

ANNUAL BUDGET

2022-2023



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, 2023

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Joliet Junior College FY23 Budget

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June 15, 2022

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

I am proud to present Joliet Junior College's FY23 budget, which marks the 50th year in a row we have presented a balanced budget to our stakeholders.

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), Coronavirus Response and Relief Supplemental Appropriations Act Funds (CRRSA) and American Rescue Plan Funds (ARP) 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.

The tuition rate was increased \$3 per credit hour to fund identified positions to support student success. In yet another 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.

Three major sources of operating revenue are available to the college: tuition, state funding, and property taxes. The total operating budget for FY23 is \$105.22 million, a 4.24% increase compared to the prior year. This increase is due to federal revenue and property taxes. Since 2000, the state's share of the college's operating budget has decreased from 18.7% to a projected 8.46% in FY23. 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 are 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 plan to launch our new respiratory technician allied health program in the Fall 2022 semester 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 FY23 is transformed by this experience and ready to lead the future of higher education in Illinois and beyond.

Sincerely,

Dr. Judy Mitchell

Judy Mitchell, Ed.D.
President



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HISTORY OF JOLIET JUNIOR COLLEGE



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



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

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



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



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

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



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

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

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



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



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

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



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



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



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



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



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



The Romeoville Campus expansion also opened in fall 2017. The 50,028 square-foot expansion includes space for student services, 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.



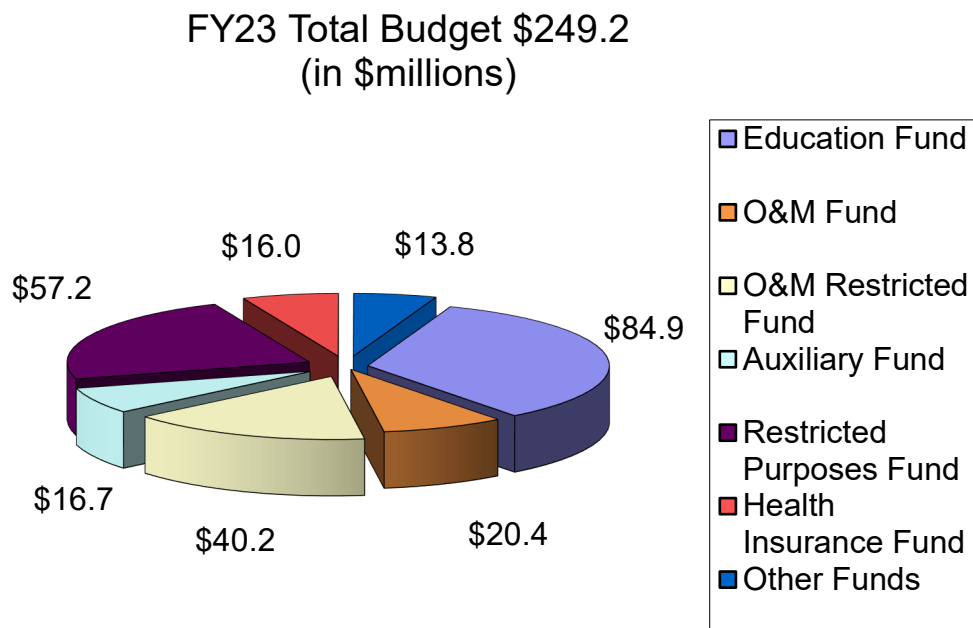
FY23 BUDGET HIGHLIGHTS

FY23 BUDGET HIGHLIGHTS

JJC is not expected to experience growth in enrollment for FY23. The most recent financial plan projections for FY23 showed an estimated \$3.3 million operating deficit based on no enrollment growth in credit hours. If credit hours increased by 5%, the deficit would decrease to \$2.2 million. To balance the budget for FY23, the college has the ability to use Higher Education Emergency Relief Funds (HEERF), Coronavirus Response and Relief Supplemental Appropriations Act Funds (CRRSA) and American Rescue Plan Funds (ARP) to offset additional costs and/or lost revenues related to the pandemic. For FY23, the tuition and fee rate per credit hour reflects a \$3 increase, making the new amount \$151. 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 FY23 totals \$249.2 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 FY23 is \$105.2 million. Compared to last year's operating budget of \$100.9 million, this represents a 4.24% increase over FY22.



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 50th year of balanced operating budgets at the college.

FY23 Operating Funds Budget

	<u>EDUCATION</u>	<u>O&M</u>	<u>TOTAL</u>
REVENUES			
Revenues	\$ 84,673,000	\$ 20,350,000	\$ 105,023,000
Transfers in	\$ 198,800	\$ -	\$ 198,800
Total Revenues	\$ 84,871,800	\$ 20,350,000	\$ 105,221,800
EXPENDITURES			
Expenses	\$ 83,923,020	\$ 16,975,000	\$ 100,898,020
Transfers (out)	\$ (948,780)	\$ (3,375,000)	\$ (4,323,780)
TOTAL APPROPRIATION	<u>\$ 84,871,800</u>	<u>\$ 20,350,000</u>	<u>\$ 105,221,800</u>

Updated Financial Projections

Each year the budget of JJC is guided by the Three-Year Financial Plan, which was presented to the Board of Trustees in January 2022. The plan was discussed, and the following assumptions and options were presented to the board:

- Total property tax revenue growth of 6.2%
- \$3 per credit hour 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
- 6% benefit cost increase

JJC's operating budget was projected in the financial plan to be \$105.3 million. The FY23 budget presented to the board at the April 27, 2022 board workshop meeting totaled \$105.2

million. The final budget varied the financial plan by less than 0.09%. 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 increased 6% as projected. In the operating funds, five part time positions were converted to three full-time positions, one part-time position and four new full-time positions were created utilizing the \$3 tuition increase. These positions are detailed in the expenditure section.

State Funding

State apportionment funding for enrollment reimbursement is estimated at \$8,100,000 for FY23, unchanged from the actual funding level in FY21. The college had been conservative in building the budget for FY23 due to the state's fiscal issues. The number of credit hours used in the state's funding formula has decreased for FY23 due to the enrollment trends for all community colleges in FY21 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 8.46% in FY23. 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
- Modest 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 FY23 is projected at \$3.5 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:

	Increase <u>FY23</u>	Increase <u>FY24</u>	Increase <u>FY25</u>
Property Taxes	6.20%	3.25%	3.25%
Tuition Rate	\$116/cr. hr.	\$121/cr. hr.	\$126/cr. hr.
Tuition Increase	\$3/cr. hr.	\$5/cr. hr.	\$5/cr. hr.
Enrollment	0.00%	0.00%	5.00%
Reimbursable Credit Hours	-5.11%	-7.46%	-5.00%
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 FY23 is 6.2% due to CPI for the current year being 5.0% and a 1.2% increase from new property which is similar to last year. For FY24 and FY25, a 3.25% increase is used in both fiscal years.

Tuition and Fees. Over the last ten years, credit hours have decreased by 32.14%. Currently, the college has experienced a 1.46% decrease in enrollment for fall 2021 credit hour enrollment based on tenth day and a 5.40% 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 continued to negatively affect enrollment.

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 5.11% for FY23 due to the enrollment experienced in FY21. For FY23, the college is projecting \$8.1 million in state funding

from credit hours, unchanged from the FY21 and FY22 funding level. The college projects no change in the funding rates for FY24 and FY25. When combined with declining enrollment, this results in a 7.46% decrease in funding levels for FY24 and 5.00% in FY25.

JJC's largest expenditure is personnel costs, which represent 79% of the total operating expenses of the college. The following summarizes the expenditure assumptions used in the three-year financial plan.

	% Increase FY23	% Increase FY24	% Increase FY25
Salaries	2.50-3.50%	2.50-4.00%	2.5-4.00%
Benefits	6.00%	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 six separate union contracts that cover faculty, adjunct faculty, clerical, support and technical staff (TOSSC), campus police, facility services and food service employees. The increases from the current contractual agreements have been used in the projections.

Based on medical cost trending a 6% increase for FY23 was budgeted. For FY's 24-25, benefits are factored at a 6% increase based on historical trends.

For FY23, 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 2022, 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 \$3.3 million operating deficit based on no enrollment growth in credit hours. If credit hours increased by 5%, the deficit would decrease to \$2.2 million.

To balance the planned budget for Fiscal 2023, 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.¹ Strategic planning looks at the organization as a whole, is oriented toward the future, supports the mission of the college, is both internally and externally focused, deals with greater levels of uncertainty, and is about creating value for our students and the community we serve.

The college conducts its strategic planning cycle every four years in order to review and update its vision, mission, goals, and core values with a purpose of providing focus for academic programming and support services needed by its students and District 525 stakeholders. In 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.

¹ 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 measured². 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.

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

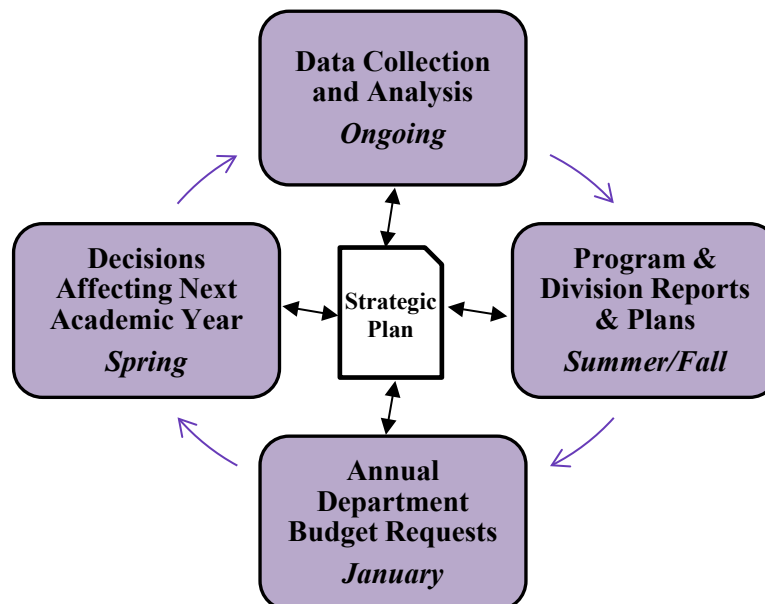
Next Steps - Operationalizing the Strategic Plan

The college has established a strong link between program activities, the budget, and the strategic plan. In 2015, the Program Improvement Committee started collecting Annual Program Updates (APU). All programs³ across all areas of the College prepare an APU. The APU is a summative report of accomplishments, a situational analysis, a multi-year action plan, and a proposal for resources. The APU action plans are where the strategic plan is operationalized. The APUs are compiled and analyzed by chairs, deans, 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



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

Data Collection and Analysis

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

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

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

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

Program and Institutional Reports

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

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

⁴ ICCB Program Review https://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 FY21 & FY22 Budget Processes

During the FY21 through FY22 budget processes, decision making for new initiatives was guided by the college's Strategic Plan. Several new departmental projects were funded.

	<i>Total Projects</i>	Completed	Ongoing/ In Progress	Revised/ Repurposed	Postponed	Cancelled
FY21	24	8	15	1	0	0
FY22	31	11	19	1	0	0

Details on the 14 new FY23 projects and ongoing FY21 and FY22 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 eight divisions, three administrative divisions and five primary operational divisions. One administrative division, four operational divisions, and the Executive Vice President all report to the president of the college. Two administrative divisions and one operational division report to the Executive Vice President. 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, an executive vice president and the president make up President's Staff. The three administrative leaders, the CIO of Information Technology, the Chief Human Resource Officer, the Executive Director of Communications & Marketing, and the Executive Vice President comprise the President's Cabinet.

The subsequent pages include division information as follows:

- Organization charts that identify the relationships of units and programs.
- Responsibility narratives for each division or department.
- FY23 funded initiatives guided by the college's strategic plan, as well as active FY21 through FY22 initiative updates.

ORGANIZATIONAL CHART

DIVISIONS AND DEPARTMENTAL CODES

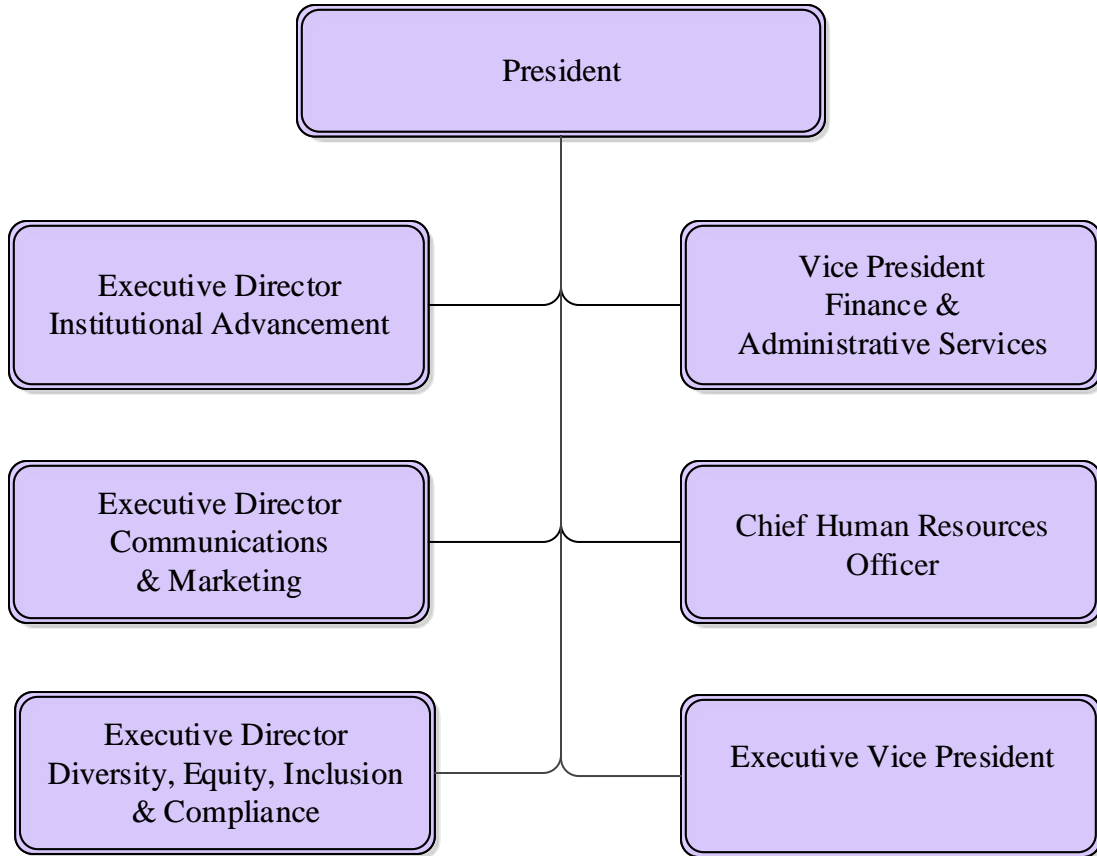
B O A R D O F T R U S T E E S	P R E S I D E N T	E x e c u t i v e V i c e P r e s i d e n t	Vice President Academic Affairs 01-18101, 05-10519, 05-39311	Dean Arts & Sciences 01-14525 01-18110	Dept Chair English/Philosophy/World Languages 01-10005, 05-10505 Dept Chair Fine Arts 01-10002, 05-10002, 05-10502 Dept Chair Math 01-10008, 05-10508 Dept Chair Nat Science/Physical Education 01-10009, 05-10009, 05-10509 Dept Chair Social/Behavioral Science 01-10014, 05-10514 Extended Campus Frankfort 01-14525
				Dean Academic Excellence & Support 01-18102, 01-18108, 01-18113, 01-19006, 05-18108	Director iCampus 01-14501, 01-23105, 05-23105 Dept Chair Library 01-21102, 05-21102, 05-69122 Manager Dual Credit and P20 Partnerships
				Dean Career & Technical Education 01-18115, 06-14949	Dept Chair Agriculture/Horticulture/Veterinary Sciences 01-10001, 01-10018, 01-14522, 05-10501, 05-10518, 05-69090, 05-69095, 05-69101 Dept Chair Business Education 01-10003, 05-10503 Dept Chair Technical Education 01-10015, 05-10515, 05-69070
				Dean Applied Arts, Workforce Education and Training 01-18120, 05-17911-15, 05-41104	Dept Chair Culinary Arts 01-10016, 05-10016, 05-10516, 05-49784, 05-61174, Director Workforce Education 05-17943, 05-17952, 06-16513, 06-16516-19, 06-42503, 06-42505, 06-42616, 06-42631 Director Adult Education 01-14514 Extended Campus City Center 01-14515 Extended Campus Morris 01-14520
				Dean Nursing, Health & Public Services 01-18125	Dept Chair Nursing 01-10017, 05-10517, 05-17933, 10-10017 Dept Chair Health & Public Services 01-10025, 01-19906, 05-10525
				Sr. Director Institutional Effectiveness 01-94114	
			Vice President Student Development 01-38308	Dean Enrollment Management 01-31303	Director Admissions & Recruitment 01-31301, 05-31301 Director Financial Aid/Veteran's Affairs 01-34304, 06-34301, 03, 04 Registrar 01-31300, 05-18105, 05-31300 Coordinator International Student Services 01-36310
				Dean Students 01-32301, 05-32301, 05-63016, 05-63017, 05-69120, 06-32301	Director Student Activities & Campus Life & Student Wellness Advocate 01-33303, 01-36306, 05-36306, 05-65400 Holistic Wellness
				Dean Academic Intervention and Support 01-32315, 06-19961	Director Academic Intervention & Accommodation 01-23101, 01-23104, 05-23104
				Dean Student Success 01-32303, 01-32305, 01-32307	Director Career Services 01-35305, 05-35306 Director Athletics 05-64088, 05-64600, 05-64564 Director Project Achieve/TRIO 06-19551, 06-41411 Manager Disability Services 01-38309
				Sr. Director Multicultural Center 01-39310	Director, Multicultural Student Affairs Manager, International Student Services Project Achieve/TRIO
			Chief Information Officer 01-95115 02-93114 05-95116 05-95117 01-29109	Asst Director Technology Support & Media Services 01-29109	
				Director Enterprise Applications	
				Director Project Management & Enterprise Architecture	Manager Network Services
				Senior Director Information Security	Information Assurance and Security Engineers
				Organizational Change Manager	

