues</b>	<u>12,735,481</u>	<u>16,261,176</u>	<u>14,165,731</u>
Transfers in	<u>880,053</u>	<u>625,210</u>	<u>7,868,400</u>
<b>Total Revenues and Transfers In</b>	<u><u>\$ 13,615,534</u></u>	<u><u>\$ 16,886,386</u></u>	<u><u>\$ 22,034,131</u></u>

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

**AUXILIARY FUND EXPENDITURES  
Year Ended June 30, 2022**

	<u>FY 2020 Actual</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>
<b>EXPENDITURES</b>			
By Program:			
<b>Instruction</b>			
Salaries	\$ 963,127	\$ 870,698	\$ 869,938
Employee benefits	166,722	159,295	170,573
Contractual services	634,159	658,678	651,039
Material and supplies	1,281,791	1,529,071	1,353,247
Conferences and meetings	23,128	49,772	38,761
Capital outlay	465,300	-	-
Other	<u>26,604</u>	<u>58,699</u>	<u>55,480</u>
Total Instruction	<u>3,560,831</u>	<u>3,326,213</u>	<u>3,139,038</u>
<b>Academic Support</b>			
Salaries	97,430	168,861	163,861
Employee benefits	27,455	27,624	27,630
Contractual services	379,351	495,848	495,848
Material and supplies	47,941	74,398	86,392
Conferences and meetings	2,921	53,569	36,569
Capital outlay	<u>64,859</u>	<u>-</u>	<u>-</u>
Total Academic Support	<u>619,957</u>	<u>820,300</u>	<u>810,300</u>
<b>Student Services</b>			
Contractual services	11,520	47,500	47,500
Material and supplies	9,956	13,325	13,325
Conferences and meetings	5,993	6,275	6,275
Other	<u>1,849</u>	<u>3,500</u>	<u>3,500</u>
Total Student Services	<u>29,318</u>	<u>70,600</u>	<u>70,600</u>



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

### AUXILIARY FUND EXPENDITURES Year Ended June 30, 2022

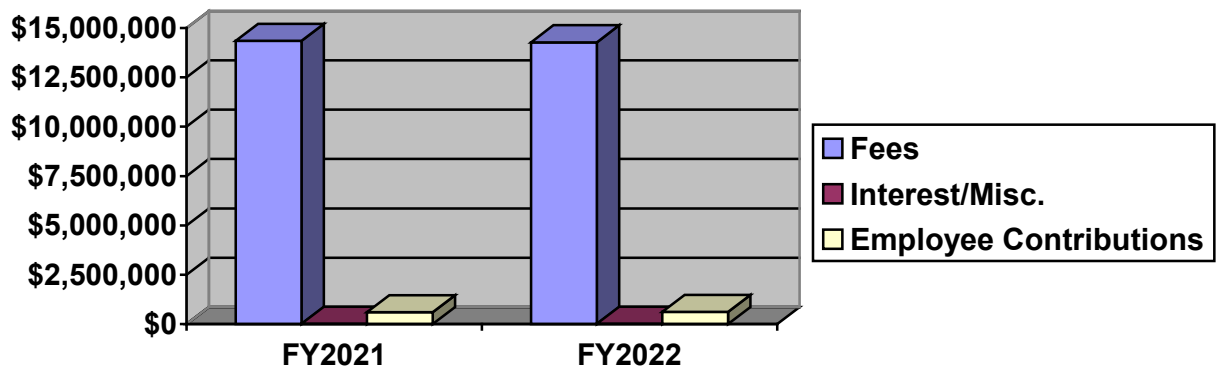
	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
<b>Public Service</b>			
Salaries	36,270	46,918	47,392
Employee benefits	11,875	13,715	13,721
Contractual services	27,600	28,435	28,435
Material and supplies	106,292	158,932	158,452
Conferences and meetings	2,369	-	-
Capital outlay	-	20,000	20,000
Other	-	4,000	4,000
Total Public Service	<u>184,406</u>	<u>272,000</u>	<u>272,000</u>
<b>Independent Operation</b>			
Salaries	1,883,647	2,175,493	1,949,247
Employee benefits	431,205	486,385	378,784
Contractual services	190,754	225,974	241,273
Material and supplies	3,794,482	6,209,666	4,455,556
Conferences and meetings	116,722	183,101	180,959
Fixed charges	52,097	52,490	52,490
Utilities	-	510	510
Other	139,417	195,574	194,574
Total Independent Operation	<u>6,608,322</u>	<u>9,529,193</u>	<u>7,453,393</u>
<b>Institutional Support</b>			
Salaries	18,332	-	-
Employee benefits	9,118	-	-
Contractual services	755,032	995,409	8,505,409
Material and supplies	1,288,062	877,057	877,057
Conferences and meetings	-	4,080	4,080
Utilities	59,607	78,904	73,620
Capital outlay	399,900	397,550	402,834
Other	13,902	30,000	20,000
Total Institutional Support	<u>2,543,954</u>	<u>2,383,000</u>	<u>9,883,000</u>
<b>Total Expenditures</b>	<u>13,546,788</u>	<u>16,401,306</u>	<u>21,628,331</u>
Transfers out	<u>419,957</u>	<u>485,080</u>	<u>405,800</u>
<b>Total Expenditures and Transfers Out</b>	<u>\$ 13,966,745</u>	<u>\$ 16,886,386</u>	<u>\$ 22,034,131</u>

## SELF-INSURANCE FUND

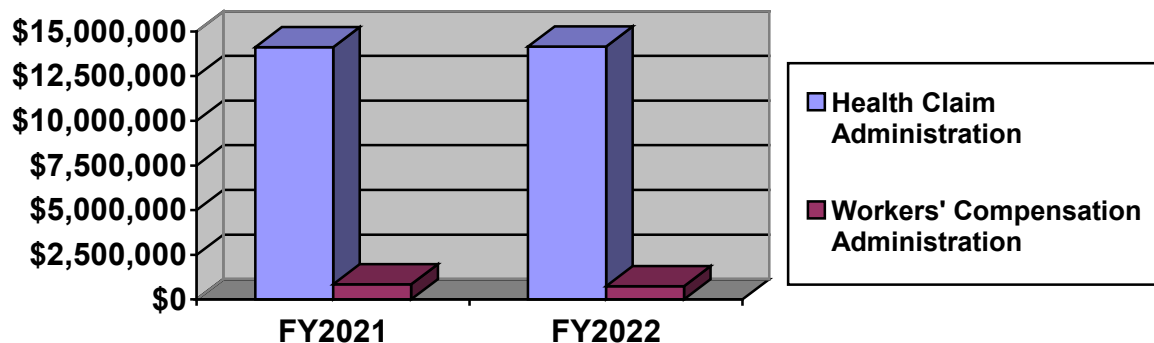
The college is self-insured for medical, vision, dental insurance, and workers' compensation claims for its employees. Funding is provided by a charge to individual department budgets, an employee contribution thru payroll, and interest earned on reserves. These charges represent the source of revenue 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, 2022**

	<u>FY 2020 Actual</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>
<b>REVENUES</b>			
<b>SALES AND SERVICE FEES</b>			
Fees	\$ 13,258,668	\$ 14,350,000	\$ 14,280,000
<b>INTEREST</b>	31,374	15,000	10,000
<b>MISCELLANEOUS</b>			
Employee Contributions	571,208	535,000	540,000
Other revenue	<u>84,235</u>	<u>65,000</u>	<u>70,000</u>
Total Other Sources	<u>655,443</u>	<u>600,000</u>	<u>610,000</u>
 <b>Total Revenues</b>	 <u><u>\$ 13,945,484</u></u>	 <u><u>\$ 14,965,000</u></u>	 <u><u>\$ 14,900,000</u></u>
 <b>EXPENDITURES</b>			
By Program:			
<b>Health Claims Administration</b>			
Employee benefits	\$ 10,188,263	\$ 13,563,000	\$ 13,604,000
Contractual services	458,916	550,000	550,000
Material and supplies	<u>-</u>	<u>2,000</u>	<u>2,000</u>
Total Health Claims Administration	<u>10,647,179</u>	<u>14,115,000</u>	<u>14,156,000</u>
 <b>Workers Compensation Administration</b>			
Employee benefits	<u>(10,766)</u>	<u>850,000</u>	<u>744,000</u>
 <b>Total Expenditures</b>	 <u><u>\$ 10,636,412</u></u>	 <u><u>\$ 14,965,000</u></u>	 <u><u>\$ 14,900,000</u></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, 2022

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	<u>FY 2020 Actual</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>
<b>REVENUES</b>			
Interest	<u>\$ 124,400</u>	<u>\$ 75,000</u>	<u>\$ 50,000</u>
 <b>EXPENDITURES</b>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

# GRANTS

## 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.

### COVID 19 Impact

Like other institutions of higher education, in 2021 grants at JJC were impacted by the continued and relentless onslaught of the Coronavirus. Grant-funded programs continued to adapt processes with limited disruption to scheduled deliverables. JJC grant managers executed detailed strategies to work remotely so that grant-funded activities could continue. Moving forward, the depth of disruption to future grants and grant funded programs is still unknown, but systems are in place in Grant Operations to facilitate continued compliance to grant requirements.