ORGANIZATIONAL CHART

DIVISIONS AND DEPARTMENTAL CODES

B O A R D O F T R U S T E E S	P R E S I D E N T	Vice President Finance & Administrative Services 01-82111	Senior Director Business & Auxiliary Services 01-82113	Manager Bookstore & Auxiliary Support Services 05-62022	
				Facility Rentals 05-67205	
				Manager Food Service 05-61021	
				Mail Center 01-93112	
				Print Services 01-88118	
				Manager Purchasing 01-82113	
			Director Campus Safety & Police Chief 02-74204, 05-93204	Commanders	Campus Safety Officers
					Communications Staff
					Records Staff
					Sworn Police Officers & Sergeants
			Senior Director Facility Services 02-76206, 02-78208, 02-92209, Fund 03	Construction Management	
				Superintendent Custodial Services 02-72202	
				Superintendent Maintenance 02-71201	
				Receiving 02-93113	
				Superintendent Roads & Grounds 02-73203	
			Senior Director Financial Services & Controller 01-42602 01-82112, 12-82112	Manager Accounting	
				Assistant Controller	
				Manager Budget	
				Bursar, Student Accounts	
				Manager Payroll	
			Manager Environmental, Health, & Safety 02-79109		
		Chief Human Resources Officer 01-84114 Prof. Development 01-92113	Director Human Resources	Manager Human Resources - Compensation & Benefits	
			Manager Human Resources & Labor Relations	Senior HR Generalist	
		Executive Director Institutional Advancement 01-86116 06-34330 06-96963	Assistant Director Institutional Advancement	Manager Alumni Relations and Annual Fund	
			Director Grants Development, Compliance, Performance 01-86118		
			Scholarship Specialist		
		Executive Director Communications & Marketing 01-83116, 05-63006	Director, Marketing & Creative Services 01-83113	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 01-81113	Compliance Officer		
			Diversity, Equity, Inclusion Manager		

PRESIDENT'S OFFICE



President's Office

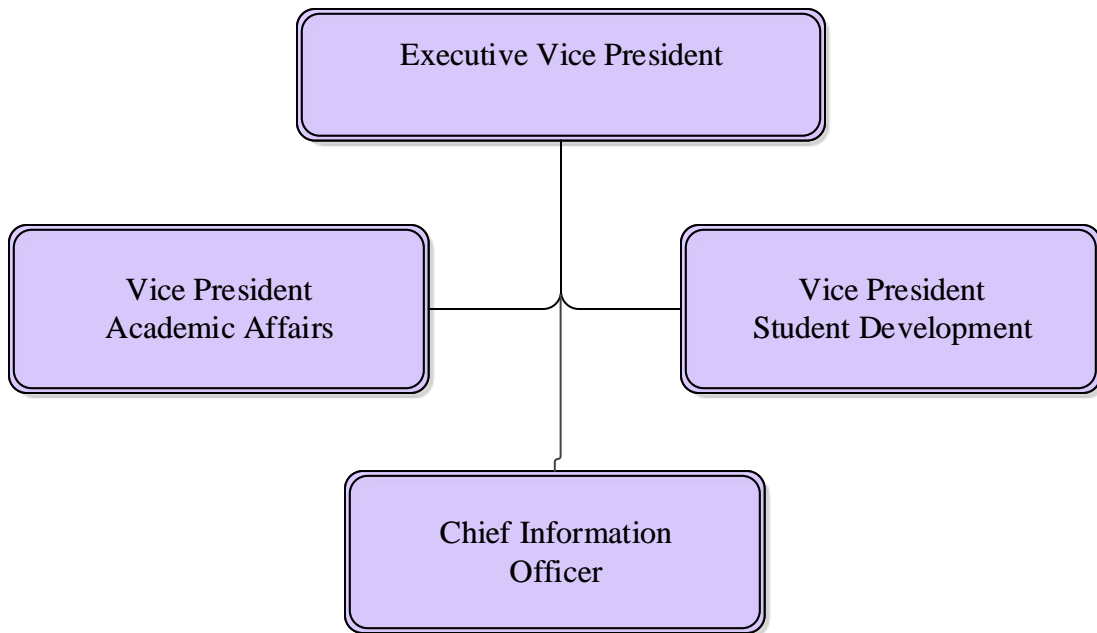
The president is the chief executive officer of the college who is appointed by the Board of Trustees, whose members are elected by the residents of District No. 525. It is the president who is responsible for the administration of the college. As chief executive officer, the president must be responsible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

The following positions report to the president: The vice president of finance and administrative services, the chief human resources 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.

EXECUTIVE VICE PRESIDENT



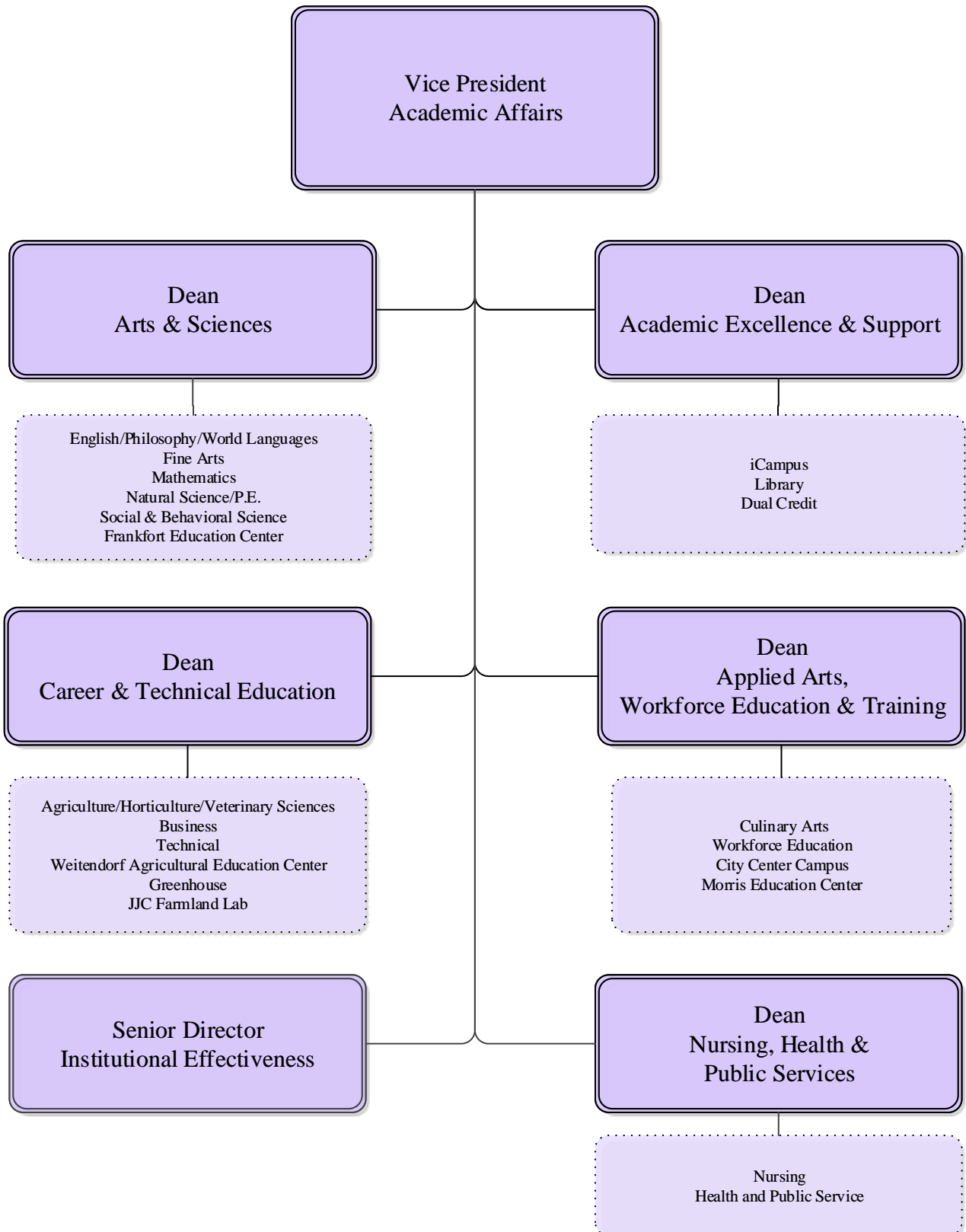
Executive Vice President

The Executive Vice President provides leadership for the divisions of Academic Affairs, Information Technology and Student Development. The executive vice president is the strategic partner to the president and leads institutional initiatives such as the strategic plan, Workday implementation, COVID-19 support, and other institutional projects to advance the college's mission and vision.

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

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

ACADEMIC AFFAIRS



Academic Affairs

The division of academic affairs includes 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 JJC Nursing program 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.

JC's first-time pass rate in 2021 for the National Council Licensure Examination (NCLEX) RN was NCLEX-RN was 95% (state average = 82%; national average = 82%). The pass rate for the NCLEX-PN was 80% (state average = 83%; national average = 80%).

The Nursing department 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 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.

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.

FY23 Budget Challenges:

The pandemic necessitated smaller class sizes to accommodate social distancing which resulted in needing more faculty for fewer students. As the enrollment is beginning to increase, faculty count continues to be a challenge. More faculty are needed, as a lack of faculty impede the progress of developing new programs.

FY23 Budget Highlights:

Instructional supply and equipment upgrades across all programs is evidenced. CARES and HERFF funding provided great opportunities to improve and update equipment this year, allowing the division to focus on other budgetary needs.

FY23 Goals and Initiatives:

The revitalization of the small business development center, renamed the Entrepreneur Business Center (EBC), will provide incredible opportunities to reconnect with the small businesses in downtown Joliet as the center will be relocating to the City Center Campus. This rebirth of the center will allow JJC to promote economic growth in our community, advise new and existing small businesses, provide training and education, develop business strategies/plans, assessments and analysis, assist with seeking capital funding, create a thriving environment for entrepreneurs, and to mentor business owner in our community.

The buildout for the Respiratory Therapy program is complete and the college is in the process of seeking all state and accreditation approvals to start the program. IN addition, focus is being

placed on increasing enrollment of the CNA program while simultaneously increasing enrollment at the Romeoville Campus via this program.

In 2022 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. Leadership will take a close look at expanding iCampus with the long-term goal of creating an online division.

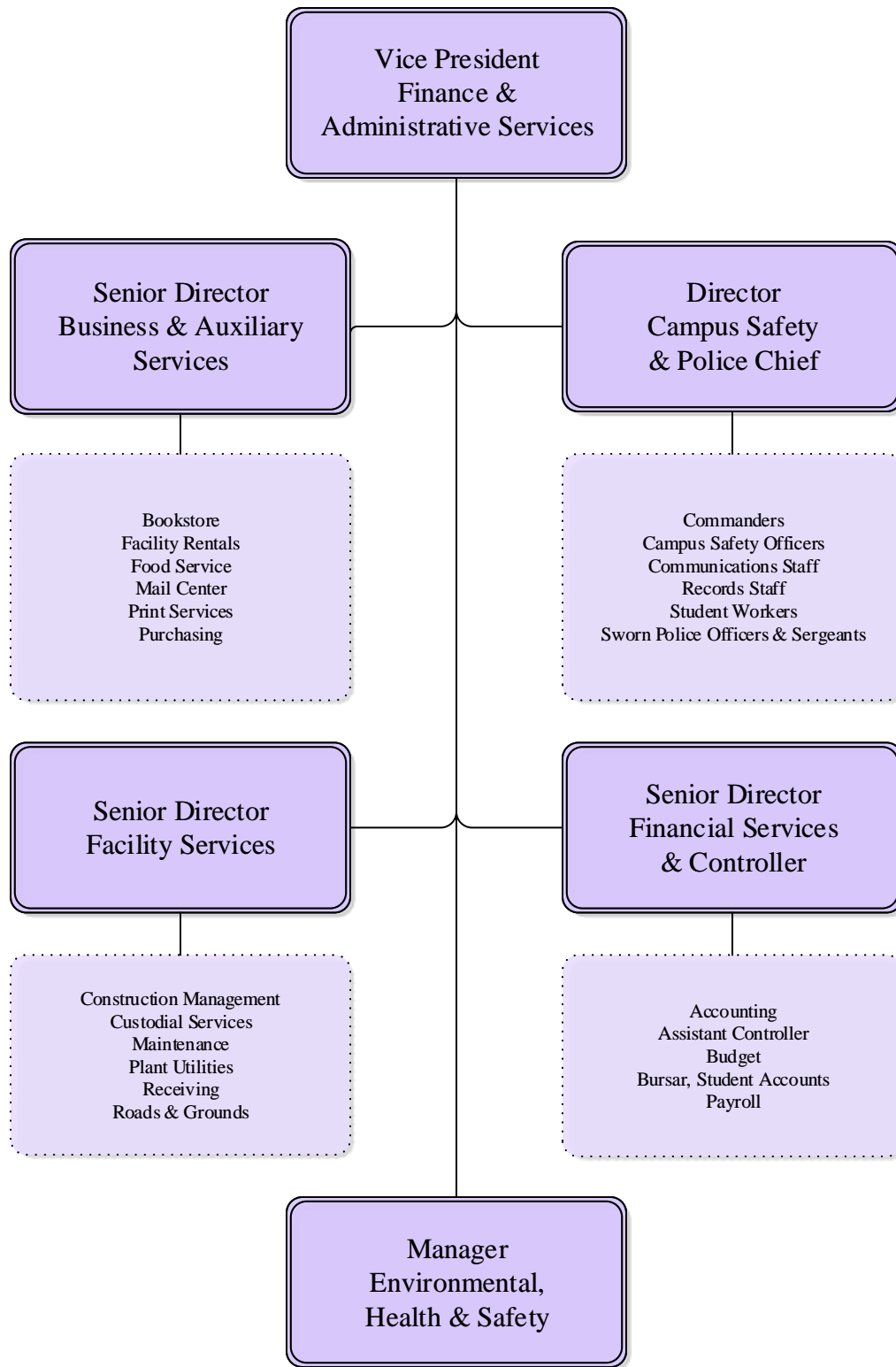
Academic Affairs Initiatives

FY	Goals						Project	Department Outcome	Success Criteria	Anticipated Completion				
	1	2	3	4	5	6				Jul-Sep 2022	Oct-Dec 2022	Jan-Mar 2023	Apr-Jun 2023	FY24 or beyond
FY 23	1						Faculty Learning Communities (FLC)	Offer ongoing FLC for full-time faculty covering various topics such as "Program of Study" to coincide with required professional development described in the Faculty Union CBA.	Provide more FLC opportunities for full time faculty in FY 22.				Apr-Jun 2023	
FY 23	1						JJC Faculty support of Dual Credit Instructors at partner high schools.	Creation a new model of JJC faculty support of partner high school dual credit instructors following guidelines outlined by the Dual Credit Quality Act.	Completion of new model to offer dual credit courses and create new high school partnerships.				Apr-Jun 2023	
FY 23	1						Creation of a new Academic Affairs division - Online Learning and Support	Create a new division dedicated to online learning with specialized faculty and student support.	Increase online enrollment across disciplines.					FY24 or beyond
FY 23	1						<i>Fine Arts</i> replace aging musical instruments	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.					FY24 or beyond
FY 23	1						Begin Respiratory Care AAS program	Complete approval of program, establish clinical agreements, begin offering courses. See assitional information of the status below.	Enrollment of 30 new students.			Jan-Mar 2023	Apr-Jun 2023	
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				
FY22	1						Begin Respiratory Care AAS program	Complete approval of program, establish clinical agreements, begin offering courses.	Enrollment of 30 new students.	Currently awaiting HLC approval. HLC visit was completed. CoARC accreditation letter of intent will be submitted June 1, 2022. Course offerings are slated to begin Spring 23 pending HLC approval and provisional accreditation from CoARC. Enrollment of 30 students remains the goal for Sp 23 enrollment. Four clinical agreements are currently in place with multiple others being worked on.				

Academic Affairs Initiatives

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.	Full JRC-DMS accreditation received for general, OB-GYNE, ABD, and Vascular certifications for the DMS program. Advanced Vascular sonography certificate now being offered. In Fall 22 the DMS program will expand to 20 students with 2 FT faculty from 13 students and 1 FT faculty. Successful hiring of a FT faculty clinical education coordinator was completed in May 22.
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.	The paralegal program is launched. A certificate in PLS is available for students who already have a degree. We also have an AAS degree in PLS available. According to OIRE there are currently 74 students enrolled in PLS courses this spring 22. Summer 22 courses have 22 PLS students enrolled.

FINANCE & ADMINISTRATIVE SERVICES



Finance and Administrative Services

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

- Business & Auxiliary Services
- Campus Police
- Facility Services
- Financial Services
- 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.

FY23 Budget Highlights:

- 50th balanced operating budget.
- Developed a long-term initiative planning model, whereby major college initiatives are prioritized. Future operational surpluses will be earmarked to fund these strategic initiatives.

FY23 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.

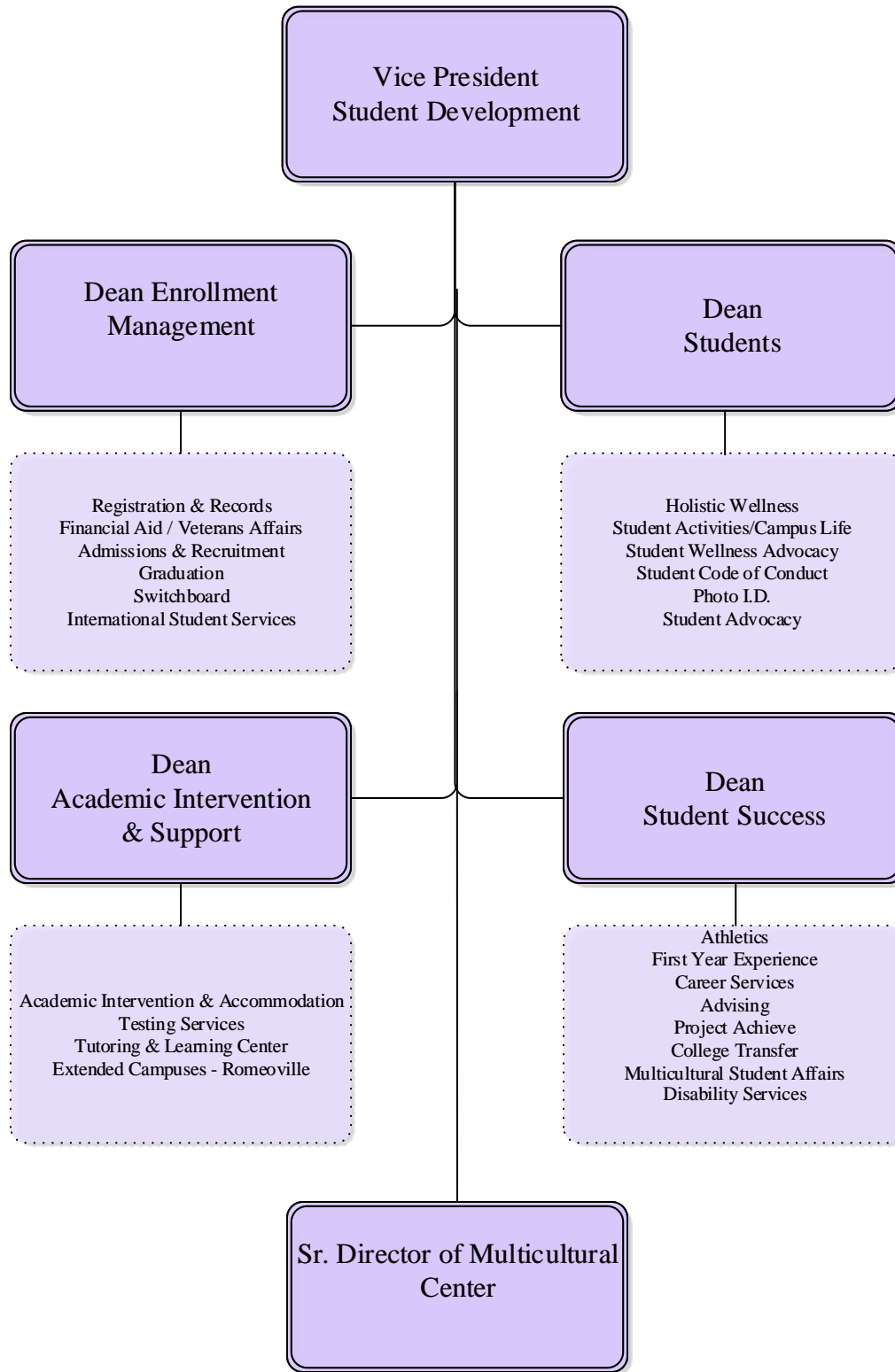
FY23 Goals and Initiatives:

- 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 2022	Oct-Dec 2022	Jan-Mar 2023	Apr-Jun 2023	FY24 or beyond
FY23			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.				Apr-Jun 2023	
FY23	1						Improve Textbook Affordability	Operationalize the program and continue to increase participation.	Increase participation by 10%.			Jan-Mar 2023		
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	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 completed. City Center and Police station construction in 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 FY22-25.	Ongoing				
FY20		2			5		<i>Administrative Services Leadership Team.</i> Successfully implement new ERP.	ERP implementation began in the summer of 2019. Project duration is anticipated to be 36 months.	Successful implementation of ERP modules used by departments within the Administrative Services Division.	Workday ERP Finance and HR modules were implemented July 1, 2021.				

STUDENT DEVELOPMENT



Student Development

Led by the Vice President of Student Development, who is also a member of the President's Cabinet, this division includes 18 departments:

- Academic Intervention and Support – includes academic intervention and communication center, welcome desk, tutoring and learning center (TLC), university partnership center and transfer initiatives, learning resource center, testing services, and the Romeoville Campus.
- Enrollment Management – includes the departments of registration & records, admissions & recruitment, and financial aid/veterans affairs.
- 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, mental health support, and holistic wellness.
- Student Success – includes the departments of student advising center, athletics, career services, and disability services. Athletics includes 18 NJCAA Division III teams (men's baseball and wrestling, women's softball, and men's and women's cross country, soccer, basketball, volleyball, bowling, golf, and competitive cheer).
- Center for Multicultural Access and Success – includes TRIO programs (Project Achieve and Educational Talent Search) and international student services.

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.

FY23 Budget Highlights:

- Established the first Center for Multicultural Access and Success (Office of Multicultural Student Affairs and TRIO Programs realignment), a center dedicated to the college's diversity, equity, and inclusion efforts for students.
- Launched new EAB tool (Navigate) which provides tools for early intervention and academic support to support student success.
- Achieved a successful implementation of Workday Phase I – Admissions and Recruitment.
- Increased resources and services to support mental health and wellness for students.

FY23 Challenges:

- There continues to be uncertainties regarding student enrollment post-pandemic. To proactively address this challenge, the division will continue to invest high-tech, high-touch innovations to strengthen student engagement from college entry through completion.

FY23 Goals and Initiatives:

- Execute institutional strategic action plans to grow student enrollment.
- Champion diversity, equity, and inclusion initiatives to support student persistence, retention and completion.
- Implement Workday Students for Phase II to strengthen student engagement and success.
- Strengthen transfer partnerships with 4-year institutions through University Partnership Center.

Student Development Initiatives

FY	Goals						Project	Department Outcome	Success Criteria	Anticipated Completion				
	1	2	3	4	5	6				Jul-Sep 2022	Oct-Dec 2022	Jan-Mar 2023	Apr-Jun 2023	FY24 or beyond
FY23	1	2				6		Increase adult student enrollment and cohort completion	Increase the percentage of adult students enrolled at JJC by 5%					FY24 or beyond
FY23	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 & 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.					FY24 or beyond
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				
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 & 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.	Status FY 22: In Progress The Strategic Enrollment Management Committee did a deep dive into each of the five themes during the SEM Committee meetings in the 2021/2022 academic year. Subject matter experts in each area were brought in as guests to discuss and evaluate goals, action items, and KPI's. Although SEM 3.0 was written to be a four-year plan, it was recently decided that we will sunset the plan after three years. Doing so will allow the Committee to write SEM 4.0 and have it align with the College's next Strategic plan. SEM 4.0 will launch in fall 2023. Fall to fall retention increased by 4.5%. 100% of all support services were made virtual/remote over the course of the pandemic.				

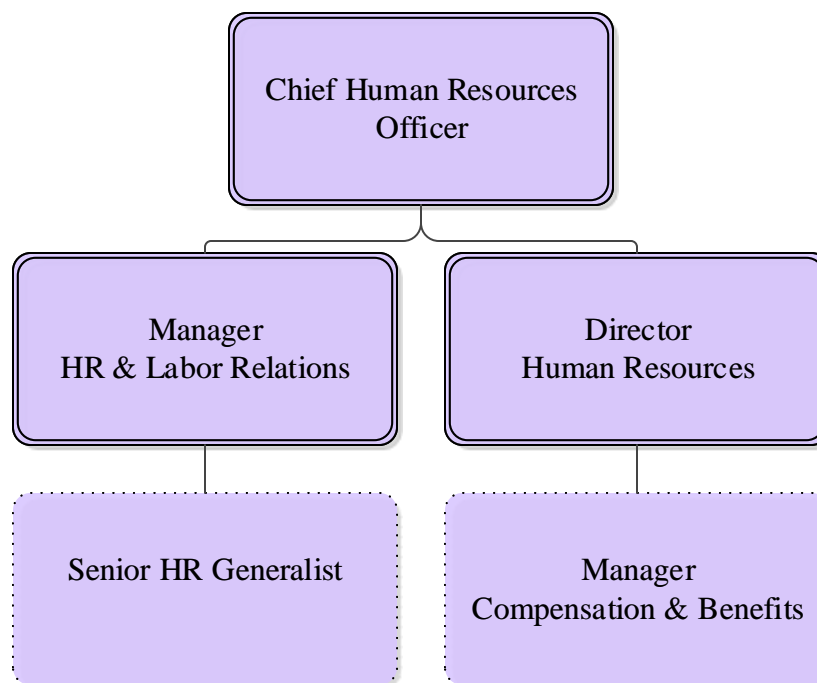
Student Development Initiatives

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 □ a n 4 . □ n n a 6 . □ a 5	Explored new syllabus software/tools. Launched new A a a provides tools for early intervention and academic support; access to the advising community appointments/schedules both on campus and remote. Introduced and implemented a disability service toolkit and comprehensive resources to enhance in classroom learning.
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 & 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.
FY21	1	4		Institutionalize Guided Academic Pathways	Strengthen academic pathways to support student success.	2 2 --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	Online new student orientation •5,646 students completed n n n a n 4 1 2 n n 4 n a compared to the year prior and 101% increase when compared to two years prior Persistence •Title III goal was to increase fall-to-spring persistence •In Year 5, fall-to-spring persistence rose to 68.2% representing a 5.2% increase Graduation •Title III Goal was to increase 3-year student graduation rate from 13% to 18% •JJC made significant strides with an increase of three percentage points, from 14% to 1 •First-time, FT male graduation rate is 18% •First-time, FT female ad a n a 1
FY21			4	Implement Workday student module	Implement Workday for admissions and recruitment to strengthen student applicant engagement and communication.	d n and 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.

Student Development Initiatives

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
FY21		2			Achieve a diversity, equity and inclusion paradigm	Expand resources and services for diverse learners.	<p>a 2 21</p> <p>--increase persistence each 4 .2 d students.</p>	<p>Persistence rates, as measured by fall-to-spring, enrollment were consistent for African American students when comparing data from Fall 18 to Spring 18 6 . . . persistence rates for Fall 18 to Spring 18 5 .2 . . . n a Hispanic or Latino students Fall 18 to Spring 18 (64.5%) and Fall 18 to Spring 18 (66.4%). Due to the 1 and 2 1 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.</p>

HUMAN RESOURCES



Human Resources

Led by the Chief Human Resources Officer, who is also a member of the President's Cabinet, the division of Human Resources provides strategic services and support in the following areas:

- HR Administration
- Talent Acquisition, Onboarding & Retention,
- Training & Professional Development
- Labor Relations
- Total Rewards – Compensation, Benefits, Wellness

Human Resources Department Major Responsibilities:

- Serves in a strategic capacity to the college by aligning HR planning with the college's strategic plan to enable goal achievement through employee engagement and performance.
- Secures and retains talent by developing workforce strategies, providing initiatives to build and develop skills, competencies, and expertise needed to advance college goals.
- Establishes and executes HR processes, systems, and services to provide high levels of efficiency, quality and cost-effectiveness.
- Labor Relations: Serves as primary point of contact on contract provisions requiring compliance, interpretation, or implementation; Participates and/or leads collective bargaining negotiations.
- Compensation: 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.
- Champion, influence, and align HR objectives and initiatives with the College's diversity and inclusion goals.
- Benefits and Wellness: Oversight for overall benefits including time offs, leaves, employee health insurance, retirement savings, and related items.
- 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

FY23 Budget Highlights:

- Continued strengthening compensation support mechanisms such as market data sources and survey information, and employee/manager education.
- Actions to build a professional development and institutional learning/training and wellness program.
- Diversity and inclusion initiatives related to recruitment, onboarding and retention.
- Process improvement and compliance.
- Campus-wide employee engagement activities

FY23 Challenges:

- Continued Implementation of Workday; continued learning/training and process improvement and expanding functionality.
- 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 staff.

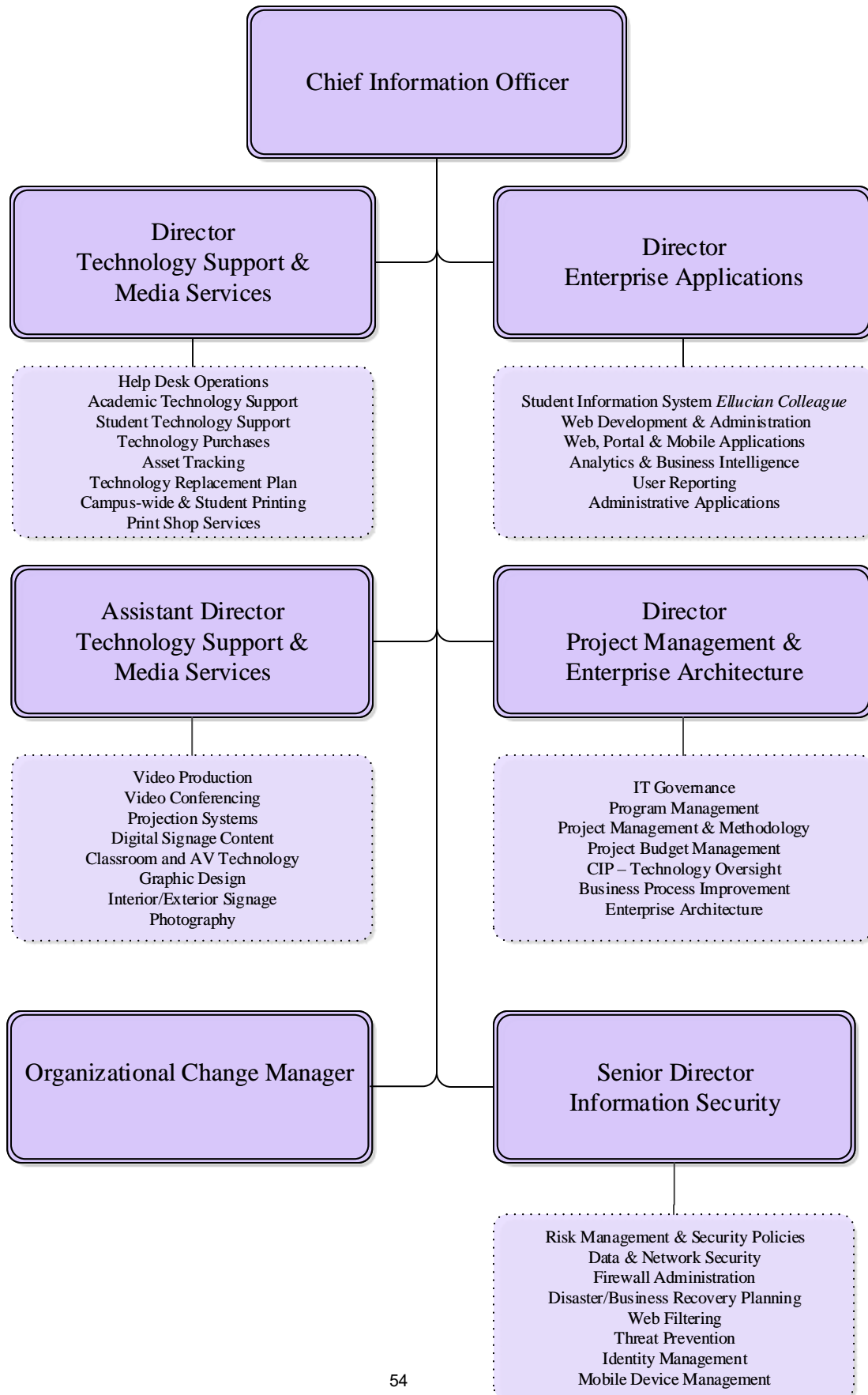
FY23 Goals and Initiatives:

- Expanding opportunities for process improvement, reporting & metrics in Workday
- Develop HR organizational structure and individual competencies
- Analysis and planning from a “total rewards” strategy
- Continued enhancements to the hiring plans/processes including focused sourcing to support goal achievement in the Diversity, Equity and Inclusion plan.
- Establish a plan of action regarding professional/employee development and employee wellness planning.
- Provide a revised Leadership Training program
- Provide “ADA/FMLA/Work Comp” training
- Buildout of the learning/talent management module of Workday

Human Resources Initiatives

FY	Goals						Project	Department Outcome	Success Criteria	Anticipated Completion				
	1	2	3	4	5	6				Jul-Sep 2022	Oct-Dec 2022	Jan-Mar 2023	Apr-Jun 2024	FY24 or beyond
FY23			3				TOSSC Compensation - Analysis	Alignment of TOSSC positions; develop a compensation structure that reflects the merged union structure and provides for growth and development opportunities for employees in this classification	Completed job and compensation analysis. Improved structure, communication methodologies and efficiency in administration.	July - December 2022				
FY23			3	4	5		Professional Development, Training and Wellness	Implementation of strategies identified in 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	July - Dec 2022				
FY23			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	July- Dec 2022				
FY23	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.	Implementation, communication and training on Workday Talent Module	July 2022 - March 2023				
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				
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	Completed and pilot implemented for FY22 performance cycle and FY23 annual increases.				
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	Ongoing into FY23				
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	Ongoing with some Carryover into FY23				
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.	Partially completed. Rollover to FY23 with the implementation of the Workday Talent Module.				

INFORMATION TECHNOLOGY



Information Technology

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
- Organizational Change Management

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.

FY23 Budget Highlights:

- The college's IT operations budget will decrease by approximately \$50,000 as a result of operational efficiencies and reduction of 3rd party software needed as a result of our Workday implementation. The college will continue its shift towards cloud-based software with annual subscription-based pricing models with further reductions in 3rd party software anticipated as the Workday implementation continues.
- Based on Division annual program updates (APU) there were an additional \$510,000 in capital investments in technology identified. The majority of these investments continue to be in support of the college's cyber security efforts. Enrollment declines continue to negatively impact technology fee revenue.
- The modernization of the college's Enterprise Resource Planning (ERP) systems and transition to Workday has seen the successful with go lives in human resources, finance, and student recruiting and admissions. The student phase 2 project is in progress with a phased implementation through Fall 2023 that includes all remaining academic and student functionality.
- 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. These efforts have been slowed by the pandemic and resulting effect of lower enrollment and less staff and students on our campuses. Telecommunication expenses will continue to be

positively impacted by the college's implementation of its new cloud-based phone system, RingCentral.

- 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. CaresAct and related federal funding mechanisms have been leveraged to support additional investments in technology through the pandemic.
- 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 and escalate beyond FY23 as the Workday implementation as completed and legacy and 3rd party systems are retired.

FY23 Challenges:

- The post-pandemic environment presents uncertainty that will put pressure on the college's budget if there continues to be corresponding declines in enrollment. 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 ongoing transition to Workday.

- Providing access to timely, accurate information in a self-service manner at all levels of the institution continues to be challenging. 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. The college has further invested in Workday Planning and Prism Analytics to help achieve this goal. Workday Planning phase 1 went live and modernized the college's budget planning process for FY23. In addition, Workday Prism Analytics will go live with its first use case for historical worker data. The college will need to continue to leverage these investments and ensure that staff are appropriately trained and become proficient in these technologies going forward.

FY23 Goals and Initiatives:

- The Workday student phase 2 project is in progress and will go live in four phases through Fall 2023, which will complete the Mission: Possible program. Corresponding legacy and 3rd party systems will continue to be identified for retirement as historical data and transactions are accounted for appropriately.
- The college will expand its cyber security program through multiple initiatives. Expanding the use of multi-factor authentication to our students in FY23 along with our Workday student phase 2 efforts 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. This will also include our efforts to reduce our student account provisioning time to zero which is embedded in our technology strategic plan.
- In FY23 the college will continue 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 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.
- The college's MyJJC portal will be modernized and replaced with Microsoft cloud-based solution and platform. The new portal will continue to provide and contain mission-critical information and business processes that will not be migrating to Workday.
- The Enterprise Architecture discipline will continue to be established and mature by implementing systems and processes that support college-wide stakeholder engagement in strategic technology initiatives and decisions.
- The discipline of Organizational Change Management (OCM) will be further developed and institutionalized beyond the scope of the Workday implementation.