### COVID Education Stabilization Fund

JJC received federal appropriations from the U.S. Department of Education, under the Coronavirus Aid, Relief, and Economic Security Act (CARES HEERF I) and HEERF II which was authorized by the Coronavirus Response and Relief Supplemental Appropriations Act, (CRRSAA). These funds were made available to higher education institutions to ensure that learning continued for students during the COVID-19 pandemic. In addition to CARES HEERF I funding, JJC also received funding from CARES for the Governor's Emergency Education Relief Fund (GEERF). GEERF was awarded to the States which in turn awarded grants to colleges and universities. All of this critical emergency education relief funding provided direct financial assistance to students and institutional aid to cover costs associated with significant changes to the delivery of instruction due to the coronavirus and to defray expenses associated with coronavirus.

### Diverse Funding

Under the oversight of JJC's Institutional Advancement office, the Grants Operations team is the College's authorized organizational representative for the submission of grant proposals to federal government agencies such as the: U.S. Departments of Education; Labor; Transportation; and the National Science Foundation. In addition to federal awards JJC receives grant funding from State agencies including: Illinois Community College Board (ICCB); Illinois Secretary of State; and the Illinois State Board of Education. Grant funding also comprises awards from corporate foundations. Of note in FY21, JJC was awarded a \$1,194,438 \$500,000 ICCB Workforce Equity grant for the creation, support, or expansion of short-term workforce training opportunities in high-need communities with identified workforce gaps. This was a \$694,438 increase over the previous Workforce Equity award. Also noteworthy was a new \$157,488 grant from the Illinois Board of Higher Education for Early Childhood Credential Completion Cohort. This grant was to

develop and implement innovative, personalized, responsive programs of study and supports for cohorts of early childhood educators to attain degrees and credentials.

In FY21, 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. JJC's career and technical education benefitted from over \$600,000 from the Carl D. Perkins grant which is allocated through ICCB. Perkins funding benefitted 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 Investment Act (WIA) and Workforce Innovation & Opportunity Act (WIOA) funding. Since 1997, JJC has been the primary training provider for Will and Grundy Counties under WIA/WIOA. FY22 will be off to a productive start with over \$400,000 from the Grundy, Livingston, Kankakee Workforce Board and approximately \$2,000,000 from the Will County Work Force Investment Board.

### **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 provide advice and interpretation of grant legislation, regulations, and guidelines, with adherence to the Uniform Guidance and Federal Acquisition Regulations. To facilitate post-award compliance, Grants Operations schedules quarterly desk audits of grants in order to ensure that grant requirements are met.

### **Anticipated FY22 Funding**

In FY22, JJC expects to receive total restricted grants of \$. That amount is broken down as follows: \$30,174,153 in federal government grants including financial aid, \$26,402,700 in state grants including Joliet Junior College's on behalf payment from SURS, the State University Retirement System, and \$207,665 in grants from other sources. Both state and federal grants are receiving level funding, or only slight increases for FY22.



**JOLIET JUNIOR COLLEGE**  
**FY22**  
**GRANT PROJECTION - Government, Foundation, Corporate**  
**JULY 1, 2021 - JUNE 30, 2022**

Granting Agency - Government	Title	JJC Department	Grant Manager	Funding Entity	Amount	Start Date	End Date	Description
<b>COMPETITIVE GRANTS</b>								
American Assoc. Community Colleges	Expanding Apprenticeships <b>Year 3 of 3</b>	Workforce Development	Dean, Applied Arts, Workforce Education	Federal	\$48,636	7/1/2019	2/28/2022	Apprenticeship Program Total award \$140,000
Illinois Community College Board	Early School Leavers	Workforce Education	Director, Workforce Education	State	\$60,000	7/1/2021	6/30/2022	Provides GED preparation and job training for clients who leave high school before graduation
Illinois Board Higher Education	Early Childhood Credential Cohort (EC4)	Arts & Sciences	Coordinator, Child Development Program	State	\$138,633	7/1/2021	6/30/2022	Support for candidates seeking additional credentials
Illinois Board Higher Education	IL Cooperative WorkStudy Program	Career Services	Director, Career Services	State	\$36,000	7/1/2021	6/30/2022	Workstudy jobs for students
Illinois Dept Commerce	Small Business Development Center	Corporate & Community Services	Dean, Applied Arts, Workforce Education	Federal	\$80,000	1/1/2021	12/31/2021	Small business development assistance
Illinois Secretary of State	Adult Literacy Grant	Workforce Education	Director, Workforce Education	State	\$66,083	7/1/2021	6/30/2022	Provides literacy services for adult learners
Illinois Secretary of State	Penny Severns Family Literacy Grant	Workforce Education	Director, Workforce Education	State	\$30,777	7/1/2021	6/30/2022	Family literacy services
U.S. Department of Education	TRiO Student Support Services: <b>Year 2 of 5</b>	Student Support Services	Director, TRiO Programs	Federal	\$450,402	9/1/2020	8/31/2025	Serves first generation/low income/disabled students - Total award \$1,914,507
U.S. Department of Education	TRiO Educational Talent Search <b>Year 1 of 5</b>	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
U.S. Department of Education	CCAMPIS <b>Year 4 of 4</b>	Early Childhood Center	Manager, Early Childhood Center	Federal	\$89,769	10/1/2018	9/30/2022	Provides support to parents for child care - Total award \$359,076
National Science Foundation	NSF S-Stem <b>Year 5 of 5</b>	Arts & Sciences	Dean, Arts & Sciences	Federal	\$139,231	2/1/2018	1/31/2023	Scholarships for STEM students - Total award \$649,901
<b>COMPETITIVE GRANTS, GOVERNMENT</b>					<b>\$1,416,906</b>			
<b>Illinois AGENCY ALLOCATED GRANTS</b>								
Illinois Community College Board	Adult Education	Workforce Education	Director, Workforce Education	Federal/State	\$1,846,620	7/1/2021	6/30/2022	Supports Adult Education instructional and support programs: Federal Basic \$591,780 E/L Civics \$45,000 State Basic \$816,440 State Performance \$393,400
Illinois Community College Board	Carl D. Perkins Career and Technical Education	Career/Technical Education	Dean of Career & Technical Education	Federal	\$694,189	7/1/2021	6/30/2022	Supports career and technical education
Grundy, Livingston, Kankakee Workforce Board	WIA Youth Programs	Workforce Education	Director, Workforce Education	Federal	\$199,147	7/1/2021	6/30/2022	Provides training and support services to eligible youth
Grundy, Livingston, Kankakee Workforce Board	Adult and Dislocated Workers Work Readiness Programs (Career Certified)	Workforce Education	Director, Workforce Education	Federal	\$316,352	7/1/2021	6/30/2022	Provides job readiness training
Will County Workforce Investment Board	Adult and Dislocated Workers Programs	Workforce Education	Director, Workforce Education	Federal	\$242,800	7/1/2021	6/30/2022	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 Education	Director, Workforce Education	Federal	\$1,467,832	7/1/2021	6/30/2022	Provides assistance to targeted youth in employment & academic success & occupational skill training program for low-income youth
<b>ILLINOIS AGENCY ALLOCATED GRANTS</b>					<b>\$4,766,940</b>			
<b>FY22 Total All Grants: as of May 20, 2021</b>					<b>\$6,183,846</b>			

# **CAPITAL/FACILITIES MASTER PLAN**

## EXECUTIVE SUMMARY

Joliet Junior College's (JJC) Capital Improvement Plan (CIP) for FY22 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 \$2.5 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. A list of annual capital improvement project requests are also included, which total an additional \$406,200

The scope of the Resource Allocation Management Plan (RAMP) is listed within this document. In 2017 the state appropriated \$10 million for the City Center build-out, but the remaining \$16.1 million has not been received.

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 is 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) 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 on space and functions of other departments or services is 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, Weitendorf Center and City Center Campus, 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.

The ICCB requires the Master Plan to be updated every five years. The 2019-2023 Master Plan was completed in FY18.

## **2019 - 2023 MASTER PLAN**

Three projects have been identified to be funded in FY22 from the master plan. The Bridge Connecting J and T-buildings is funded through completion of construction documents and will be on hold until funding is made available.

Respiratory Therapy Program – Buildout of the shell space within the existing Health Professions U-building on main campus will be completed this fiscal year. Estimated budget \$1,750,000

City Center Campus Site Work – Complete engineering, bid and construct phase one of a two-phased parking plaza at the City Center location. Estimated Budget \$875,000

Campus Police Facility Renovation – Project will commence in the fall of this fiscal year, anticipated 12 months construction. Demolishing and remodeling approximately 13,850 SF of existing campus police and locker room area located within the G building on main campus. A sally port addition to the G-building will be designed as an alternate bid. Estimated Budget \$5,250,000

Bridge Connecting J & T Buildings – Provide A/E services through construction documents of a new raised, enclosed and tempered bridge connecting the first floor of J-building to the second floor of T-building on main campus. This bridge will be

approximately 16 feet wide x 450 feet long (approx. 7,200 sq. ft.). Project will then be on hold waiting for funding. Estimated Budget \$9,000,000

## **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. In 2013 and 2008, the college borrowed \$45 million and \$70 million respectively, by issuing alternate revenue bonds which will be repaid with an increase to the student capital fees. In 2009, the taxpayers of the Community College District #525 successfully passed an \$89 million referendum.

## **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.

## FY22 Capital Improvement Program

	PHS	RAMP	Restricted O&M	Total All Projects
<b>Exterior Walls System 0371-301-534.000</b>				<b>\$370,000</b>
Preventative maintenance caulking at walls & equipment			\$25,000	\$25,000
Repair leaking storefronts A Building			\$225,000	\$225,000
Replace Windows with broken seals			\$75,000	\$75,000
Misc. EIFS Repairs			\$25,000	\$25,000
Misc. Windows			\$10,000	\$10,000
Misc. Doors			\$10,000	\$10,000
<b>Conveying Systems 0371-302-534.000</b>				<b>\$773,000</b>
CDB - Replace Elevators			\$765,000	\$765,000
Misc. Equipment Replacement			\$8,000	\$8,000
<b>Heating Systems 0371-303-534.000</b>				<b>\$20,000</b>
Misc. Heating Equipment Replacement			\$20,000	\$20,000
<b>Electrical Systems 0371-304-534.000</b>				<b>\$20,000</b>
Misc. Equip./Elec. Repair			\$20,000	\$20,000
<b>Cooling Systems 0371-305-534.000</b>				<b>\$200,000</b>
Repair chilled water piping insulation & supports D-G roofs			\$150,000	\$150,000
Replace A/C unit Room C2021 and put on BAS			\$20,000	\$20,000
Replace A/C unit at RMB 1007			\$20,000	\$20,000
Misc. cooling system repairs			\$10,000	\$10,000
<b>Roofing System 0371-306-534.000</b>				<b>\$15,000</b>
Misc. roof repairs			\$15,000	\$15,000
<b>Interior Systems 0371-307-534.000</b>				<b>\$538,000</b>
Replacement of Carpet/Tile			\$125,000	\$125,000
Epoxy Floors - Nat Sci			\$100,000	\$100,000
Painting Work			\$50,000	\$50,000

*continued*

	<b>PHS</b>	<b>RAMP</b>	<b>Restricted O&amp;M</b>	<b>Total All Projects</b>
<b>Interior Systems 0371-307-534.000 Continued</b>				
Signage			\$50,000	\$50,000
Ceiling Replacement			\$100,000	\$100,000
ADA Transition Plan			\$50,000	\$50,000
Misc. Renovations (Office moves, etc.)			\$35,000	\$35,000
C1013 Air compressor exhaust			\$8,000	\$8,000
Misc. ACT Replacement			\$20,000	\$20,000
<b>Electrical Lighting 0371-308-534.000</b>				<b>\$70,000</b>
Replace Interior Light Fixtures			\$50,000	\$50,000
Misc. Electrical Lighting			\$20,000	\$20,000
<b>Safety System 0392-320-534.000</b>				<b>\$1,040,000</b>
Cameras	\$ 125,000			\$125,000
Keyless Entry	\$ 215,000			\$215,000
Replace AHUs	\$ 700,000			\$700,000
<b>Plumbing Systems 0371-310-534.000</b>				<b>\$10,000</b>
Misc. Repairs			\$10,000	\$10,000
<b>Site Work 0371-312-534.000</b>				<b>\$410,000</b>
Parking Lot Improvements			\$325,000	\$325,000
Repair erosion of transformer pad near D mall			\$10,000	\$10,000
New sign at Ren Cen site			\$50,000	\$50,000
Misc. Site Work Improvements			\$25,000	\$25,000
<b>Specialty Projects 0371-311-534.000</b>				<b>\$125,000</b>
Asset Calc FCA Update			\$50,000	\$50,000
Misc. A/E projects			\$75,000	\$75,000
	<b>\$1,040,000</b>	<b>\$0</b>	<b>\$2,551,000</b>	<b>\$3,591,000</b>

## 2022 CAPITAL IMPROVEMENT PLAN PROJECT DESCRIPTIONS

### EXTERIOR WALL SYSTEM 0371-301-534.000

**Preventative Maintenance Caulking at Walls & Equipment:** There are many external areas around main campus and extended campuses that have caulking/sealant as a first line of defense against moisture infiltration. Over the years this caulking/sealant deteriorates and requires removal and replacement. This project will be an on-going annual requirement and consists of assessing and maintaining. Estimated Cost: \$25,000

**Repair Leaking Storefronts in A Building:** There are areas around the A building with exterior storefront systems that have been problematic to repair leaking. Efforts have been made with various maintenance and contractor personnel to caulk these areas with little to no success. This project consists of identifying the worst areas, removing the storefront systems in their entirety and adding additional lines of leaking defense, and then reinstalling. Some areas may require new storefront and glazing replacement. Estimated Cost: \$225,000

**Replace Windows with Broken Seals:** Several windows around the existing campus have broken seals and need replacement. This will also include replacing any broken windows that happen through the fiscal year. This is year 2 of a 3-year previous bid. Estimated Cost: \$75,000

**Miscellaneous 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: \$25,000

**Replacement of Miscellaneous 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: \$10,000

**Replacement of Miscellaneous 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

### CONVEYING SYSTEMS 0371-302-534.000

**CDB – Replace Elevators J Bldg.:** The Illinois Capital Development Board (CDB) has approved the replacement of the elevators in J bldg. The current service/maintenance elevator is completely inoperable. The two pedestrian elevators are constantly breaking down creating a situation of only one operable elevator in the J bldg. at any given time. These elevators are original to the college since approximately 1970. Parts have become antiquated and are beyond their useful life. Joliet Junior College is supplementing the funding of this project so that all three elevators may be properly repaired/replaced as necessary. The total project includes A/E fees, CDB admin fees and construction costs.

This is a continued project from 2021 that is now being funded for 2022 Estimated Cost: \$765,000

**Miscellaneous Equipment Replacement:** The College has addressed the elevators that needed 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      0371-303-534.000**

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

#### **ELECTRICAL SYSTEMS      0371-304-534.000**

**Miscellaneous Equipment/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      0371-305-534.000**

**Repair Chilled Water Piping Insulation & Supports D-G Roofs:** The existing chiller piping insulation and supports on the D-G building roofs is failing and requires replacement. New aluminum jacket, insulation and supports will be installed. The scope is inclusive of construction documents. Estimated Cost: \$150,000

**Replace A/C unit Room C2021 and put on BAS:** The air conditioning unit which is currently installed in this ITC server room is not adequately sized to cool the room properly and it has reached its useful life. The scope of this work is to install a new 48,000 BTU (4-ton unit), humidifier, BAS controls and add outside air. Estimated Cost: \$20,000

**Replace A/C unit at RMB1007:** The air conditioning unit currently installed is a 18,000 BTU (1 ½-ton unit). With the addition of a new network rack and related network equipment over two years ago, the existing unit is not adequately sized to cool this room and it has reached its useful life. The scope of this work is to install a new 36,000 BTU (3-ton unit) and add BAS controls. Estimated Cost: \$20,000

**Miscellaneous Cooling System Equipment Repair:** The College continues to address cooling systems, which need 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: \$10,000

#### **ROOFING SYSTEMS      0371-306-534.000**

**Miscellaneous Roofing Repairs:** The College continues to address roofing systems, which need 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      0371-307-534.000**

**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: \$125,000

**Epoxy Flooring – Natural Science Department:** The current epoxy floor is beyond useful life- it's chipping and cracking and requires recoating. This project is inclusive of construction documents. Estimated Cost: \$100,000

**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: \$50,000

**Signage:** New signage consistent with the Colleges new standards is required in some existing and renovated areas. This scope provides continued upgrade of college signage. Estimated Cost: \$50,000