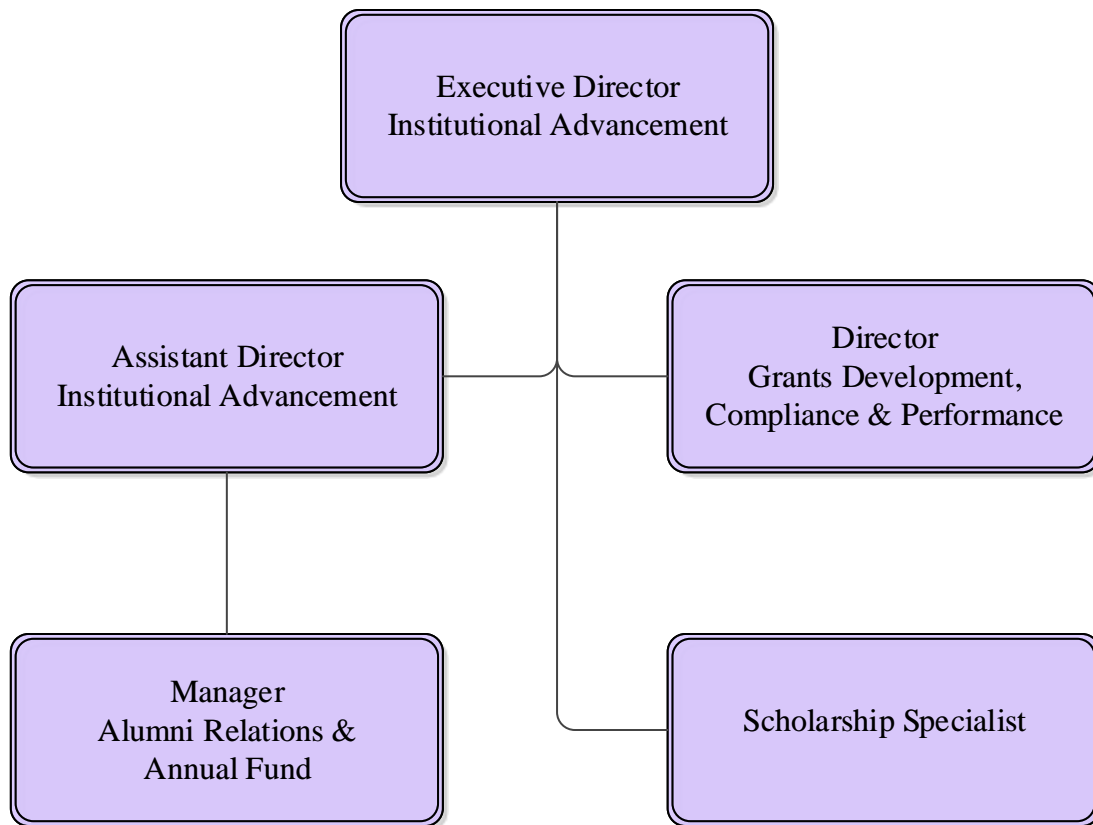
Information Technology Strategic Initiatives

FY	Goals						Project	Department Outcome	Success Criteria	Anticipated Completion				
	1	2	3	4	5	6				Jul-Sep 2022	Oct-Dec 2022	Jan-Mar 2023	Apr-Jun 2023	FY24 & beyond
FY23	1	2					Workday Student Phase 2	Project timelines and budgets for Student phase 2 efforts are met.	Remaining core Workday student capability is live with students registering for Fall 2023				Apr-Jun 2023	
FY23			3	4			Advance the college's cyber security program.	Expand use of multi-factor authentication (MFA) to include Students.	MFA is implemented and live for students			Jan-Mar 2023		
FY23			3	4			Improve Asset Management Program.	Implement non-capital asset tracking in Workday and load current technology assets.	Capital and non-capital assets loaded into Workday and begin tracking.		Oct-Dec 2022			
FY23	1	2		4			Classroom upgrades	Convert 180 classrooms from analog to digital and retrofit and modernize existing classrooms to collaborative style learning spaces.	Classroom conversions and upgrades completed. Assess improvement of student experience.				Apr-Jun 2023	
FY23	1	2	3	4	5		Workday Prism Analytics	Implement Workday Prism Analytics with first use case. Ensure appropriate training and knowledge transfer to college staff. Assess and prioritize other use cases after the first goes live.	Go live with Workday Prism Analytics for historical worker data.	Jul-Sep 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				
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.	Went live July 1, 2021				
FY22	1	2	3				Workday Student Recruiting & Admissions	Go live with student recruiting and admissions within Workday.	Go live on time, on budget.	Went Live October 18, 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	Implmented RingCentral and completed all sites by February 2022.				
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.	Microsoft Intune has been implemented. Risk management process has been formalized. Student MFA being implemented with Workday Student Phase 2.				
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.	In progress. Awaiting Capital assets completion by Financial Services team.				
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.				

Information Technology Strategic Initiatives

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

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.

FY23 Budget Highlights:

This year, the JJC Foundation is paying out 4% on all endowments. The JJC Foundation High School Merit Scholarships will award \$3,600 per student at each of our 26 feeder high schools in our district.

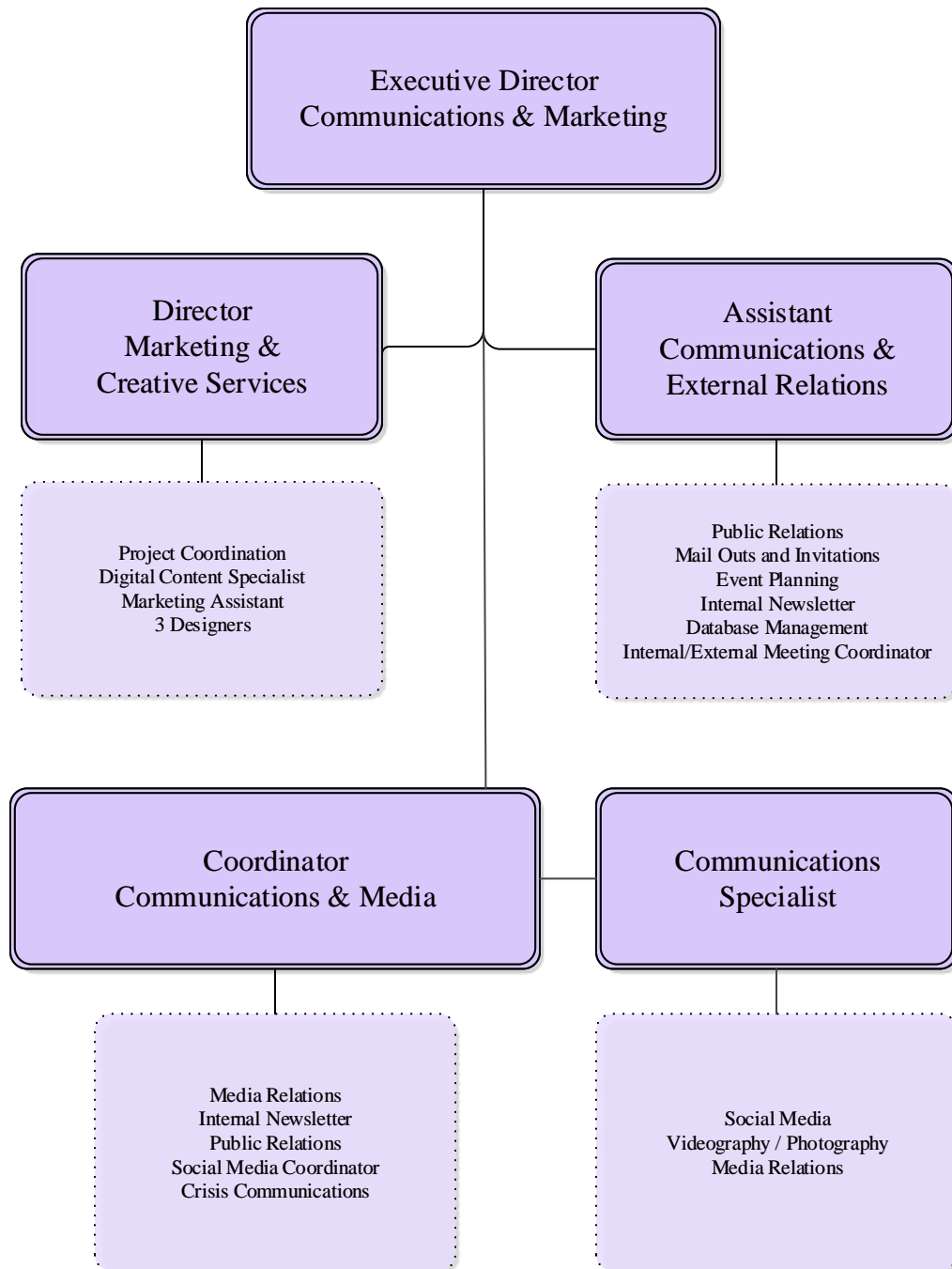
FY23 Challenges:

With growing financial needs, the Foundation has been challenged to bring in additional scholarship support for students.

FY23 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

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.

FY23 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.

FY23 Goals and Initiatives:

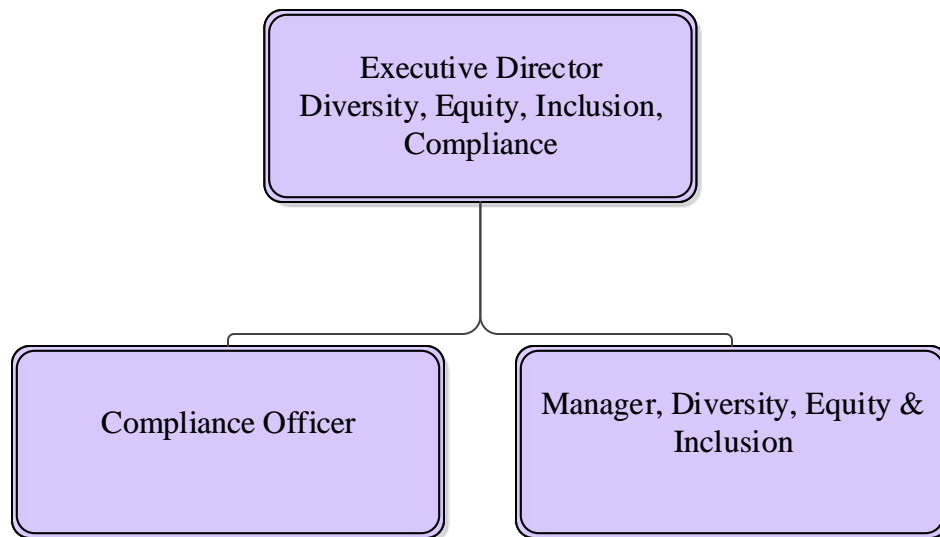
- Streamline Shared Governance Model at the college by creating a participatory culture, developing opportunities to learn about institutional plans consistent at leadership meetings and in campus-wide town halls.

- Build on FY22 success in President's Ambassadors Group to engage Spanish-speaking communities, which will further inform future grassroots outreach strategy.
- Implement a district wide perception study of Joliet Junior College, assess findings, and develop action plan for execution.
- 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 2022	Oct-Dec 2022	Jan-Mar 2023	Apr-Jun 2023	FY24 or beyond	
FY23				3		5	Redevelop existing Shared Governance Model	Grow equitable employee engagement on committees and expand opportunities for participation in institutional conversations and information opportunities.	Work with DEI Council subcommittee to complete and finalize an updated shared governance model.		Oct-Dec 2022				
FY23					4	5	6	Implement statewide community college branding initiative at the local and regional levels	Create marketing collateral and identify ambassadors to support this initiative across JJC communication platforms.	Increase in positive perception using quantitative and qualitative data collected by the Illinois Community College Marketing Collaborative			Jan-Mar 2023		FY24 or beyond
FY23				3	4	5		Implement district-wide perception and brand study	Collect quantitative and qualitative data to drive further development of college outreach and brand post-pandemic	Complete assessment of study outcomes and implement action items			Jan-Mar 2023		
FY23					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 2023		
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				
FY22				2			5	6	Bring development of the Continuing Education catalog in line with current branding, readability, and institutional style guides.	Key external publication needed to align with institutional goals, tone, and marketing strategy.	All major external publications are now developed in conjunction with the Communications and Marketing Division to maintain quality and brand alignment.	Complete			
FY22				2				5	6	Conduct communications audit	Work with a cross-functional team to implement five-point action plan to address website, social, image, brand, and accessibility challenges.	Execution of five-point action plan in February 2022.	Complete		
FY22				2					5	6	Web chat expansion	Increased user engagement and assigned employees across the college to support live chat and AI chat.	Since the chat launched in 2020, we have nearly two years of data to make modifications as needed, which included chatter assignments and web page modifications based on consistent questions we received.	Complete	

DIVERSITY, EQUITY, INCLUSION, COMPLIANCE



Diversity, Equity, Inclusion and Compliance

- Led by the Executive Director of Diversity, Equity, Inclusion and Compliance; supported by the Compliance Officer, Program Manager and Administrative Assistant, this office supports the following areas:
- Provides oversight of Institutional Compliance
- Diversity, Equity, and Inclusion Initiatives
- Institutional Training for Diversity, Equity, and Inclusion Education and Compliance
- Title IX
- Institutional Policy and College Procedure Management
- Diversity, Equity and Inclusion Programming
- Affinity Employee Groups

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 facilitates campus-wide cultural competency training for all employees and implements the 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.

FY23 Budget Highlights:

- Ongoing Cultural Competency Education
- Cultural Competency and Circle Keeper Training of JJC employees
- DEI Education and Awareness Programming (including DEI book club and peace circles)
- Affinity Group Management
- Ensuring all Title IX investigator, deputy, coordinator, and sexual assault/support training for mental health professionals are completed
- Professional Development/Training
- Guest Speakers and DEI Consultants

FY23 Goals and Initiatives:

- DEI Plan Implementation
 - Tracking, reporting and updating
 - Ongoing operational management of plan with executive ownership, chair and co-chair for each goal area
 - Holistic campus communication regarding progress
- Ongoing 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
- Implementation of Affinity Groups
- Creating DEI toolkit for faculty classroom support
- DEI Book Club
- Ongoing campus collaboration with key initiatives and programming
- 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 (SCC)
- Diversity Award Submissions
 - National AACC Advancing Diversity Award
 - ICCTA Equity Award

Diversity, Equity, Inclusion and Compliance Initiatives

FY	Goals						Project	Department Outcome	Success Criteria	Anticipated Completion				
	1	2	3	4	5	6				Jul-Sep 2022	Oct-Dec 2022	Jan-Mar 2023	Apr-Jun 2023	FY24 or beyond
FY23							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. Create a safe, welcoming, and engaging environment by eliminating barriers to inclusion, increasing civic participation, and celebrating institutional diversity 4. Foster and cultivate new and existing partnerships	#1 a. PACE KPIs and other adhoc assessments b. Enhancement in recruiting methodology; Design a recruitment strategy for diverse employees c. Training and education in diversity recruiting d. Expend marketing of diverse employment opportunities e. Track, report and analyze HR data (#s of diverse applicants, & # of diverse employee interviewed/hired); and other relevant data #2 a. PACE KPIs and other adhoc assessments b. Leadership Training c. Create opportunities for open and honest and courageous conversation d. Create professional development opportunities e. Office employee prog/events at varies time (evening shifts) and locations #3 a. Enhance student access to online applications b. Identify barriers that impact student success and retention c. Promote institutional diversity for					FY24 or beyond
FY23	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 Implement CCW opportunities for all employees					FY23 or beyond
FY23			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.	Internal self-assessment; Review external audit result; Maintain internal compliance scorecard					FY24 or beyond
FY23			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.	Track participation, PACE and other assessment tools					FY24 or beyond
FY23				4	5		DEI Book Club	Provide a safe place to have open conversation; Create relationships .	Ongoing roll-out to campus community; Track participation, report and assessment data including PACE and SCCE results					FY24 or beyond
FY23				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					FY24 or beyond
FY23	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					FY24 or beyond
FY23	1			4	5	6	DEI Council	Sponsoring council events and other initiatives.	PACE, CCSSE and other adhoc assessment					FY24 or beyond
FY20 - FY23 Goals 1. Analyze the hiring process and utilize innovative recruitment and training opportunities to improve the diversity of our employers to be more representative of the student body. 2. Create a welcoming environment for our diverse employee population by providing intentional opportunities for all employees to grow, engage, and prosper at JJC. 3. Create a safe, welcoming, and engaging environment by eliminating barriers to inclusion, increasing civic participation, and celebrating institutional diversity. 4. Foster and cultivate new and existing partnerships through open and flexible dialogue.														

BUDGET PROCESS

BUDGET PROCESS

For the fiscal year commencing July 1, 2022, 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 executive vice president, 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 FY23 budget is constructed using the FY22 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												

FY23 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 3-7 January 12	Finance Committee Projections/Annual Plan Review President to communicate budget updates during Opening Session.
January 26	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 16	Budget office to provide information to access budget development worksheets via Workday.
February 16-28	Department budget preparation. Vice president/dean/supervisor approval of budget requests.
February 28	Budget forms due electronically
February 28- March 4	Budget office reviews and summarizes requests.
February 28- March 4	Budget meetings with individual President’s Cabinet members and budget team to review requests. President’s Cabinet preliminary review of requests.
March 4	Budget office summarizes and prepares requests for presentation to President’s Cabinet.
March 7-18	President’s Cabinet budget workshops for final request review.
March 9	Board of Trustees input and reviews budget information to date including tuition and course fee recommendation. (If necessary)
March 14-18	Spring break.
March 21- April 22	Budget production.
April 6	Finance Committee- Budget Discussion
April 11-13	President’s Cabinet approves preliminary budgets distributed to departments for technical corrections.
April 27	Board of Trustees reviews draft budget highlights.
May 11	Board of Trustees considers adopting preliminary budget. Legal budget posted for public view. Draft budget document received.
June 15	Board of Trustees holds public hearing of the legal budget. Board of Trustees considers adopting the legal budget.
July 1	Beginning of FY23.