**Ceiling Replacement:** As part of upgrading lighting to LED, there are classrooms and offices that have old ceiling systems that will be replaced to match newer upgraded ceilings. This includes removing hard ceiling areas with ACT ceiling for easier maintenance access. Estimated Cost: \$100,000

**ADA Transition Plan:** There are existing areas around campus that are not in compliance with the current ADA regulations. The college is mandated to maintain ADA accessible facilities. Through a multi-year phasing plan, the college will go through and make necessary corrections to be in compliance with all known deficiencies. Estimated Cost: \$50,000

**Miscellaneous 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: \$35,000

**C1013 Air compressor exhaust:** The existing air compressor needs a 2" intake breather, which will need to be ran through the roof to reduce the noise levels to surrounding classroom and lab spaces. Estimated Cost: \$8,000

**Miscellaneous Acoustical Ceiling Tile Replacement:** Areas of acoustical ceiling 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: \$20,000

## **ELECTRICAL LIGHTING      0371-308-534.000**

**Replace Interior Light Fixtures with LED:** The College will continue with the replacement of old fluorescent light fixtures with LED light fixtures. 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

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

## **SAFETY SYSTEMS            0392-321-534.000**

**Camera Replacement:** There are areas around campus that require camera coverage for additional 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: \$125,000

**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: \$215,000

**Replace Air Handlers:** The Illinois Capital Development Board (CDB) is anticipated to approve the replacement of additional air handlers on main campus. This project would provide for additional funding. Should CDB not approve the project, JJC will move forward with the phased replacing air handlers at a smaller scope. This project is inclusive of A/E fees and construction costs. Estimated Cost: \$700,000

## **PLUMBING SYSTEMS        0371-310-534.000**

**Miscellaneous 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                0371-312-534.000**

**Parking Lot Improvements:** During the course of our recent Master Plan projects the parking layouts of the existing 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 scope of this project is to resurface, stripe parking lots and modify any required power, data, emergency phones and cameras. Estimated Cost: \$325,000

**Repair Erosion of Transformer Pad near D Mall:** The ground around the existing transformer pad near D Mall is beginning to undermine the concrete pad causing a potential safety issue and failure of the transformer. This project will include engineering designing a solution as well as construction costs to rectify the issue. Estimated Cost: \$10,000

**New Sign at Renaissance Center Site:** The development of the City Center Site Work Phase 1 is to be completed the summer of 2021, demolition of the existing sign along Ottawa Street is part of the new parking/plaza. This project will provide for new signage

or the Renaissance Center. Exact location and design is to be determined as part of this project. Estimated Cost: \$50,000

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

## **SPECIALTY PROJECTS                      0371-311-534.000**

**EMG (AssetCalc)/TMA Communication and Update New and Existing Buildings to the Facility Condition Assessment:** The current facility condition assessment has not been upgraded since implementation of the Master Plan. This scope includes updating software, existing room numbers and incorporating required maintenance on new buildings as a result of the Master Plan. This also incorporates programming for our facility condition assessment (EMG-AssetCalc) and our work order system (TMA) to communicate with each other. Estimated Cost: \$50,000

**Miscellaneous A/E Projects:** This account is for any miscellaneous items that develop during the year that requires an Architect/Engineer. Estimated Cost: \$75,000

## **ANNUAL IMPROVEMENT PROJECTS**

**Move Compressor in Welding Lab:** Relocate the compressor in the WLDG lab to (a) increase space and (b) lower noise level. Estimated Cost: \$18,600

**Renovate Cisco Spaces at North Campus to Add Cybersecurity:** Cybersecurity will be moving from Main Campus to North Campus. Remodeling is needed to facilitate the move and four classrooms will be converted into two labs. Estimated Cost: \$385,000

**Renovate EEAS Classroom/Lab - T1050.** New ceiling tiles, LED lighting, paint and floor tile, inclusive of all technology and media requirements. Estimated Cost: \$5,600



**DEBT**

## DEBT SUMMARY

Total outstanding, long-term debt and interest payable as of June 30, 2021, is \$182,162,993. Debt service, or the amount budgeted for payment of principal and interest in FY22 is \$14,210,373. Of this amount, \$8,350,000 is for the payment of principal and \$5,860,716 is for the payment of interest. The following is a summary of the debt obligations.

- A general obligation refunding bond (alternate revenue source) issue dated December 17, 2012, for the advance refunding of a portion of the Series 2008 bonds to gain overall savings for the college, provides for the retirement of principal of \$100,000 in years 2022 through 2024, \$1,920,000 in 2025, 2,080,000 in 2026, \$1,240,000 in 2027 and \$3,000,000 in 2028. Interest is payable on December 1 and June 1 at 2.00% to 4.00%. The escrow account established by this issue invested in bond obligations of the State of Illinois. This escrow does not accomplish an in-substance defeasance of the refunded bonds. Therefore, the entire outstanding amount of the Series 2008 bonds is presented as an outstanding long-term obligation. The district has pledged tuition revenues for the repayment of these bonds. The original amount of the note was \$9,445,000. These bonds have an “AA” rating from Standard & Poor’s. \$ 8,540,000
- A general obligation refunding bond (alternate revenue source), Series 2013A, issue dated September 27, 2013, for the advance refunding of a portion of the Series 2008 bonds to gain overall savings for the college, provides for the retirement of principal of \$2,975,000 in 2022, \$2,905,000 in 2023 and \$3,325,000 in 2024. Commencing in 2014, interest is payable on December 1 and June 1 at 5.00%. The escrow account established by this issue invested in bond obligations of the State of Illinois. This escrow does not accomplish an in-substance defeasance of the refunded bonds. Therefore, the entire outstanding amount of the Series 2008 bonds is presented as an outstanding long-term obligation. The district has pledged tuition revenues for the repayment of these bonds. The original amount of the note was \$14,465,000. These bonds have an “AA” rating from Standard & Poor’s, as well as an “Aa2” rating from Moody’s Investors Service. \$ 9,205,000

<ul style="list-style-type: none"> <li>• A general obligation bond issue (alternate revenue source), Series 2013B, dated November 19, 2013, for the support of a new multipurpose facility and for improvements to the Romeoville campus, provides for the retirement of principal of \$1,380,000 in 2029, \$1,545,000 in 2030, \$3,375,000 in 2031, \$3,570,000 in 2032, \$5,040,000 in 2033, \$5,305,000 in 2034, \$5,585,000 in 2035, \$5,880,000 in 2036, \$6,190,000 in 2037, and \$6,495,000 in 2038. Commencing in 2014, interest is payable on December 1 and June 1 at 5.00% to 5.50%. The district has pledged tuition revenues for the repayment of these bonds. The original amount of the note was \$44,365,000. These bonds have an “AA” rating from Standard &amp; Poor’s, as well as an “Aa2” rating from Moody’s Investors Service.</li> </ul>	\$ 44,365,000
<ul style="list-style-type: none"> <li>• 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 \$190,000 in 2023, \$1,730,000 in 2025, \$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.</li> </ul>	\$ 17,640,000
<ul style="list-style-type: none"> <li>• 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 college, provides for the retirement of principal of \$5,275,000 in 2022, \$5,495,000 in 2023, \$5,900,000 in 2024, \$6,265,000 in 2025, \$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.</li> </ul>	\$ 55,305,000
Total Long-Term Obligations	135,055,000
Less: Current Portion	<u>(8,350,000)</u>
Total	<u>\$126,705,000</u>

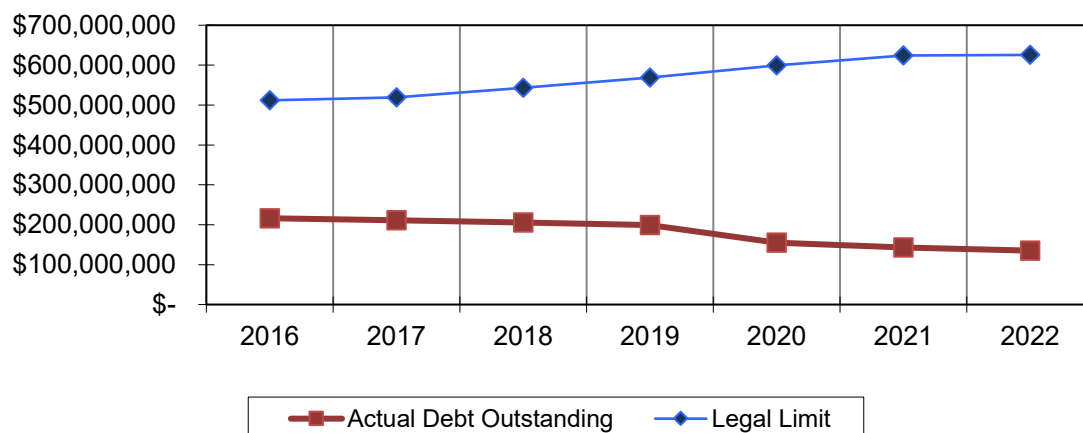
The summary of future debt service requirements as of June 30, 2021, is as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	8,350,000	5,860,716	14,210,716
2023	8,690,000	5,422,940	14,112,940
2024	9,325,000	4,968,771	14,293,771
2025	9,915,000	4,476,000	14,391,000
2026	10,805,000	3,987,893	14,792,893
2027	11,790,000	3,434,498	15,224,498
2028	12,720,000	3,040,963	15,760,963
2029	13,795,000	2,623,450	16,418,450
2030	4,760,000	2,513,425	7,273,425
2031	5,045,000	2,299,850	7,344,850
2032	5,365,000	2,047,425	7,412,425
2033	5,040,000	1,779,275	6,819,275
2034	5,305,000	1,514,675	6,819,675
2035	5,585,000	1,236,162	6,821,162
2036	5,880,000	942,950	6,822,950
2037	6,190,000	634,250	6,824,250
2038	6,495,000	324,750	6,819,750
Total	\$ 135,055,000	\$ 47,107,993	\$ 182,162,993