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

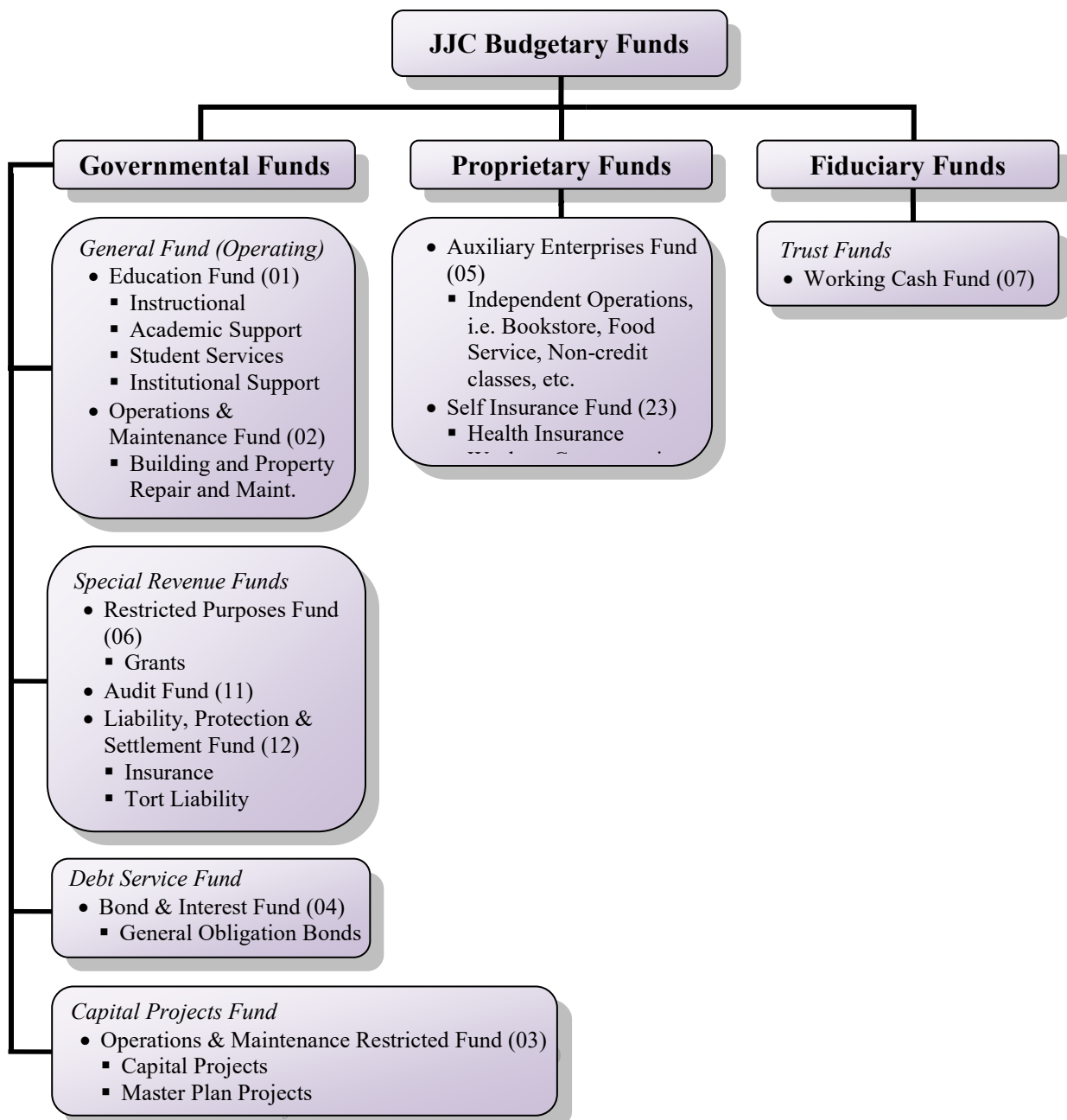
FUND DESCRIPTIONS

FUND DESCRIPTIONS

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

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

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



GOVERNMENTAL FUND TYPES

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

General Fund (Operating Funds)

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

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

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

The Education Fund is used to account for the revenues and expenditures of the academic and service programs of the college. It includes the cost of instructional, administrative, and professional salaries; supplies and moveable equipment; library books and materials; maintenance of instructional and administrative equipment; and other costs pertaining to the educational program of the college. (See Sections 3-20.3 and 7-18 of the *Illinois Public Community College Act*.)

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

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

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

Special Revenue Funds

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

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

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

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

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

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

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

Debt Service Fund

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

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

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

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

Capital Projects Fund

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

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

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

PROPRIETARY FUND TYPES

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

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

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

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

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

FIDUCIARY FUND TYPES

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

Trust Funds

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

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

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

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

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

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

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

REVENUE SUMMARY

REVENUE SUMMARY

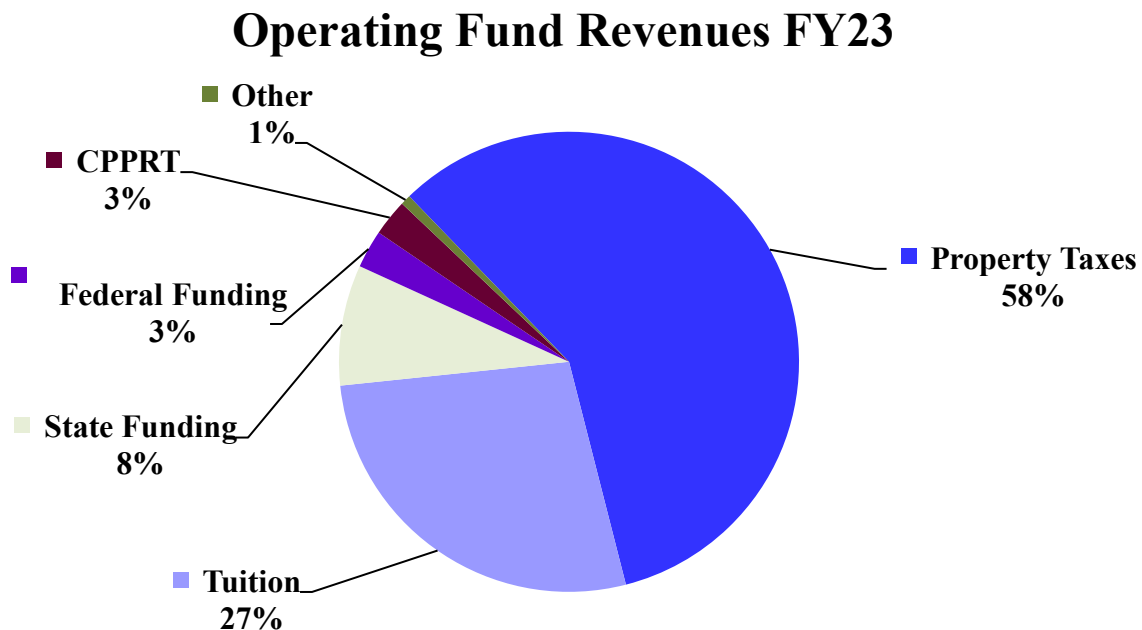
COVID-19 Update

For FY22, the college held almost all classes in an online format, except for certain labs and this has caused a decrease in enrollment. The most recent financial plan projections for FY23 showed an estimated \$3.3 million operating deficit based on no enrollment growth in credit hours. If credit hours increased by 5%, the deficit would decrease to \$2.2 million.

To balance the budget for FY23, the college has the ability to use Higher Education Emergency Relief Funds (HEERF), Coronavirus Response and Relief Supplemental Appropriations Act Funds (CRRSA) and American Rescue Plan Funds (ARP) 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 are included by fund in subsequent pages. The following describes the overall revenue assumptions used in preparing the budget, along with additions and initiatives planned for FY23.

Tuition, state funding and property taxes are the three major sources of operating revenues available to the college. These three revenue sources account for 93% of the operating revenues. The remaining sources include CPPRT, interest, facilities rental and federal sources. Operating revenues for the Education and Operations & Maintenance Funds, including transfers, are projected at \$105,221,800 compared to the prior year of \$100,943,030 or a 4.24% increase. This increase is due to federal revenue and property taxes that is offset by a decrease in tuition revenue.



Property Taxes

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

The overall property tax rate of the college is limited by the Property Tax Extension Limitation Law (PTELL) imposed by Illinois Public Act 87-17. This law was effective for the 1991 tax levy year and limits the annual growth in the property-tax extensions to either 5% or the percentage increase of the consumer price index (CPI), whichever is less. PTELL allows a taxing district to receive a limited inflationary increase in tax extensions on existing property, plus an additional amount for new construction and voter-approved rate increases. New property valuation is estimated to be \$300 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 adopted in December 2022 will be recognized as a receivable and revenue for the year ending June 30, 2023.

The tax rate of the college for the 2021 levy is \$0.2848 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 \$201,000 will pay \$190.81 in taxes to the college for 2021 taxes, which are collected in 2022. For the 2022 levy, taxes are anticipated to increase by 5.8%, which is comprised of a 6.2% increase for the college's operating funds coupled with a 2.9% increase in the debt service levy for FY23 (2022 tax levy). The increase is an estimate based upon the tax cap, which includes an increase of 5.0% based on the consumer price index (CPI) for 2021 and a 1.2% increase from new construction. For the 2021 levy, the total increase in the college's levy was 2.3%, which was slightly more than what was budgeted. The operating levy extension was a 2.7% increase and the debt service extension was a 1.2% decrease. The projected budget for FY23 property taxes, by fund, is as follows:

	2021	2022	2021	2022
	Actual	Projected	Net Collection	Net Collection
	2021-2022	2022-2023	2021-2022	2022-2023
Education Fund	\$ 38,050,000	\$ 41,316,000	\$ 37,574,000	\$ 40,800,000
O & M	20,000,000	20,405,000	19,750,000	20,150,000
O & M Restricted	1,040,000	1,053,000	1,027,000	1,040,000
Audit	77,000	81,000	76,000	79,500
Liability, Protection & Settlement	700,000	699,000	691,000	690,000
Debt Service	7,500,000	7,715,000	7,406,000	7,618,250
TOTAL	\$ 67,367,000	\$ 71,269,000	\$ 66,524,000	\$ 70,377,750
Percentage change		<u>5.8%</u>		<u>5.8%</u>

Tuition and Fees

The budget detail and schedules include a \$3 tuition increase, from \$113 to \$116. 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.

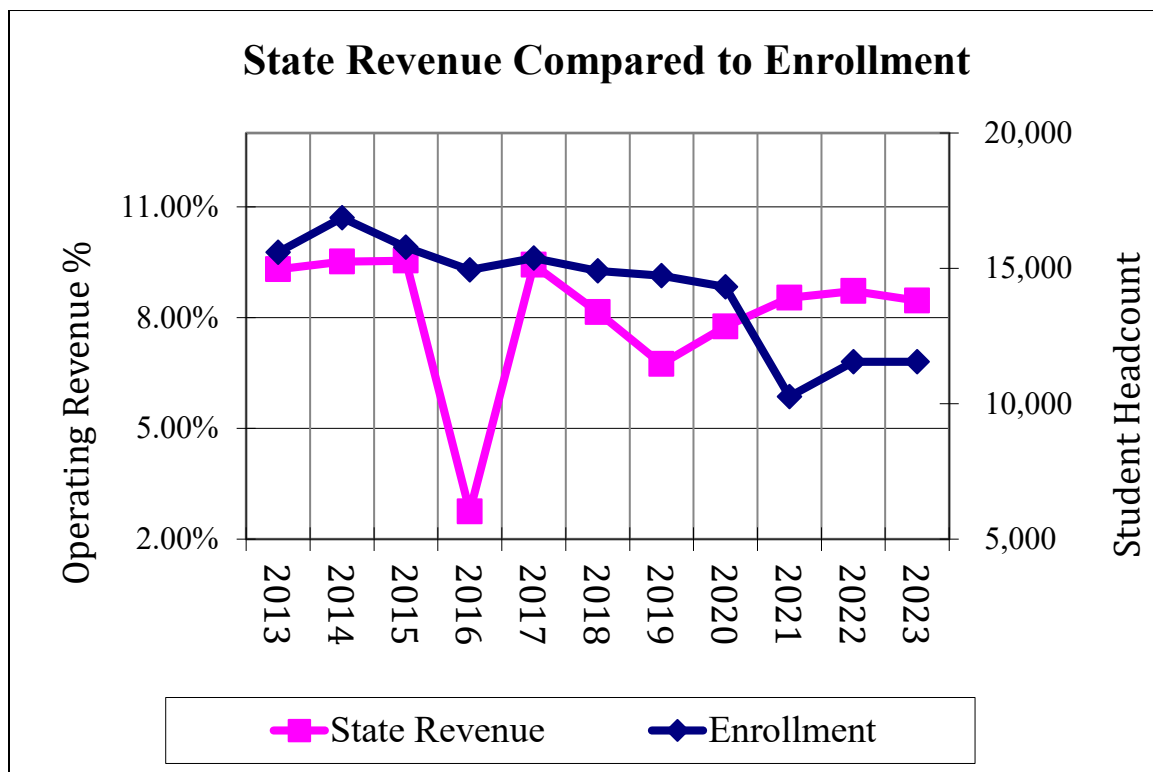
	Actual	Actual	Dollar	Percentage
	Fall 21	Fall 22	Change	Change
Tuition	\$ 113.00	\$ 116.00	\$ 3.00	2.7%
Student Activity Fee	4.00	4.00	-	0.0%
Technology Fee	10.00	10.00	-	0.0%
Capital Assessment Fee	21.00	21.00	-	0.0%
TOTAL	\$ 148.00	\$ 151.00	\$ 3.00	2.0%

Over the last ten years, credit hours have decreased by 32.14%. Currently, the college has experienced a 1.46% increase in fall 2021 credit hour enrollment based on 10th day and a 5.40% decrease for the spring 2021 credit hours. Overall, the college has experienced a 2.54% decrease in enrollment for Fiscal 2022. Due to the improving economy over the past several years, enrollment has slowly dropped from its high in FY11. The disruption caused by COVID 19 and restricting classes to an online format (except for certain lab courses), along with the improving economy, has continued to negatively affect enrollment. Enrollment has been factored in to the FY23 budget based on actual FY22 hours. HEERF and CRRSA funding of \$2,750,000 is budgeted to cover lost tuition and fees revenue. Budgeted tuition and fees in the Education Fund is \$28,698,000.

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 2020-2021 at mid-term for each semester in total were 219,696. Of these hours, 210,521 will be reimbursable from the state of Illinois in FY23.

State apportionment funding for enrollment reimbursement is estimated at \$8,100,000 for FY23. While this represents level funding from budgeted state revenue in FY22, it is a 5% decrease from the actual funding level in FY22 due to the reduction in credit hours. 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 FY23 due to the enrollment trends for all community colleges in FY21 and by assuming funding based on the FY21 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 8.46% in FY23. 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 \$700,00 from the State 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

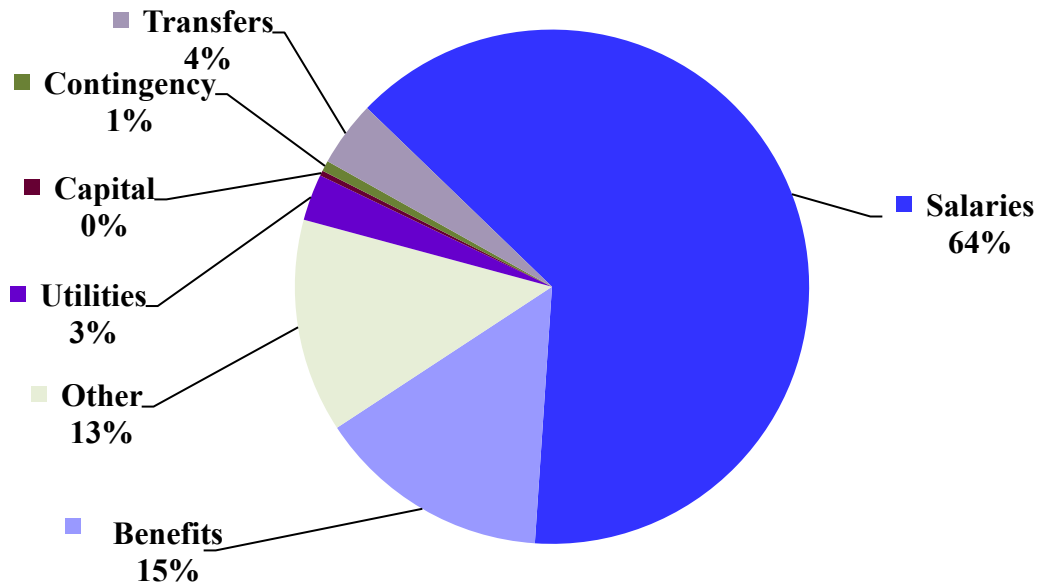
For FY23 the Corporate Personal Property Replacement Tax (CPPRT) is budgeted at \$2,700,000, which represents the projected amount of CPPRT.

EXPENDITURE SUMMARY

EXPENDITURE SUMMARY

For the operating funds (Education and Operation and Maintenance) of the college, the largest expenditure is personnel costs (salary and benefits). For FY23 this represents 79% of total operating expenses.

Operating Fund Expenditures FY23



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) 6% 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 FY23 personnel costs, including benefits, are shown below.

Proposed Title	Salary	Fringes	Position(s) Elimination	Total
Employee Wellness Manager	61,500	28,200		89,700
Student Wellness Advocate	61,500	28,200		89,700
Online Accessibility Compliance Manager	51,500	28,200		79,700
Curriculum Specialist	51,500	28,200		79,700
Student Wellness Advocate, part-time	35,000			35,000
Environmental Health & Safety Specialist*	53,000	28,200	(40,000)	41,200
Assistant Bursar**	63,931	28,200	(40,500)	51,631
Building Service Worker**	40,685	28,200	(44,128)	24,757
	<u>418,616</u>	<u>197,400</u>	<u>(124,628)</u>	<u>491,388</u>

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

**Utilizing funds from two part-time positions to fund one full-time.

As the faculty and staff table shows, Joliet Junior College employs approximately 1,300 full-time and part-time employees. Part-time faculty represents 65% 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.

<i>Faculty and Staff at JJC</i>	Number		
Category	FY 2021	FY 2022	FY 2023
Full-time Faculty	214	214	214
Part-time Faculty	400	400	400
Full-time Administrators	36	37	38
Part-time Administrators	0	0	0
Full-time Professional	74	72	77
Part-time Professional	12	11	19
Full-time Non-Union Support Staff*	17	17	17
Part-time Non-Union Support Staff*	32	32	32
Full-time TOSSC Staff**	212	212	215
Part-time TOSSC Staff**	172	172	170
Full-time Plant***	90	90	94
Part-time Plant***	38	38	23
Total	1,297	1,295	1,299

*Previously 'Support Staff'

** Previously 'Clerical Staff'

***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. 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.
3. Campus Police, represented by the Illinois Fraternal Order of Police Labor Council. Contract remains in full force and effect through June 30, 2023.
4. Facility Services/Receiving Employees, represented by the National Conference of Firemen and Oilers, Local #7, affiliated with the Service Employees International Union (SEIU). Contract remains in full force and effect through June 30, 2023.
5. Adjunct Faculty, Joliet United Adjuncts Coalition (JUAC), represented by the Illinois Education Association/National Education Association (IEA-NEA). Contract remains in full force through August 14, 2025.
6. Technical Office Support Staff Council, represented by AFT Local 604. Contract remains in full force and effect through June 30, 2024.

Benefits

Based on medical cost trending for the college, total benefit costs are budgeted with a 6% 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 4.0% of the budgeted health insurance costs for FY23.

Capital Outlay

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

	<u>Amount</u>	<u>Strategic/Department Goal</u>
Capital Outlay		The Facility Service goal is to 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	
Campus Police Squad Car Replacement	74,900	
Roads and Ground Equipment	<u>168,690</u>	
Total Capital Outlay	<u>\$ 343,590</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 and 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 FY23 budget as presented is a balanced operational budget that includes:

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

The FY23 budget includes recommendations from the Strategic Planning process and related college initiatives and has been prepared consistent with the Three-Year Financial Plan presented to the Board of Trustees in January 2022.

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, 2023

	Special Revenue				Debt Service		Capital Projects		Proprietary		Nonexpendable Trust	
	General		Restricted Purpose		Audit		Liability Protection and Settlement		General Obligation Bond		Operations and Maintenance (Restricted)	
	Education	Operations and Maintenance	Education	Operations and Maintenance	Education	Operations and Maintenance	Education	Operations and Maintenance	Education	Operations and Maintenance	Education	Operations and Maintenance
REVENUES												
Local government	\$ 40,915,000	\$ 20,265,000	\$ -	\$ 79,500	\$ 690,000	\$ 7,618,250	\$ 1,040,000	\$ -	\$ -	\$ -	\$ -	\$ 70,607,750
Corporate personal property replacement taxes	2,700,000	-	-	-	-	-	-	-	-	-	-	2,700,000
Tuition and fees	28,698,000	-	-	-	-	-	-	-	-	-	-	39,505,529
Sales and service fees	-	85,000	-	-	-	-	-	-	-	-	-	6,569,799
State sources	8,900,000	-	26,392,394	-	-	-	-	-	-	-	-	39,604,894
Federal sources	2,810,000	-	30,168,852	-	-	-	-	-	-	-	-	33,378,852
Investment income	200,000	-	-	-	-	-	-	-	-	-	-	285,000
Miscellaneous	450,000	-	183,351	-	-	-	-	-	-	-	-	16,801,771
Total Revenues	84,673,000	20,350,000	56,744,597	79,500	690,000	7,618,250	9,795,000	13,568,248	15,860,000	75,000	75,000	209,453,595
EXPENDITURES												
Current:												
Instruction	49,498,219	-	2,717,324	-	-	-	-	-	-	-	-	55,375,122
Academic support	4,557,728	-	-	-	-	-	-	-	-	-	-	5,374,028
Student services	9,713,500	-	26,086,561	-	-	-	-	-	-	-	-	35,870,661
Public services	80,000	-	2,757,361	-	-	-	-	-	-	-	-	3,105,361
Operation and maintenance plant	-	16,053,410	-	-	-	12,242,120	2,971,000	-	-	-	-	31,266,530
Independent operation	-	-	-	-	-	-	-	-	-	-	-	23,214,849
Institutional support	20,073,573	921,590	25,684,251	209,500	1,590,000	-	29,808,505	4,648,000	-	-	-	82,935,419
Total Expenses	83,923,020	16,975,000	57,245,497	209,500	1,590,000	12,242,120	32,779,505	16,317,328	15,860,000	-	-	237,141,970
Revenues over (under) expenditures	749,980	3,375,000	(500,900)	(130,000)	(900,000)	(4,623,870)	(22,984,505)	(2,749,080)	-	75,000	(27,688,375)	
NON-MANDATORY TRANSFERS												
Transfers in	198,800	-	500,900	-	-	4,890,495	3,375,000	3,154,880	-	-	-	12,120,075
Transfers (out)	(948,780)	(3,375,000)	-	-	-	-	(7,390,495)	(405,800)	-	-	-	(12,120,075)
Revenues and transfers in over (under) expenditures and transfers (out)	-	-	-	(130,000)	(900,000)	266,625	(27,000,000)	-	-	75,000	(27,688,375)	
Fund Balance:												
July 1, 2022	21,600,000	5,237,000	2,240,000	130,000	900,000	7,290,000	27,000,000	7,100,000	16,500,000	6,750,000	94,747,000	
June 30, 2023	\$ 21,600,000	\$ 5,237,000	\$ 2,240,000	\$ -	\$ -	\$ 7,556,625	\$ -	\$ 7,100,000	\$ 16,500,000	\$ 6,825,000	\$ 67,058,625	

JOLIET JUNIOR COLLEGE- COMMUNITY COLLEGE DISTRICT NO. 525

BUDGETED EXPENDITURES BY OBJECT
Year Ended June 30, 2023

	General			Special Revenue			Debt Service		Capital Projects	Proprietary		Total
	Education	Operations and Maintenance	Restricted Purpose	Audit	Liability Protection and Settlement	General Obligation Bond	Operations and Maintenance (Restricted)	Auxiliary	Health Insurance			
EXPENDITURES												
Salaries	58,346,878	8,826,423	3,803,127	-	-	-	-	3,564,364	-	-	-	74,540,792
Employee benefits	12,774,666	2,691,546	1,198,520	-	50,000	-	-	769,155	15,708,000	-	-	33,191,887
Contractual services	1,792,634	806,973	183,414	79,500	25,000	-	275,000	3,351,179	150,000	-	-	6,663,700
Material and supplies	3,246,713	1,031,467	606,556	-	-	-	56,005	7,233,508	2,000	-	-	12,176,249
Conferences and meetings	817,667	72,518	134,167	-	-	-	-	275,118	-	-	-	1,299,470
Fixed charges	338,292	20,841	8,000	-	665,000	12,239,120	-	52,490	-	-	-	13,323,743
Utilities	3,000	3,072,532	1,530	-	-	-	-	85,510	-	-	-	3,162,572
Capital outlay	100,000	243,700	-	-	-	-	32,448,500	500,000	-	-	-	33,292,200
Other	6,503,170	209,000	51,310,183	130,000	850,000	3,000	-	486,004	-	-	-	59,491,357
Total Expenditures	83,923,020	16,375,000	57,245,497	209,500	1,590,000	12,242,120	32,779,505	16,317,328	15,860,000	-	-	237,141,970
TRANSFERS												
Transfers out	948,780	3,375,000	-	-	-	-	7,390,495	405,800	-	-	-	12,120,075
Total Expenditures and Transfers out	\$ 84,871,800	\$ 20,350,000	\$ 57,245,497	\$ 209,500	\$ 1,590,000	\$ 12,242,120	\$ 40,170,000	\$ 16,723,128	\$ 15,860,000	\$ -	\$ -	\$ 249,262,045

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

COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended June 30, 2023

	FY2021 Actual	FY2022 Budget	FY2023 Budget
REVENUES			
Local government	\$ 65,575,998	\$ 66,201,500	\$ 70,607,750
Corporate personal property replacement taxes	2,937,954	1,500,000	2,700,000
Tuition and fees	39,130,755	45,069,695	39,505,529
Sales and service fees	3,857,003	6,788,836	6,569,799
State sources	82,438,735	39,515,200	39,604,894
Federal sources	37,429,384	30,234,153	33,378,852
Investment income	203,442	210,000	285,000
Miscellaneous	15,115,302	15,846,595	16,801,771
Total Revenues	<u>246,688,573</u>	<u>205,365,979</u>	<u>209,453,595</u>
EXPENDITURES			
Current:			
Instruction	47,570,992	58,956,741	55,375,122
Academic support	11,691,475	5,284,271	5,374,028
Student services	30,461,935	35,023,187	35,870,661
Public services	2,892,024	3,001,002	3,105,361
Operation and maintenance plant	87,440,661	32,127,918	31,266,530
Independent operation	18,176,134	22,443,162	23,214,849
General administration	-	-	-
Institutional support	77,358,359	78,177,573	82,935,419
Total Expenses	<u>275,591,580</u>	<u>235,013,854</u>	<u>237,141,970</u>
Revenues over (under) expenditures	(28,903,007)	(29,647,875)	(27,688,375)
NON-MANDATORY TRANSFERS			
Proceeds from alternate revenue bonds	35,703,977	-	-
Transfers in	50,847,697	18,680,838	12,120,075
Transfers (out)	<u>(50,847,697)</u>	<u>(18,680,838)</u>	<u>(12,120,075)</u>
Revenues and transfers in over (under) expenditures and transfers (out)	6,800,970	(29,647,875)	(27,688,375)
Fund Balance:			
Beginning of Year	<u>95,184,199</u>	<u>94,681,000</u>	<u>94,747,000</u>
End of Year	<u>\$ 101,985,169</u>	<u>\$ 65,033,125</u>	<u>\$ 67,058,625</u>

**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	
REVENUES												
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	-	-	6,788,836	
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	14,890,000	-	15,846,595	
Total Revenues	81,042,730	19,695,000	56,784,518	88,500	685,000	7,488,000	10,466,500	14,165,731	14,900,000	50,000	205,365,979	
EXPENDITURES												
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	-	-	-	-	-	-	-	-	-	-	-	
Institutional support	19,875,351	1,177,495	25,676,265	223,500	1,485,000	-	19,856,962	9,883,000	-	-	78,177,573	
Total Expenses	80,581,530	16,420,000	57,283,118	223,500	1,485,000	14,234,413	28,257,962	21,628,331	14,900,000	-	235,013,854	
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)	
NON-MANDATORY TRANSFERS												
Transfers in	205,300	-	498,600	-	-	6,833,538	3,275,000	7,868,400	-	-	18,680,838	
Transfers (out)	(686,500)	(3,275,000)	-	-	-	-	(14,333,538)	(405,800)	-	-	(18,680,838)	
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	20,765,000	5,237,000	2,202,000	135,000	800,000	6,886,000	28,850,000	6,788,000	16,308,000	6,710,000	94,681,000	
June 30, 2022	\$ 20,765,000	\$ 5,237,000	\$ 2,202,000	\$ -	\$ -	\$ 6,973,125	\$ -	\$ 6,788,000	\$ 16,308,000	\$ 6,760,000	\$ 65,033,125	

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

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

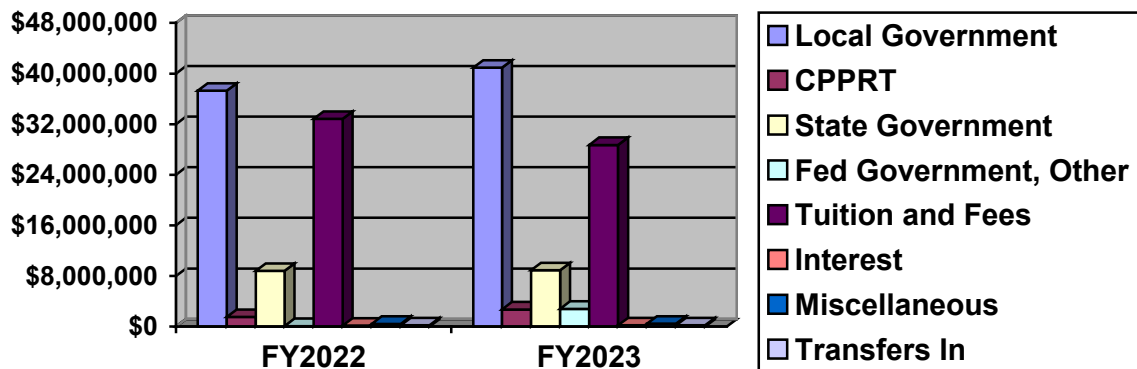
	General		Special Revenue		Debt Service		Capital	Proprietary		Nonexpendable	
	Education	Operations and Maintenance	Restricted Purpose	Audit	Liability Protection and Settlement	General Obligation Bond	Operations and Maintenance (Restricted)	Auxiliary	Self Insurance	Working Cash	Trust
REVENUES											
Local government	\$ 36,611,223	\$ 19,651,511	\$ -	\$ 70,708	\$ 657,301	\$ 7,542,574	\$ 1,042,681	\$ -	\$ -	\$ -	\$ 65,575,998
Corporate personal property replacement taxes	2,937,954	-	-	-	-	-	-	-	-	-	2,937,954
Tuition and fees	29,008,652	-	-	-	-	-	4,456,190	5,665,913	-	-	39,130,755
Sales and service fees	-	126,501	-	-	-	-	-	3,730,502	-	-	3,857,003
State sources	8,999,020	-	53,611,315	-	-	-	19,828,400	-	-	-	82,438,735
Federal sources	3,813,402	-	31,105,213	-	-	-	444,252	2,066,517	-	-	37,429,384
Investment income	155,285	-	-	-	-	-	236	-	16,926	30,995	203,442
Miscellaneous	715,348	9,730	222,827	-	-	-	300,236	6,500	13,860,661	-	15,115,302
Total Revenues	82,240,884	19,787,742	84,939,355	70,708	657,301	7,542,574	26,071,995	11,469,432	13,877,587	30,995	246,688,573
EXPENDITURES											
Current:											
Instruction	42,281,754	-	2,800,869	-	-	-	-	2,488,369	-	-	47,570,992
Academic support	3,852,716	-	7,188,053	-	-	-	-	650,706	-	-	11,691,475
Student services	7,772,054	-	22,664,780	-	-	-	-	25,101	-	-	30,461,935
Public services	41,996	-	2,754,421	-	-	-	-	95,607	-	-	2,892,024
Organized Research	-	-	-	-	-	-	-	-	-	-	-
Operation and maintenance plant	-	12,661,468	-	-	-	73,510,422	1,268,771	-	-	-	87,440,661
Independent operation	-	-	70,885	-	-	-	-	5,198,002	12,907,247	-	18,176,134
General administration	-	-	-	-	-	-	-	-	-	-	-
Institutional support	17,466,729	472,891	49,961,161	80,345	640,068	-	2,883,488	5,853,677	-	-	77,358,359
Total Expenses	71,415,249	13,134,359	85,440,169	80,345	640,068	73,510,422	4,152,259	14,311,462	12,907,247	-	275,591,580
Revenues over (under) expenditures	10,825,635	6,653,383	(500,814)	(9,637)	17,233	(65,967,848)	21,919,736	(2,842,030)	970,340	30,995	(28,903,007)
NON-MANDATORY TRANSFERS											
Proceeds from alternative revenue bonds	-	-	-	-	-	-	-	-	-	-	-
Transfers in	122,211	-	540,382	-	-	35,703,977	15,975,000	3,542,991	-	-	35,703,977
Transfers (out)	(10,142,919)	(6,475,000)	-	-	-	30,667,113	(33,867,113)	(362,665)	-	-	(50,847,697)
Revenues and transfers in over (under) expenditures and transfers (out)	804,927	178,383	39,568	(9,637)	17,233	403,242	4,027,623	338,296	970,340	30,995	6,800,970
Fund Balance:											
July 1, 2010	20,764,579	5,236,711	2,201,695	138,888	829,505	6,886,533	29,319,098	6,798,287	16,308,108	6,710,795	95,184,199
June 30, 2021	\$ 21,569,506	\$ 5,415,094	\$ 2,241,263	\$ 129,251	\$ 846,738	\$ 7,289,775	\$ 33,346,721	\$ 7,126,583	\$ 17,278,448	\$ 6,741,790	\$ 101,985,169

EDUCATION FUND

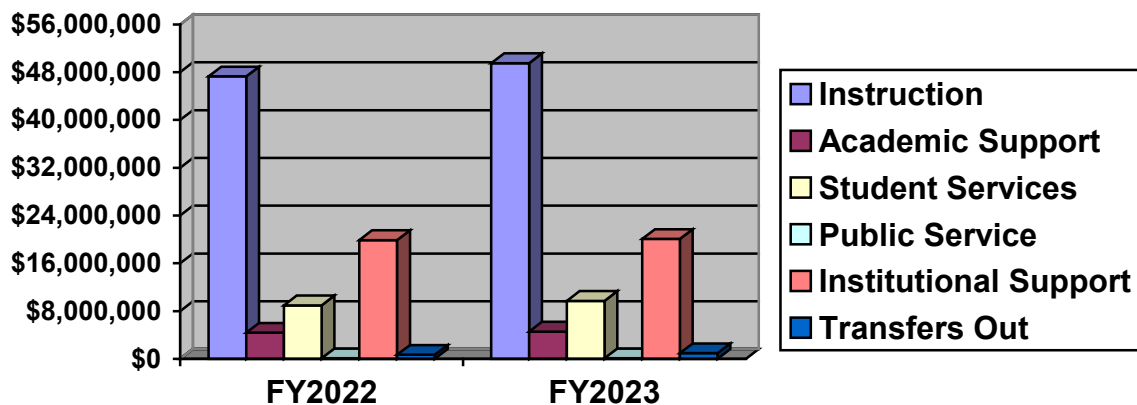
The Education Fund is established by Section 3-1 of the *Illinois Public Community College Act*. It is used to account for revenues and expenditures of the academic and service programs of the college. It includes the costs of instructional, administrative and professional salaries, supplies and movable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

The Education Fund is projected to increase 4.46% from FY22 to FY23.

Education Fund Revenues



Education Fund Expenditures



JOLIET JUNIOR COLLEGE- COMMUNITY COLLEGE DISTRICT NO. 525

EDUCATION FUND REVENUE
Year Ended June 30, 2023

	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
REVENUES			
Local Government			
Property taxes	\$ 36,590,718	\$ 37,275,000	\$ 40,900,000
Other	20,505	15,000	15,000
Total Local Government	<u>36,611,223</u>	<u>37,290,000</u>	<u>40,915,000</u>
CORPORATE PERSONAL PROPERTY TAXES	<u>2,937,954</u>	<u>1,500,000</u>	<u>2,700,000</u>
STATE GOVERNMENT			
ICCB Credit Hour Grants	8,287,220	8,100,000	8,100,000
ICCB Career and Technical Education	711,800	700,000	700,000
Other	-	-	100,000
Total State Government	<u>8,999,020</u>	<u>8,800,000</u>	<u>8,900,000</u>
FEDERAL GOVERNMENT, OTHER	<u>3,813,402</u>	<u>60,000</u>	<u>2,810,000</u>
STUDENT TUITION AND FEES			
Tuition	28,641,353	32,425,000	28,300,000
Fees	367,299	398,000	398,000
Total Tuition and Fees	<u>29,008,652</u>	<u>32,823,000</u>	<u>28,698,000</u>
INTEREST	<u>155,285</u>	<u>150,000</u>	<u>200,000</u>
MISCELLANEOUS			
Total Other Sources	<u>715,348</u>	<u>419,730</u>	<u>450,000</u>
Total Revenues	<u>82,240,884</u>	<u>81,042,730</u>	<u>84,673,000</u>
Transfers in	<u>122,211</u>	<u>205,300</u>	<u>198,800</u>
Total Revenues and Transfers in	<u>\$ 82,363,095</u>	<u>\$ 81,248,030</u>	<u>\$ 84,871,800</u>

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

**EDUCATION FUND EXPENDITURES
Year Ended June 30, 2023**

	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Budget</u>	<u>FY 2023</u> <u>Budget</u>
EXPENDITURES			
By Program:			
Instruction			
Salaries	\$ 35,061,139	\$ 38,201,528	\$ 39,411,127
Employee benefits	5,972,351	6,407,223	7,322,424
Contractual services	254,711	333,797	358,680
Material and supplies	143,189	354,723	372,031
Conferences and meetings	79,200	323,182	324,172
Fixed charges	41,459	50,650	53,225
Other	<u>729,705</u>	<u>1,626,560</u>	<u>1,656,560</u>
Total Instruction	<u>42,281,754</u>	<u>47,297,663</u>	<u>49,498,219</u>
Academic Support			
Salaries	2,982,205	3,309,992	3,410,608
Employee benefits	617,246	806,122	880,263
Contractual services	5,050	10,445	10,445
Material and supplies	243,512	244,928	244,928
Conferences and meetings	<u>4,703</u>	<u>11,484</u>	<u>11,484</u>
Total Academic Support	<u>3,852,716</u>	<u>4,382,971</u>	<u>4,557,728</u>
Student Services			
Salaries	5,686,566	6,310,164	6,796,109
Employee benefits	1,608,136	1,850,794	2,134,340
Contractual services	41,150	97,227	93,607
Material and supplies	109,897	181,440	176,693
Conferences and meetings	30,023	110,560	117,391
Other	<u>296,282</u>	<u>395,360</u>	<u>395,360</u>
Total Student Services	<u>7,772,054</u>	<u>8,945,545</u>	<u>9,713,500</u>
Public Service			
Other	<u>41,996</u>	<u>80,000</u>	<u>80,000</u>