### ***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 2020 is \$21,757,444,189. At 2.875%, the debt limit translates into \$625,526,520. The current debt outstanding that applies to this limit totals \$55,305,000. This amount subtracted from the debt limit is the college's debt margin of \$570,221,521. The graph below illustrates how historically the college's total debt has been well below the legal limit.

**Legal Debt Limit vs. Debt Outstanding**



# **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 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 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 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 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 Financial Services.

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 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 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 attempt to obtain money 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 capital improvement program 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 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) 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.

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 of Trustees.

***Replenishment of Reserve Deficits***

In the event the operating fund balance falls below fifteen percent, the vice president of 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 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 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:

Buildings and improvements	15 – 50 years
Furniture and equipment	4 – 10 years
Improvements other than buildings	20 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**

To provide funds for the support of the College, the Board shall file applications with appropriate federal and state agencies for operating and capital assistance.

If a grant requires the college to match funds, the President must approve the budget appropriation before the college submits the grant application.

#### **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 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 a revolving fund under section 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 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 Public Community College Act (Illinois Compiled Statutes, Chapter 110, Paragraph 805/3-27.1 as amended) may be made by the vice president for 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 for administrative services, they will be obtained and awards made on the basis of conformance to specifications and the amount of the bids.

#### **B. Purchases Subject to Competitive Bidding**

All purchases of goods and services shall be awarded by the Board of Trustees upon the recommendation of the president of the College. When any purchase to be made by the College is subject to competitive bidding as specified by the Public Community College Act (Illinois Compiled Statutes, Chapter 110, Paragraph 805/3-27,1 as amended), the vice president for 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 for 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 of Trustees 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 Public Community College Act (Illinois Compiled Statutes, Chapter 110, Paragraph 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 for 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 for 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 15<sup>th</sup> 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 October 15 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 November 15 in a newspaper of general circulation in the district, and a copy of this publication must be filed with the ICCB by December 1.

### **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.

***Receivables***

All receivables are expected to be received within one year.



***Inventories***

Inventories are valued at the lower of cost or market, on a first-in, first-out basis. Inventories consist primarily of supplies and items held for resale by the bookstore. 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.

***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 \$2,500 or more and an estimated useful life in excess of three 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. Straight-line depreciation is used based on the following estimated useful lives:

Buildings and improvements	20 – 50 years
Furniture and equipment	5 – 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 20 days per year, with a maximum of 380 days. All compensated absences, which are earned during the year are, therefore, reported as an expense and as a liability.

***Deferred Revenue***

Deferred tuition revenue represents that portion of tuition and other fees received before June 30, 2016, but applicable to sessions occurring after June 30, 2016. Deferred 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 2016 is recognized as a receivable and revenue for the year ended June 30, 2017.

### ***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 \$2,500 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.

<b><u>Fund Type</u></b>	<b><u>Fund</u></b>	<b><u>Fund #</u></b>
<b><u>Governmental</u></b>		
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
 <b><u>Proprietary</u></b>		
	Auxiliary Enterprise	05
	Self-Insurance	23
 <b><u>Fiduciary</u></b>		
	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 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 \$5,000, 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	%
2020-21	\$ 113.00	\$ 4.00	\$ 10.00	\$ 21.00		\$ 148.00	0.00%	N/A	
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	
1992-93	31.00	3.00	-			34.00	6.25%		
1991-92	29.00	3.00	-			32.00	10.34%		
1990-91	26.00	3.00	-			29.00	16.00%		
1989-90	23.00	2.00	-			25.00	0.00%		
1988-89	23.00	2.00	-			25.00	8.70%		
1987-88	21.00	2.00	-			23.00	15.00%		
1986-87	18.00	2.00	-			20.00	0.00%		
1985-86	18.00	2.00	-			20.00	0.00%		
1984-85	18.00	2.00	-			20.00	0.00%		
1983-84	18.00	2.00	-			20.00	25.00%		
1982-83	15.00	1.00	-			16.00	14.29%		
1981-82	13.00	1.00	-			14.00	0.00%		
1980-81	13.00	1.00	-			14.00	0.00%		
1979-80	13.00	1.00	-			14.00	0.00%		
1978-79	13.00	1.00	-			14.00	0.00%		
1977-78	13.00	1.00	-			14.00	0.00%		
1976-77	13.00	1.00	-			14.00	7.69%		
1975-76	12.00	1.00	-			13.00	18.18%		
1974-75	10.00	1.00	-			11.00	0.00%		
1973-74	10.00	1.00	-			11.00	0.00%		
1972-73	10.00	1.00	-			11.00	40.49%		
1971-72	7.00	0.83	-			7.83	0.00%		
1970-71	7.00	0.83	-			7.83	0.00%		
1969-70	7.00	0.83	-			7.83	2.09%		
1968-69	7.00	0.67	-			7.67	-28.12%		
1967-68	10.00	0.67	-			10.67	0.00%		
1966-67	10.00	0.67	-			10.67			

N/A - Information not available.

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## COMMUNITIES SERVED

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Braceville  
Braidwood  
Bolingbrook  
Carbon Hill  
Channahon  
Coal City  
Crest Hill  
Custer Park  
Diamond  
Dwight  
East Brooklyn  
Elwood  
Essex  
Frankfort  
Gardner  
Godley  
Homer Glen  
Joliet  
Kinsman  
Lemont  
Lisbon  
Lockport  
Manhattan  
Marley

Mazon  
Millington  
Minooka  
Mokena  
Morris  
New Lenox  
Newark  
Odell  
Orland Park  
Peotone  
Plainfield  
Plattville  
Ransom  
Ritchie  
Rockdale  
Romeoville  
Tinley Park  
Shorewood  
So. Wilmington  
Symerton  
Verona  
Wilton Center  
Wilmington

## 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
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%
2014	15,776	(6.48%)	9,020	(6.40%)	46%	54%	35%	65%	52%	30%	2%	16%
2013	16,870	8.22%	9,637	2.18%	46%	54%	35%	65%	55%	26%	2%	17%
2012	15,589	1.74%	9,431	(1.93%)	44%	56%	39%	61%	60%	18%	2%	20%
2011	15,322	(2.26%)	9,617	(1.91%)	43%	57%	42%	58%	62%	16%	3%	19%

Ten Year Average	(32.99%)	(34.41%)
Five Year Average	(33.26%)	(27.18%)

## ILLINOIS COMMUNITY COLLEGE BOARD FUNDING

	<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>	<u>2014-15</u>	<u>2013-14</u>	<u>2012-13</u>
<b>Education Fund</b>										
Credit Hour	8,100,000	8,287,220	7,917,040	7,001,500	6,883,900	7,868,480	2,139,220	7,448,835	7,146,016	7,048,510
Square Footage					-	-	-	-	-	32,637
Hold Harmless					-	-	-	-	-	-
Career and Technical Education	700,000	711,800	658,950	628,980	574,857	651,073	-	645,414	669,381	653,001
Performance Based			-		6,025	-	-	-	2,506	5,517
<b>Total</b>	<b>8,800,000</b>	<b>8,999,020</b>	<b>8,575,990</b>	<b>7,630,480</b>	<b>7,464,782</b>	<b>8,519,553</b>	<b>2,139,220</b>	<b>8,094,249</b>	<b>7,817,903</b>	<b>7,739,665</b>
	-2.21%	4.93%	12.39%	2.22%	-12.38%	298.26%	-73.57%	3.53%	1.01%	-0.50%
<b>Operation &amp; Maintenance</b>										
Deferred Maintenance	-	-	-	-	-	-	-	-	-	-
Capital Renewal	-	-	-	-	-	-	-	-	-	-
Capital Appropriation	-	-	-	-	-	-	-	-	-	-
<b>Total</b>			-	-	-	-	-	-	-	-
<b>Restricted Purposes</b>										
Workforce Development										
Business & Industry			-	-	-	-	-	-	-	-
P-16 Initiative			-	-	-	-	-	-	-	-
Student Success			-	-	-	-	-	-	-	-
Special Incentive			-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-	-	-
	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-100.00%
<b>Total All Funds</b>	<b>8,800,000</b>	<b>8,999,020</b>	<b>8,575,990</b>	<b>7,630,480</b>	<b>7,464,782</b>	<b>8,519,553</b>	<b>2,139,220</b>	<b>8,094,249</b>	<b>7,817,903</b>	<b>7,739,665</b>
	-2.21%	4.93%	12.39%	2.22%	-12.38%	298.26%	-73.57%	3.53%	1.01%	-2.16%



## COMPARISON OF TAX AND STATE REVENUE BY COLLEGES

	2018 Tax Rate	Equalized Assessed Valuation (EAV)	Tax Extension	2018 Population	Tax Dollars Per District Resident	Tax Rate Restricted Under PTELL	Annual FTE Fiscal 2019	Tax Dollars Per FTE	Fiscal 2020 Equalization/ Legislative Add-On Grant	Fiscal 2020 Operating Grants	Total State Grants	State Grants Per FTE	Tax and State Grants Per FTE
Elgin	0.5249	12,229,484,842	64,192,566	472,902	135.74	Yes	5,745	11,174	50,000	5,439,860	5,489,860	956	12,129
Harper	0.4383	18,882,174,512	82,760,571	509,596	162.40	Yes	8,189	10,106	-	8,334,080	8,334,080	1,018	11,124
Oakton	0.2455	22,305,020,127	54,758,824	467,775	117.06	Yes	5,463	10,024	-	5,266,190	5,266,190	964	10,988
Waubonsee	0.5412	9,733,334,511	52,676,806	405,711	129.84	Yes	5,365	9,819	50,000	5,525,570	5,575,570	1,039	10,858
South Suburban	0.6108	3,112,618,306	19,011,873	265,510	71.61	Yes	2,008	9,468	485,830	2,202,890	2,688,720	1,339	10,807
Kishwaukee	0.6662	2,232,093,119	14,870,204	111,281	133.63	No	1,895	7,847	2,389,800	2,125,650	4,515,450	2,383	10,230
Lake County	0.2819	25,273,938,682	71,247,233	676,163	105.37	Yes	7,741	9,204	-	7,827,810	7,827,810	1,011	10,215
Kankakee	0.4950	2,438,769,044	12,071,907	133,626	90.34	No	1,705	7,080	1,536,640	2,078,470	3,615,110	2,120	9,201
McHenry	0.3655	7,678,221,597	28,063,900	266,294	105.39	Yes	3,645	7,699	50,000	3,231,030	3,281,030	900	8,599
DuPage	0.2317	44,892,120,691	104,015,044	1,053,766	98.71	Yes	13,840	7,516	-	14,548,730	14,548,730	1,051	8,567
Joliet	0.2928	20,836,797,570	61,010,143	734,761	83.03	Yes	8,433	7,235	-	7,917,040	7,917,040	939	8,174
Illinois Valley	0.3654	3,270,669,451	11,951,026	143,416	83.33	No	1,722	6,940	50,000	2,045,800	2,095,800	1,217	8,157
Prairie State	0.4441	3,388,343,507	15,047,634	210,538	71.47	Yes	2,396	6,280	1,636,840	2,640,090	4,276,930	1,785	8,065
Morton	0.6186	1,660,547,053	10,272,144	154,025	66.69	Yes	2,603	3,946	4,601,780	2,205,360	6,807,140	2,615	6,561
Moraine Valley	0.3834	10,129,709,671	38,837,307	403,043	96.36	Yes	8,144	4,769	5,394,120	8,336,910	13,731,030	1,686	6,455
Triton	0.3236	8,759,092,089	28,344,422	320,750	88.37	Yes	5,523	5,132	-	4,872,340	4,872,340	882	6,014
<b>Peer Average</b>	<b>0.4268</b>	<b>12,301,433,423</b>	<b>41,820,725</b>	<b>395,572</b>	<b>102.46</b>		<b>5,276</b>	<b>7,765</b>				<b>1,369</b>	<b>9,134</b>

## 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
2019	0.2938	\$ 21,757,444,189	4.42%	\$ 63,912,470	4.73%	\$ 63,632,196	99.56%
2018	0.2928	\$ 20,836,797,570	4.41%	\$ 61,027,313	2.13%	\$ 60,784,241	99.60%
2017	0.2995	19,956,025,602	5.36%	59,754,362	1.76%	59,622,565	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%
2013	0.2945	17,850,068,427	(4.40%)	52,733,266	2.15%	52,584,615	99.72%
2012	0.2766	18,670,894,035	(5.40%)	51,623,161	6.06%	51,321,101	99.41%
2011	0.2466	19,737,548,883	(5.19%)	48,671,918	2.91%	48,042,862	98.71%
2010	0.2272	20,818,247,143	(2.30%)	47,296,757	3.44%	46,966,219	99.30%
2009	0.2146	21,307,945,484	0.51%	45,724,841	13.75%	45,253,617	98.97%
<b>Ten-Year Average Increase (Decrease)</b>			<b>0.30%</b>		<b>3.42%</b>		<b>99.48%</b>
<b>Five-Year Average Increase (Decrease)</b>			<b>4.22%</b>		<b>3.21%</b>		<b>99.63%</b>

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

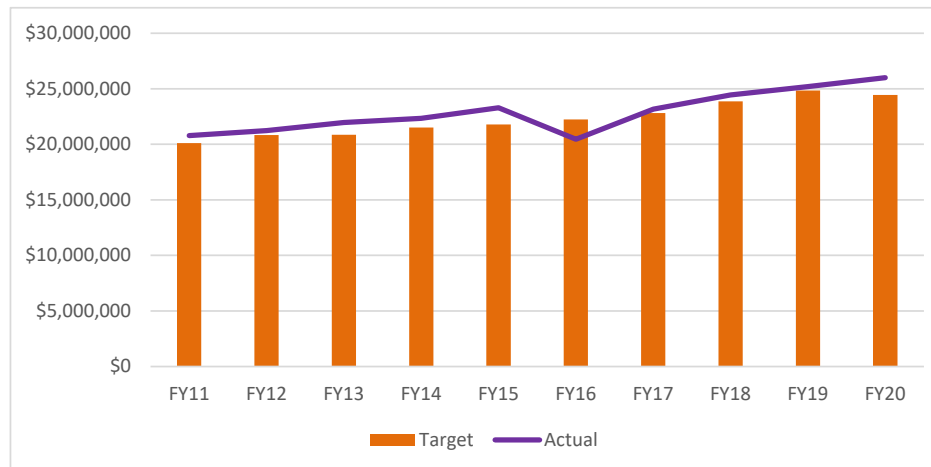
**Sources:** The County Clerk's Office of Cook, Grundy, Kankakee, Kendall, LaSalle, Livingston, and Will Counties.

## FUND BALANCES - BUDGETARY BASIS

### Last Ten Fiscal Years

Fiscal Year	Education	Operation & Maintenance	Operation & Maintenance Restricted	Liability, Protection, & Settlement	Health Insurance
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
2014	17,984,787	4,349,747	86,132,168	1,556,904	3,954,935
2013	17,717,440	4,247,187	51,283,403	1,351,296	3,347,852
2012	17,566,350	3,660,528	62,647,981	1,086,607	3,769,369
2011	17,424,458	3,361,339	101,511,037	934,026	4,212,679
2010	15,553,853	2,803,726	142,303,484	1,028,044	5,763,159
10 year Ave.	\$ 18,345,045	\$ 4,540,771	\$ 51,274,047	\$ 1,166,165	\$ 7,592,610

**Source:** Annual audited financial statements.



**Per Board Policy 8.01.07**

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

## ENROLLMENT BY ETHNICITY

### FALL 2000-2020

Ethnicity Count	Fall 2000	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
African-American	932	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
Native-American	26	31	22	33	18	36	21	25	28	31	90	89	138	176	150	121	119	86	76	58	41
Asian	213	222	213	278	279	332	346	353	394	393	420	385	374	426	448	430	491	452	463	460	314
Latino	1,276	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
White	8,853	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
Non-Resident Alien	34	30	30	25	16	18	13	10	10	13	8	10	2	3	6	7	3	4	2	2	4
Unknown/Other	0	0	0	0	0	0	0	0	0	930	568	497	458	402	407	360	324	316	309	329	235
<b>TOTAL</b>	<b>11,334</b>	<b>12,089</b>	<b>12,904</b>	<b>13,245</b>	<b>12,751</b>	<b>13,022</b>	<b>12,924</b>	<b>13,149</b>	<b>14,088</b>	<b>15,288</b>	<b>15,676</b>	<b>15,322</b>	<b>15,589</b>	<b>16,870</b>	<b>15,776</b>	<b>14,944</b>	<b>15,383</b>	<b>14,910</b>	<b>14,726</b>	<b>14,318</b>	<b>10,267</b>