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

EDUCATION FUND EXPENDITURES
Year Ended June 30, 2023

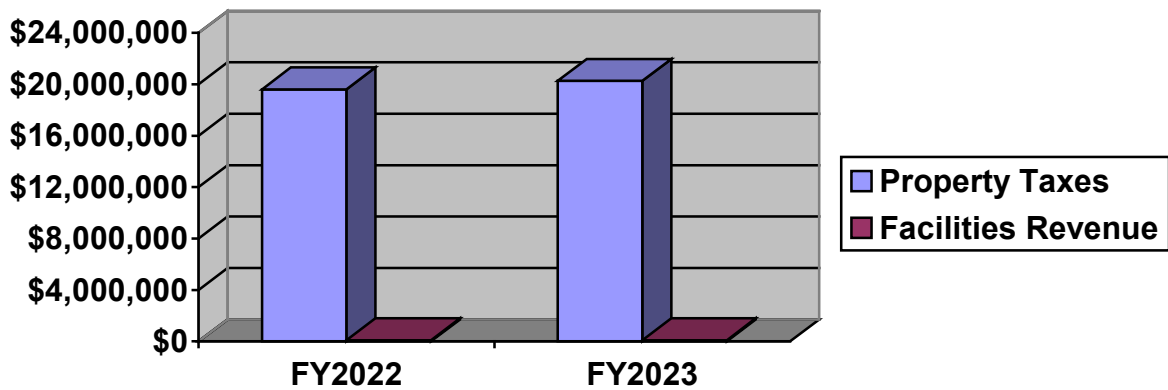
	FY 2021 <u>Actual</u>	FY 2022 <u>Budget</u>	FY 2023 <u>Budget</u>
Institutional Support			
Salaries	7,744,722	7,901,677	8,729,034
Employee benefits	2,877,544	3,176,797	2,437,639
Contractual services	1,075,154	1,337,112	1,329,902
Material and supplies	2,195,820	2,425,056	2,453,061
Conferences and meetings	79,050	361,620	364,620
Fixed charges	180,696	288,439	285,067
Utilities	-	3,000	3,000
Capital Outlay	23,518	100,000	100,000
Other	<u>3,290,225</u>	<u>4,281,650</u>	<u>4,371,250</u>
Total Institutional Support	<u>17,466,729</u>	<u>19,875,351</u>	<u>20,073,573</u>
 Total Expenditures	 <u>71,415,249</u>	 <u>80,581,530</u>	 <u>83,923,020</u>
 Transfers out	 <u>10,142,919</u>	 <u>666,500</u>	 <u>948,780</u>
 Total Expenditures and Transfers Out	 <u><u>\$ 81,558,168</u></u>	 <u><u>\$ 81,248,030</u></u>	 <u><u>\$ 84,871,800</u></u>

OPERATIONS AND MAINTENANCE FUND

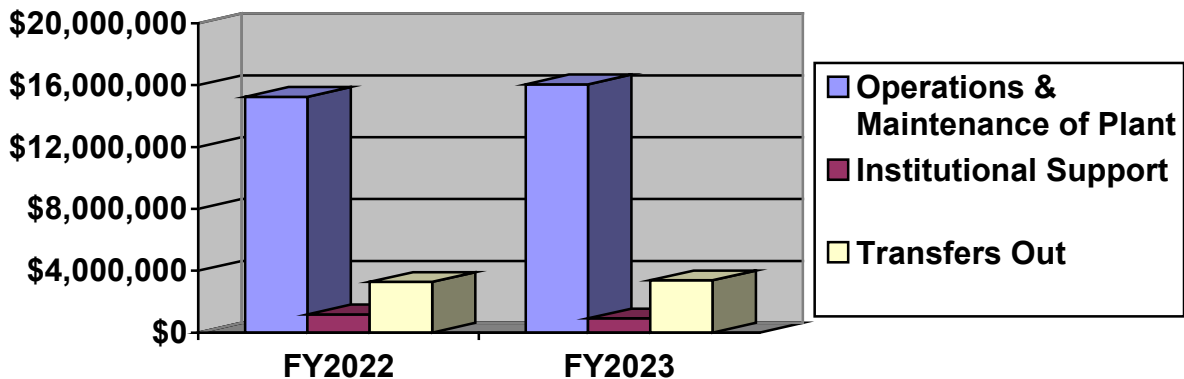
The Operations and Maintenance Fund is established by Section 3-1 and Section 3-20.3 of the *Illinois Public Community College Act*. It used to account for expenditures for the improvement, maintenance, repair or benefit of buildings and property, including the cost of interior decorating, and the installation,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

The Operation and Maintenance Fund is projected to increase 3.3% from FY22 to FY23.

Operations and Maintenance Revenue



Operations and Maintenance Expenditures



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

OPERATIONS & MAINTENANCE FUND REVENUE
Year Ended June 30, 2023

	<u>FY 20201 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
REVENUES			
Local Government			
Property taxes	\$ 19,651,511	\$ 19,610,000	\$ 20,265,000
SALES AND SERVICE FEES			
Facilities Revenue	126,501	85,000	85,000
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Sales and Service Fees	<u>126,501</u>	<u>85,000</u>	<u>85,000</u>
MISCELLANEOUS	<u>9,730</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>\$ 19,787,742</u>	<u>\$ 19,695,000</u>	<u>\$ 20,350,000</u>

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

OPERATIONS & MAINTENANCE FUND EXPENDITURES
Year Ended June 30, 2023

	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Budget</u>	<u>FY 2023</u> <u>Budget</u>
EXPENDITURES			
By Program:			
Operation and Maintenance Plant			
Salaries	\$ 7,297,235	\$ 8,270,489	\$ 8,619,316
Employee benefits	2,145,736	2,418,090	2,664,600
Contractual services	651,941	794,641	804,327
Material and supplies	762,647	1,012,242	1,025,424
Conferences and meetings	30,141	67,545	67,545
Fixed charges	4,077	3,945	3,945
Utilities	1,692,272	2,624,553	2,624,553
Capital outlay	<u>77,419</u>	<u>51,000</u>	<u>243,700</u>
Total Operation and Maintenance Plant	<u>12,661,468</u>	<u>15,242,505</u>	<u>16,053,410</u>
Institutional Support			
Salaries	157,982	200,253	207,107
Employee benefits	22,250	23,569	26,946
Contractual services	2,544	2,646	2,646
Material and supplies	2,523	6,042	6,043
Conferences and meetings	1,053	4,973	4,973
Fixed charges	(315)	15,550	16,896
Utilities	279,588	468,462	447,979
Capital outlay	-	247,000	-
Other	<u>7,266</u>	<u>209,000</u>	<u>209,000</u>
Total Institutional Support	<u>472,891</u>	<u>1,177,495</u>	<u>921,590</u>
Total Expenditures	<u>13,134,359</u>	<u>16,420,000</u>	<u>16,975,000</u>
Transfers out	<u>6,475,000</u>	<u>3,275,000</u>	<u>3,375,000</u>
Total Expenditures and Transfers Out	<u><u>\$ 19,609,359</u></u>	<u><u>\$ 19,695,000</u></u>	<u><u>\$ 20,350,000</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, 2023

	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
REVENUES			
STATE GOVERNMENT			
Adult Education - State Basic	\$ 714,907	\$ 816,440	\$ 825,896
Adult Education - Performance	375,563	393,400	359,795
On-behalf payment - SURS	48,976,138	25,000,000	25,000,000
Illinois Student Assistance Commission	2,225,539	-	-
Other sources	1,319,168	192,860	206,703
Total State Government	<u>53,611,315</u>	<u>26,402,700</u>	<u>26,392,394</u>
FEDERAL GOVERNMENT			
Dept. of Education	29,099,015	27,760,155	27,335,167
Dept. of Health and Human Services		-	450,402
Dept. of Labor	1,735,343	2,274,767	2,383,283
Small Business Administration	47,541	-	-
National Science Foundation	92,153	139,231	-
Other	131,161	-	-
Total Federal Government	<u>31,105,213</u>	<u>30,174,153</u>	<u>30,168,852</u>
MISCELLANEOUS	<u>222,827</u>	<u>207,665</u>	<u>183,351</u>
Total Revenues	<u>84,939,355</u>	<u>56,784,518</u>	<u>56,744,597</u>
Transfers in	<u>540,382</u>	<u>498,600</u>	<u>500,900</u>
Total Revenues and Transfers In	<u>\$ 85,479,737</u>	<u>\$ 57,283,118</u>	<u>\$ 57,245,497</u>

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

RESTRICTED PURPOSE FUND EXPENDITURES
Year Ended June 30, 2023

	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
EXPENDITURES			
By Program:			
Instruction			
Salaries	\$ 1,525,226	\$ 1,765,654	\$ 1,849,719
Employee benefits	306,172	385,916	465,115
Contractual services	63,290	16,100	2,100
Material and supplies	401,410	290,992	201,806
Conferences and meetings	7,545	43,350	83,328
Fixed charges	2,085	10,000	8,000
Capital outlay	203,320	63,250	-
Other	291,821	194,778	107,256
Total Instruction	2,800,869	2,770,040	2,717,324
Academic Support			
Salaries	344,651	63,000	-
Employee benefits	43,976	28,000	-
Contractual services	204,968	-	-
Material and supplies	472,681	-	-
Conferences and meetings	-	-	-
Capital outlay	11,696	-	-
Other	6,110,081	-	-
Total Student Services	7,188,053	91,000	-
Student Services			
Salaries	571,237	459,056	441,877
Employee benefits	211,573	140,302	141,869
Contractual services	284,851	86,000	100,000
Material and supplies	239,874	4,783	3,928
Conferences and meetings	19,946	5,660	5,660
Other	21,337,299	25,311,241	25,393,227
Total Student Services	22,664,780	26,007,042	26,086,561
Public Service			
Salaries	1,045,655	1,106,266	1,077,506
Employee benefits	412,584	457,805	438,930
Contractual services	20,513	20,000	20,000
Material and supplies	199,356	241,674	372,564
Conferences and meetings	14,939	27,315	38,661
Other	1,061,374	795,942	809,700
Total Public Service	2,754,421	2,649,002	2,757,361

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

RESTRICTED PURPOSE FUND EXPENDITURES
Year Ended June 30, 2023

	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Independent Operations			
Salaries	22,982	26,358	-
Employee benefits	3,252	3,629	-
Contractual Services	37,217	57,600	-
Material and supplies	6,884	182	-
Conferences and meetings	550	2,000	-
	<u>70,885</u>	<u>89,769</u>	<u>-</u>
Total Independent Operations			
	<u>70,885</u>	<u>89,769</u>	<u>-</u>
Institutional Support			
Salaries	495,860	451,111	434,025
Employee benefits	153,502	139,671	152,606
Contractual services	35,115	49,177	61,314
Material and supplies	26,279	28,258	28,258
Conferences and meetings	4,439	6,518	6,518
Utilities	-	1,530	1,530
Other	49,245,966	25,000,000	25,000,000
	<u>49,961,161</u>	<u>25,676,265</u>	<u>25,684,251</u>
Total Institutional Support			
	<u>49,961,161</u>	<u>25,676,265</u>	<u>25,684,251</u>
Total Expenditures	<u>85,440,169</u>	<u>57,283,118</u>	<u>57,245,497</u>
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures and Transfers Out	<u>\$ 85,440,169</u>	<u>\$ 57,283,118</u>	<u>\$ 57,245,497</u>

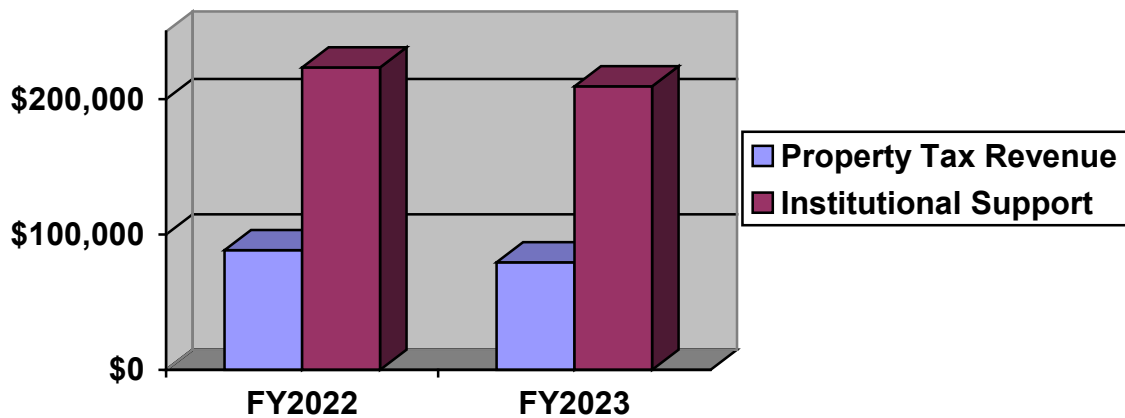
AUDIT FUND

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

Change in Fund Balance

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

Audit Fund Revenue and Expenditures



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

AUDIT FUND REVENUE AND EXPENDITURES
Year Ended June 30, 2023

	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
REVENUES			
Local Government			
Property taxes	\$ 70,708	\$ 88,500	\$ 79,500
 EXPENDITURES			
Institutional Support			
Contractual services	\$ 80,345	\$ 88,500	\$ 79,500
Other	-	135,000	130,000
 Total Institutional Support	\$ 80,345	\$ 223,500	\$ 209,500

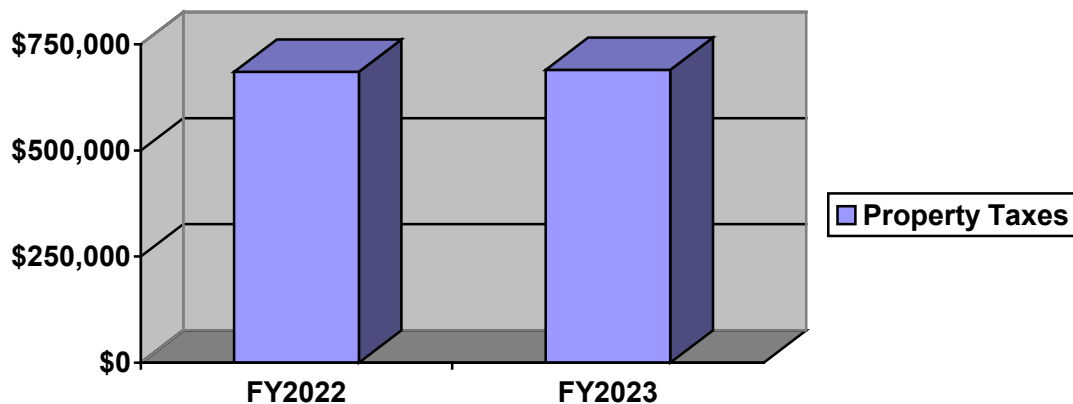
LIABILITY, PROTECTION AND SETTLEMENT FUND

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.

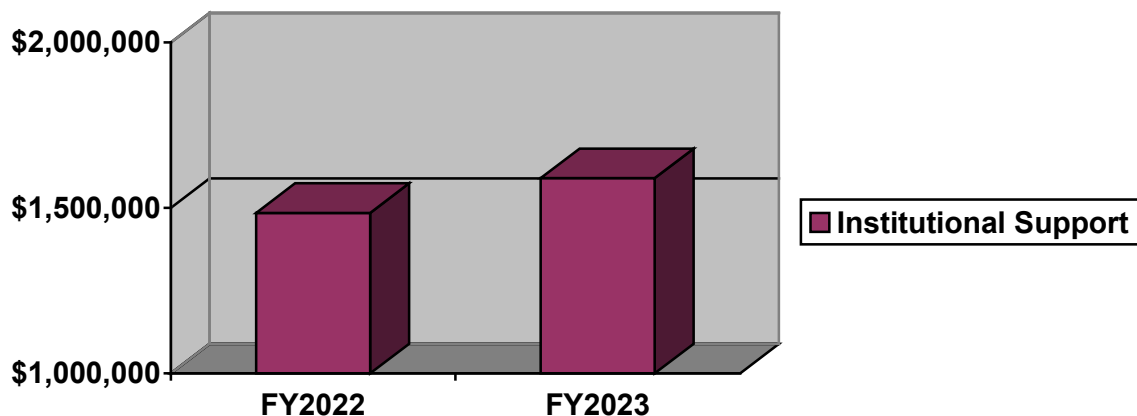
Change in Fund Balance

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, 2023

	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
REVENUES			
Local Government			
Property taxes	\$ 657,301	\$ 685,000	\$ 690,000
Total Revenues	<u>\$ 657,301</u>	<u>\$ 685,000</u>	<u>\$ 690,000</u>
 EXPENDITURES			
Institutional Support			
Salaries	\$ 59,614	\$ 70,618	\$ -
Employee benefits	95,562	64,382	50,000
Contractual services	4,500	25,000	25,000
Fixed charges	480,392	550,000	665,000
Other	<u>-</u>	<u>775,000</u>	<u>850,000</u>
Total Institutional Support	<u>640,068</u>	<u>1,485,000</u>	<u>1,590,000</u>
 Total Expenditures	<u>\$ 640,068</u>	<u>\$ 1,485,000</u>	<u>\$ 1,590,000</u>

GENERAL OBLIGATION BOND FUND

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

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

See the Debt Section of this document for further details.