Ethnicity %	Fall 2000	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
African-American	8.2%	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%
Native-American	0.2%	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%
Asian	1.9%	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%
Latino	11.3%	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%
White	78.1%	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%
Non-Resident Alien	0.3%	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%
Unknown/Other	0.0%	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%
<b>TOTAL</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Minorities Count	Fall 2000	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
African-American	932	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
Native-American	26	31	22	33	18	36	21	25	28	31	90	89	138	176	150	121	119	86	76	58	41
Asian	213	222	213	278	279	332	346	353	394	393	420	385	374	426	448	430	491	452	463	460	314
Latino	1,276	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
Non-Resident Alien	34	30	30	25	16	18	13	10	10	13	8	10	2	3	6	7	3	4	2	2	4
<b>TOTAL</b>	<b>2,481</b>	<b>2,853</b>	<b>3,284</b>	<b>3,435</b>	<b>3,048</b>	<b>3,637</b>	<b>3,707</b>	<b>3,759</b>	<b>4,077</b>	<b>4,201</b>	<b>5,152</b>	<b>5,381</b>	<b>5,596</b>	<b>6,057</b>	<b>5,736</b>	<b>5,749</b>	<b>6,093</b>	<b>6,060</b>	<b>6,180</b>	<b>6,166</b>	<b>4,312</b>

Minorities %	Fall 2000	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
African-American	37.6%	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%
Native-American	1.0%	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%
Asian	8.6%	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%	7.3%	7.3%
Latino	51.4%	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%
Non-Resident Alien	1.4%	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%
<b>TOTAL</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Overall Count Percent	Fall 2000	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
Minorities	2,481	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
Total Enrollment	11,334	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
% Minority	21.9%	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%

Minority	Fall 2000	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
Minority	2,481	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

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

## STUDENTS AT A GLANCE

ALL STUDENTS				
Fall Semester	Head Count		FTE	
	JJC	All Illinois*	JJC	All Illinois*
2011	15,322	372,566	9,617	217,674
2012	15,589	358,562	9,431	208,508
2013	16,870	351,570	9,636	205,005
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	234,132	6,308	138,139

Change '11-20	Head Count		FTE	
	JJC	All Illinois	JJC	All Illinois
Number Change	-5,055	-138,434	-3,309	-79,535
Percent Change	-33.0%	-37.2%	-34.4%	-36.5%

FALL 2011-2020 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
2011	1,713	138	374	3,369	9,535	2	5,596	6,864	8,725	25.7	6,013	9,576
2012	1,705	176	426	3,747	10,411	3	6,057	7,792	9,078	24.6	5,849	11,021
2013	1,547	150	448	3,585	9,633	6	5,736	7,212	8,564	24.1	5,562	10,214
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

Change '11-20	African-Am.	Nat-Am.	Asian	Latino	White	Non-Res. Alien	All Minority	Male	Female	Avg. Age	Full-Time	Part-Time
Number Change	-704	-97	-60	-425	-3,815	2	-1,284	-2,633	-2,689	-3	-2,098	-3,224
Percent Change	-41.1%	-70.3%	-16.0%	-12.6%	-40.0%	100.0%	-22.9%	-38.4%	-30.8%	-10.1%	-34.9%	-33.7%

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

## HIGH SCHOOL STUDENTS WHO ATTEND JOLIET JUNIOR COLLEGE

County	Fall 2020 - High School Graduates Who Attend JJC by County			
	HS Graduates	% at JJC	HS Graduates Who Attend College*	% Who Choose JJC
<b>Cook</b>	332	2.1%	222	2.2%
<b>Kendall</b>	32	6.3%	21	42.0%
<b>LaSalle</b>	107	11.2%	72	41.8%
<b>Will</b>	8,580	15.7%	5,749	29.6%
<b>Livingston</b>	57	17.5%	38	52.4%
<b>Grundy</b>	1,061	24.9%	711	38.5%
<b>Total</b>	<b>10,169</b>	<b>16.1%</b>	<b>6,813</b>	<b>29.9%</b>

*\*Estimated based on rate of college matriculation: 67.0% of high school graduates immediately enroll in college - Bureau of Labor Statistics Oct. 2019 - <http://www.bls.gov/news.release/pdf/hsgec.pdf>*  
*The fifth column represents the estimated percent of high school graduates who enroll in college and chose to enroll at JJC.*

Institutional Research and Effectiveness

## OCCUPATIONAL PROJECTIONS

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

SOC Code	Description	2020 Jobs	2025 Jobs	Change	% Change	Median Hourly Wage
11-0000	Management Occupations	20,107	20,969	862	4%	\$ 47.78
13-0000	Business and Financial Operations Occupations	12,413	13,054	642	5%	32.43
15-0000	Computer and Mathematical Occupations	4,918	5,173	254	5%	39.24
17-0000	Architecture and Engineering Occupations	3,297	3,339	42	1%	37.10
19-0000	Life, Physical, and Social Science Occupations	2,166	2,105	(62)	-3%	31.97
21-0000	Community and Social Service Occupations	3,644	3,898	254	7%	21.98
23-0000	Legal Occupations	1,406	1,439	33	2%	44.73
25-0000	Educational Instruction and Library Occupations	19,127	20,056	929	5%	23.74
27-0000	Arts, Design, Entertainment, Sports, and Media Occupations	3,730	3,841	111	3%	20.80
29-0000	Healthcare Practitioners and Technical Occupations	15,607	16,544	937	6%	32.36
31-0000	Healthcare Support Occupations	8,991	9,952	961	11%	14.59
33-0000	Protective Service Occupations	5,343	5,417	74	1%	26.58
35-0000	Food Preparation and Serving Related Occupations	22,205	23,805	1,600	7%	11.11
37-0000	Building and Grounds Cleaning and Maintenance Occupations	8,925	9,030	105	1%	14.50
39-0000	Personal Care and Service Occupations	7,046	7,205	159	2%	12.12
41-0000	Sales and Related Occupations	29,168	30,307	1,140	4%	14.15
43-0000	Office and Administrative Support Occupations	33,535	34,364	829	2%	18.14
45-0000	Farming, Fishing, and Forestry Occupations	422	437	15	4%	16.25
47-0000	Construction and Extraction Occupations	14,702	14,822	120	1%	32.34
49-0000	Installation, Maintenance, and Repair Occupations	12,217	13,288	1,071	9%	23.82
51-0000	Production Occupations	18,758	19,831	1,073	6%	17.04
53-0000	Transportation and Material Moving Occupations	47,038	54,205	7,167	15%	16.22
		<b>294,762</b>	<b>313,080</b>	<b>18,318</b>	<b>6%</b>	

**Source:** Illinois Department of Employment Security Community College District Long-Term Employment Projections  
Institutional Research and Effectiveness

## DEMOGRAPHIC DATA - JOLIET JUNIOR COLLEGE DISTRICT 525

### District Land Area

1,442 Square miles

### Total Population

2020 733,762

2024 739,484

# Change 2020-2024: 5,722

% Change 2020-2024: 0.8%

% Annual Rate 2020-2024: 0.2%

### Race

% White 66.4%

% Black 9.4%

% Asian/ Pac. Isl. 4.6%

% Hispanic or Latino 17.9%

% Am/ Ind/AK Native 0.1%

% Unknown/Other 1.6%

### Gender

% Males 49.6%

% Females 50.4%

### Age

% Under 5 6.1%

% 5 to 19 20.6%

% 20 to 64 58.8%

% 65 and Over 14.5%

### 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

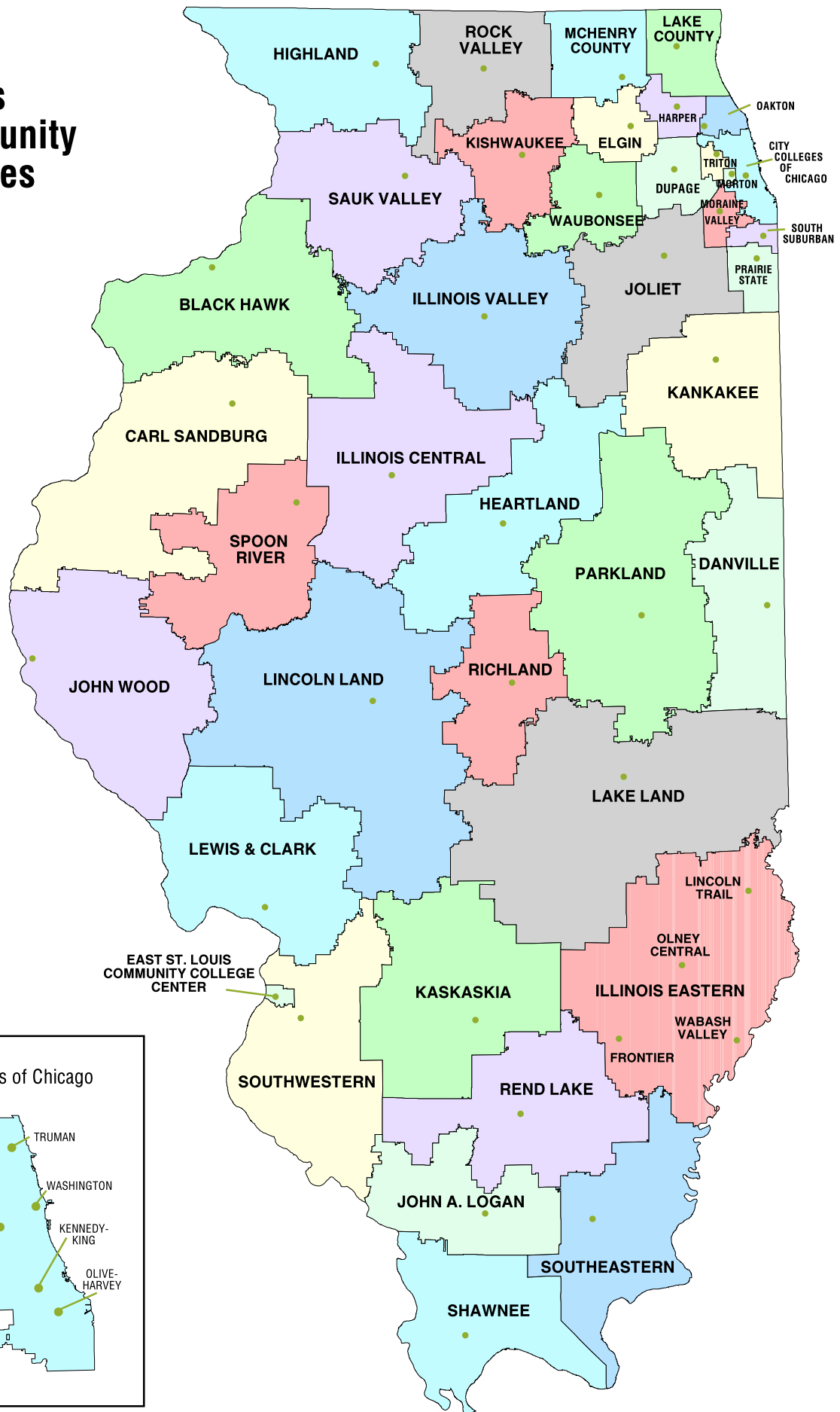
Utilities 113

Gifts 122

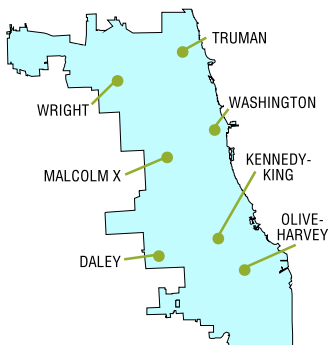
\*National Average is 100



# 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,*

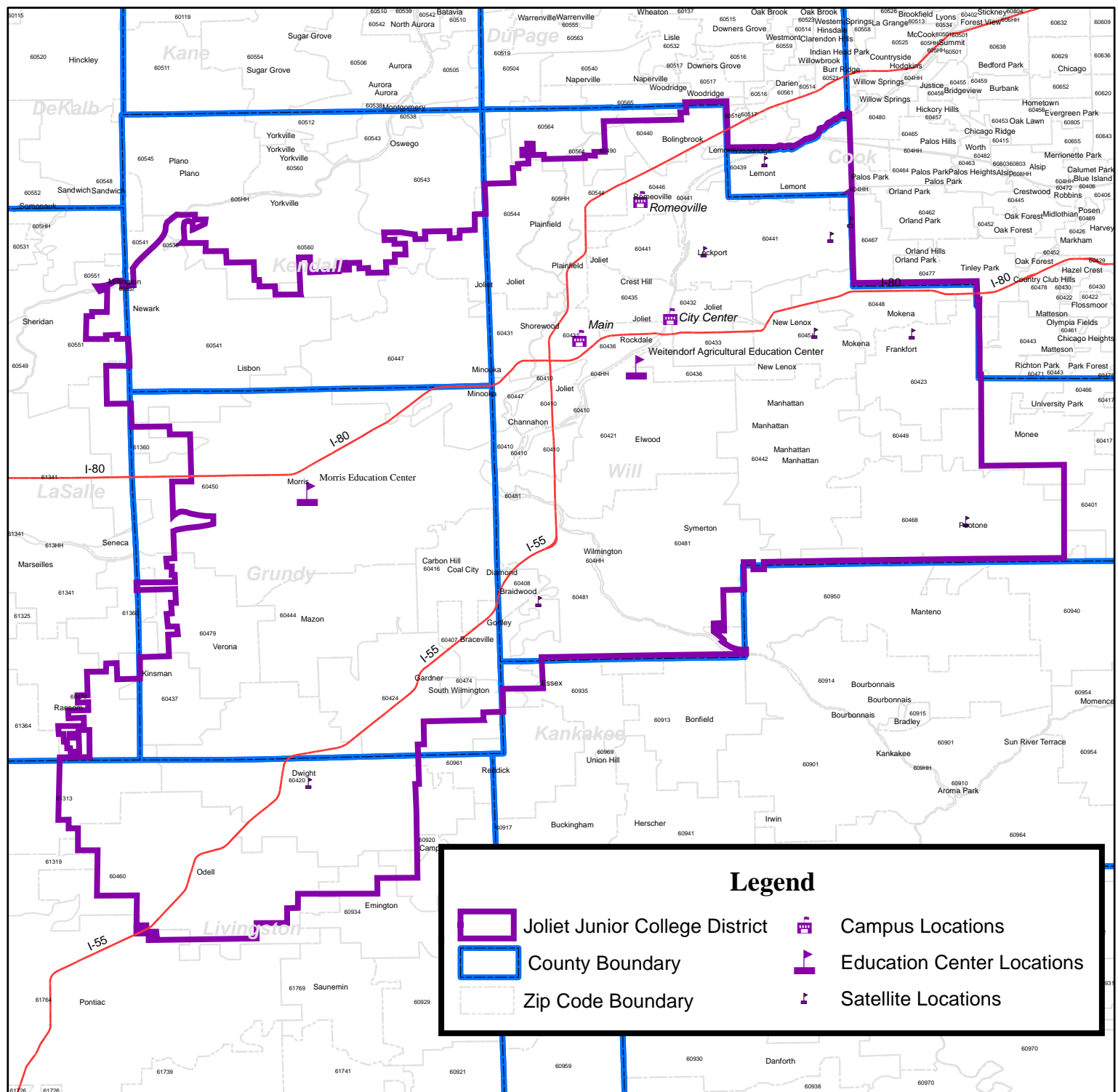


Laraway Road, Joliet  
*Weitendorf Agricultural Education Center,*

and downtown Joliet  
*City Center Campus.*



# Joliet Junior College District 525





**JOLIET JUNIOR COLLEGE  
RESOLUTION TO ADOPT TENTATIVE FISCAL YEAR 2021-2022 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, 2021, and ending June 30, 2022.

**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, 2021 to June 30, 2022.
- (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, 2021 and ending June 30, 2022.
- (4) That the tentative budget shall be available for public inspection in accordance with state law on Joliet Junior College's website, <https://bit.ly/draftbudget21-22>, from this date until the 16<sup>th</sup> day of June 2021.

On the 16th day of June 2021, 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, in the Board Room, A-3104, 1215 Houbolt Road, Joliet, Illinois, upon said tentative budget.

- (5) That the Vice President, 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 12<sup>th</sup> day of May 2021.

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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:**

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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 2021-2022**

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, 2021, and ending on June 30, 2022.

**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, 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 23rd day of June, 2021, 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, 2021, and ending June 30, 2022.

**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 23rd day of June 2021.

\_\_\_\_\_  
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 2021-22 fiscal year, adopted on June 23, 2021.

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 \_\_\_\_\_, 2021.

\_\_\_\_\_  
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/Treasurer,  
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

**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

**Frankfort Education Center**

201 Colorado Avenue  
Frankfort, IL 60423  
(815) 280-6961

**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



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