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

GENERAL OBLIGATION BOND FUND REVENUE AND EXPENDITURES
Year Ended June 30, 2023

	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
REVENUES			
Local Government			
Property taxes	\$ 7,542,574	\$ 7,488,000	\$ 7,618,250
Total Revenues	<u>7,542,574</u>	<u>7,488,000</u>	<u>7,618,250</u>
Proceeds from alternate revenue bonds	35,703,977	-	-
Transfers in	30,667,113	6,833,538	4,890,495
Total Revenues and Other Sources	<u>\$ 73,913,664</u>	<u>\$ 14,321,538</u>	<u>\$ 12,508,745</u>
EXPENDITURES			
Operation and Maintenance Plant			
Fixed charges	\$ 13,806,388	\$ 14,230,913	\$ 12,239,120
Other	59,704,034	3,500	3,000
Total Operation and Maintenance Plant	<u>73,510,422</u>	<u>14,234,413</u>	<u>12,242,120</u>
Total Expenditures	<u>\$ 73,510,422</u>	<u>\$ 14,234,413</u>	<u>\$ 12,242,120</u>

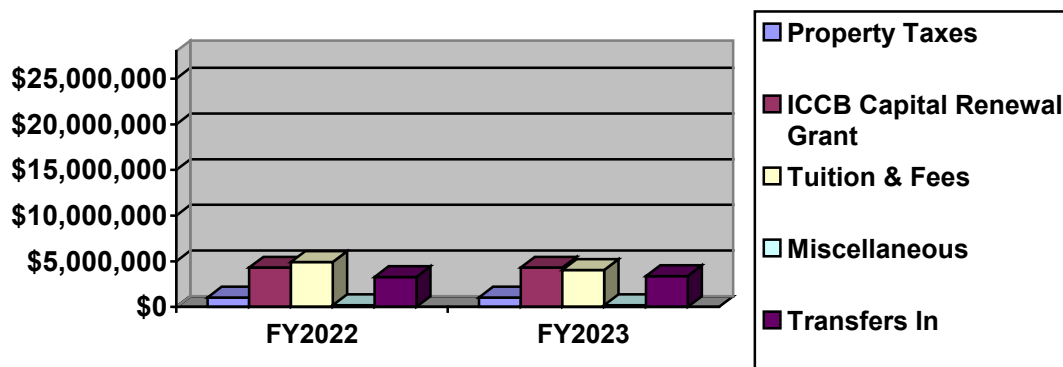
OPERATIONS AND MAINTENANCE FUND (RESTRICTED)

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.

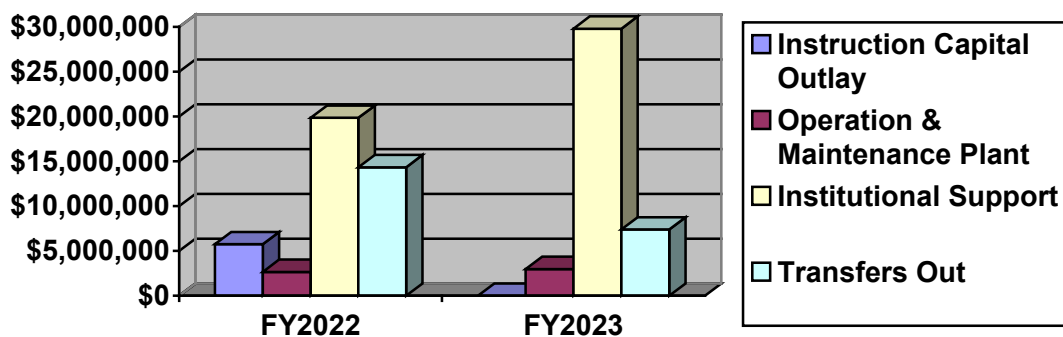
Change in Fund Balance

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, 2023

	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
REVENUES			
Local Government			
Property taxes	\$ 1,042,681	\$ 1,040,000	\$ 1,040,000
STUDENT TUITION AND FEES			
Fees	4,456,190	4,914,000	4,042,500
STATE GOVERNMENT			
ICCB Capital Renewal grant	19,828,400	4,312,500	4,312,500
FEDERAL GOVERNMENT, OTHER	444,252	-	200,000
INTEREST	236	-	-
MISCELLANEOUS	300,236	200,000	200,000
Total Revenues	26,071,995	10,466,500	9,795,000
Transfers in	15,975,000	3,275,000	3,375,000
Total Revenues and Other Sources	\$ 42,046,995	\$ 13,741,500	\$ 13,170,000

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

OPERATIONS & MAINTENANCE (RESTRICTED) FUND EXPENDITURES
Year Ended June 30, 2023

	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
EXPENDITURES			
By Program:			
Instruction			
Capital outlay	\$ -	\$ 5,750,000	\$ -
Operation and Maintenance Plant			
Contractual services	1,268,771	-	125,000
Capital outlay	-	2,651,000	2,846,000
Total Operation and Maintenance Plant	<u>1,268,771</u>	<u>2,651,000</u>	<u>2,971,000</u>
Institutional Support			
Contractual services	744,628	1,770,000	150,000
Material and supplies	-	86,962	56,005
Capital outlay	<u>2,138,860</u>	<u>18,000,000</u>	<u>29,602,500</u>
Total Institutional Support	<u>2,883,488</u>	<u>19,856,962</u>	<u>29,808,505</u>
Total Expenditures	<u>4,152,259</u>	<u>28,257,962</u>	<u>32,779,505</u>
Transfers out	<u>33,867,113</u>	<u>14,333,538</u>	<u>7,390,495</u>
Total Expenditures and Transfers Out	<u>\$ 38,019,372</u>	<u>\$ 42,591,500</u>	<u>\$ 40,170,000</u>

AUXILIARY ENTERPRISE FUND

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

	Food Service	Bookstore	Automotive	Facilities Rental
Revenue:				
Sales	\$ 1,030,192	\$ 4,482,557	\$ 377,000	\$ 289,510
Misc.	12,000	-	-	-
Total	<u>\$ 1,042,192</u>	<u>\$ 4,482,557</u>	<u>\$ 377,000</u>	<u>\$ 289,510</u>
Expenditures	\$ 1,042,192	\$ 4,076,757	\$ 377,000	\$ 289,510
Transfer out	-	405,800	-	-
Total	<u>\$ 1,042,192</u>	<u>\$ 4,482,557</u>	<u>\$ 377,000</u>	<u>\$ 289,510</u>

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

AUXILIARY FUND REVENUE
Year Ended June 30, 2023

	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
REVENUES			
STUDENT TUITION AND FEES			
Fees	\$ 5,665,913	\$ 7,332,695	\$ 6,765,029
SALES AND SERVICE FEES			
Food Service	60,204	1,265,000	1,030,192
Culinary Restaurants	84,917	159,816	162,023
Bookstore	3,273,270	4,482,557	4,482,557
Childcare	39,601	-	-
Automotive	125,055	377,000	377,000
Greenhouse	58,106	117,000	117,000
Facilities revenue	46,686	275,946	289,510
Other	42,663	26,517	26,517
Total Sales and Service Fees	3,730,502	6,703,836	6,484,799
FEDERAL GOVERNMENT, OTHER	2,066,517	-	200,000
MISCELLANEOUS	6,500	129,200	118,420
Total Revenues	11,469,432	14,165,731	13,568,248
Transfers in	3,542,991	7,868,400	3,154,880
Total Revenues and Transfers In	\$ 15,012,423	\$ 22,034,131	\$ 16,723,128

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

AUXILIARY FUND EXPENDITURES
Year Ended June 30, 2023

	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
EXPENDITURES			
By Program:			
Instruction			
Salaries	\$ 588,610	\$ 869,938	\$ 860,755
Employee benefits	100,583	170,573	189,522
Contractual services	508,738	651,039	649,236
Material and supplies	1,003,614	1,353,247	1,366,171
Conferences and meetings	3,651	38,761	47,415
Capital outlay	236,195	-	-
Other	46,978	55,480	46,480
Total Instruction	<u>2,488,369</u>	<u>3,139,038</u>	<u>3,159,579</u>
Academic Support			
Salaries	110,283	163,861	163,099
Employee benefits	27,483	27,630	30,505
Contractual services	440,898	495,848	498,735
Material and supplies	54,132	86,392	87,392
Conferences and meetings	17,910	36,569	36,569
Capital outlay	-	-	-
Total Academic Support	<u>650,706</u>	<u>810,300</u>	<u>816,300</u>
Student Services			
Contractual services	22,855	47,500	46,500
Material and supplies	462	13,325	14,325
Conferences and meetings	-	6,275	6,275
Other	1,784	3,500	3,500
Total Student Services	<u>25,101</u>	<u>70,600</u>	<u>70,600</u>

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

AUXILIARY FUND EXPENDITURES
Year Ended June 30, 2023

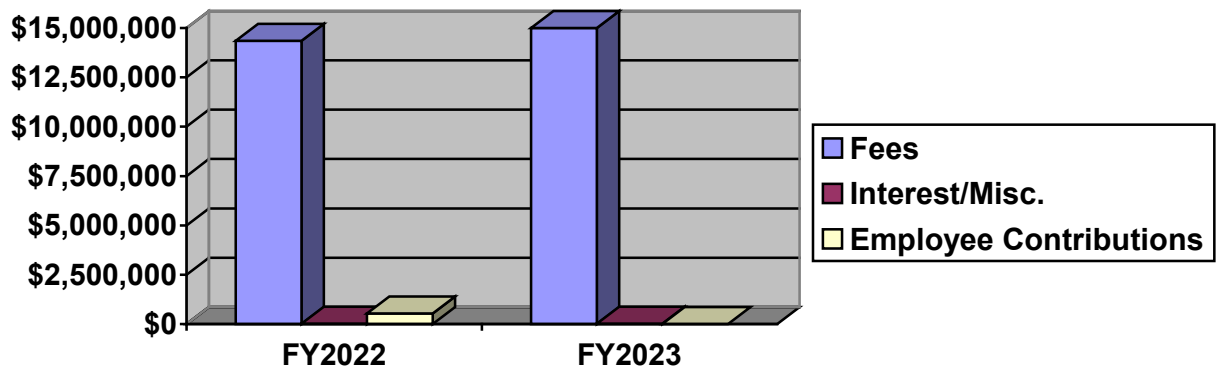
	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Public Service			
Salaries	33,821	47,392	48,559
Employee benefits	11,650	13,721	25,580
Contractual services	27,600	28,435	28,435
Material and supplies	13,281	158,452	155,426
Conferences and meetings	3,033	-	-
Capital outlay	6,222	20,000	10,000
Other	-	4,000	-
Total Public Service	<u>95,607</u>	<u>272,000</u>	<u>268,000</u>
Independent Operation			
Salaries	1,661,814	1,949,247	1,991,951
Employee benefits	372,341	378,784	398,548
Contractual services	133,609	241,273	315,273
Material and supplies	2,866,626	4,455,556	4,235,194
Conferences and meetings	59,147	180,959	184,859
Fixed charges	52,387	52,490	52,490
Utilities	-	510	510
Other	52,078	194,574	176,024
Total Independent Operation	<u>5,198,002</u>	<u>7,453,393</u>	<u>7,354,849</u>
Institutional Support			
Salaries	148,161	-	500,000
Employee benefits	36,822	-	125,000
Contractual services	3,535,838	8,505,409	1,813,000
Material and supplies	1,415,771	877,057	1,375,000
Conferences and meetings	-	4,080	-
Utilities	59,607	73,620	85,000
Capital outlay	646,661	402,834	490,000
Other	10,817	20,000	260,000
Total Institutional Support	<u>5,853,677</u>	<u>9,883,000</u>	<u>4,648,000</u>
Total Expenditures	<u>14,311,462</u>	<u>21,628,331</u>	<u>16,317,328</u>
Transfers out	<u>362,665</u>	<u>405,800</u>	<u>405,800</u>
Total Expenditures and Transfers Out	<u>\$ 14,674,127</u>	<u>\$ 22,034,131</u>	<u>\$ 16,723,128</u>

SELF-INSURANCE FUND

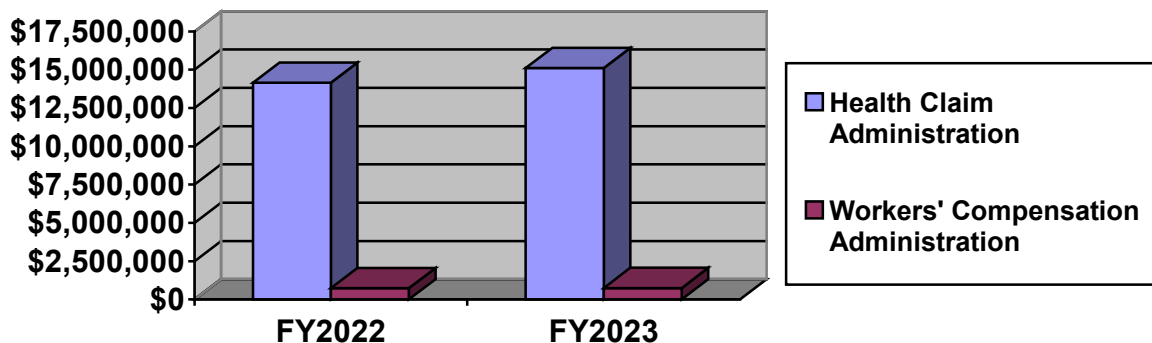
The college is self-insured for medical, vision, dental insurance, and workers' compensation claims for its employees. Funding is provided by a charge to individual department budgets, an employee contribution thru payroll, and interest earned on reserves. These charges represent the source of revenue 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, 2023

	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
REVENUES			
INTEREST	\$ 16,926	\$ 10,000	\$ 10,000
MISCELLANEOUS			
Other revenue	13,860,661	14,890,000	15,850,000
Total Revenues	<u>\$ 13,877,587</u>	<u>\$ 14,900,000</u>	<u>\$ 15,860,000</u>
EXPENDITURES			
By Program:			
Health Claims Administration			
Employee benefits	\$ 11,974,256	\$ 13,604,000	\$ 14,958,000
Contractual services	468,551	550,000	150,000
Material and supplies	<u>-</u>	<u>2,000</u>	<u>2,000</u>
Total Health Claims Administration	<u>12,442,807</u>	<u>14,156,000</u>	<u>15,110,000</u>
Workers Compensation Administration			
Employee benefits	<u>464,440</u>	<u>744,000</u>	<u>750,000</u>
Total Expenditures	<u>\$ 12,907,247</u>	<u>\$ 14,900,000</u>	<u>\$ 15,860,000</u>

WORKING CASH FUND

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

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

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

WORKING CASH REVENUE AND EXPENDITURES
Year Ended June 30, 2023

	<u>FY 2021 Actual</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Budget</u>
REVENUES			
Interest	<u>\$ 30,995</u>	<u>\$ 50,000</u>	<u>\$ 75,000</u>
EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GRANTS

Overview

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

COVID 19 Impact

Like other institutions of higher education, in 2022 grants at JJC continued to be impacted by the Coronavirus. Grant-funded programs continued to adapt processes with limited disruption to scheduled deliverables. JJC grant managers maintained strategies to work hybrid remotely and in-person so that grant-funded activities could continue. 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) the Coronavirus Response and Relief Supplemental Appropriations Act, (CRRSAA HEERF II) and American Rescue Plan Act (ARP HEERF III). These funds were made available to higher education institutions to ensure that learning continued for students during the COVID-19 pandemic. In addition to HEERF funding, JJC also received funding from the Governor's Emergency Education Relief Fund (GEER II). 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 Grant 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; Health and Human Services; 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 FY22, JJC was awarded ICCB Customized Apprenticeship Programming-Information Technology funds of over \$300,000 to expand existing industry-led customized apprenticeships through IT sector partnerships. Also noteworthy was a \$510,000 award from the Illinois Board of Higher Education for Early Childhood Credential Completion Cohort. This grant will develop and implement innovative, personalized, responsive programs of study and supports for cohorts of early childhood educators to attain degrees and credentials.

In FY22, 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. The FY23 allocation for Perkins is over \$800,000. Perkins funding benefits JJC students in a multitude of areas including: Agriculture; Adult Education & Literacy; Culinary Arts; Nursing & Allied Health; Emergency Services; Technical; and Workforce Development. A key principle of the Perkins grant is to prepare special populations enrolled in career and technical education programs for high-skill, high wage or high demand occupations that will lead to self-sufficiency.

JJC continues to help meet the needs of businesses for skilled workers, as well as the training education and employment needs of individuals through Workforce Innovation & Opportunity Act (WIOA) funding. Since 1997, JJC has been the primary training provider for Will and Grundy Counties under WIA/WIOA. FY23 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.

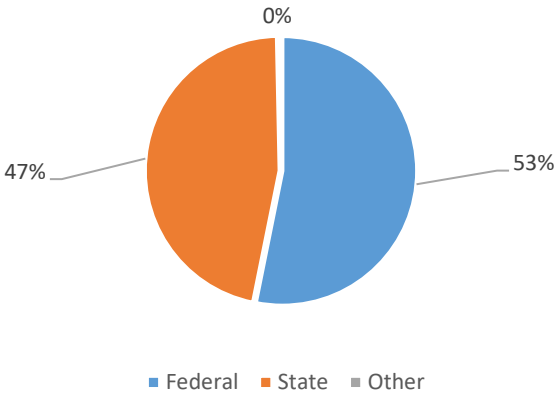
Compliance & Performance

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 provides advice and interpretation of grant legislation, regulations, and guidelines, with adherence to the Uniform Guidance and Federal Acquisition Regulations. To facilitate post-award compliance, Grant Operations hosts monthly information sessions with internal partners. This open forum for grant managers is an opportunity to discuss pertinent grant management practices to ensure adherence to internal processes. Desk audits are also conducted to ensure that grant requirements are met.

Anticipated FY23 Funding

In FY23, JJC expects to receive total restricted grants of \$57,245,497. That amount is broken down as follows: \$30,168,852 in federal government grants including financial aid, \$46,392,394 in state grants including Joliet Junior College's on behalf payment from SURS, the State University Retirement System, and \$183,351 in grants from other sources. Both state and federal grants are receiving level funding, or only slight increases for FY23.

Restricted Grant Funding



JOLIET JUNIOR COLLEGE
FY23
GRANT PROJECTION - Government, Foundation, Corporate
JULY 1, 2022 - JUNE 30, 2023

Granting Agency - Government	Title	JJC Department	Grant Manager	Funding Entity	Amount	Start Date	End Date	Description
COMPETITIVE GRANTS								
Illinois Community College Board	Early School Leavers	Adult Education	Director, Adult Education	State	\$60,000	7/1/2022	6/30/2023	Provides GED preparation and job training for clients who leave high school before graduation
Illinois Community College Board	Customized Apprenticeship Program-Information Technology	Workforce	Director, Workforce	State	\$100,000	7/1/2022	6/30/2023	IT apprenticeships
Illinois Board Higher Education	Early Childhood Credential Cohort (EC4)	Arts & Sciences	Coordinator, Child Development Program	State	\$150,000	7/1/2020	12/30/2022	Support for candidates seeking additional credentials
Illinois Board Higher Education	IL Cooperative WorkStudy Program	Career Services	Director, Career Services	State	\$24,000	7/1/2022	6/30/2023	Workstudy jobs for students
U.S. Department of Education	TRiO Student Support Services: Year 3 of 5	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 Year 2 of 5	Educational Talent Search	Director, TRIO Programs	Federal	\$277,375	9/1/2021	8/31/2026	Provides academic, career, and financial counseling to high school students to continue on to and complete their postsecondary education - Total award \$1,386,875
U.S. Department of Education	Childcare Access Means Parents in School	Student Development	CCAMPIS Specialist	Federal	\$100,000	10/1/2018	9/30/2022	Provides support to parents for child care - Total award \$359,076
National Science Foundation	NSF S-Stem Year 5 of 5	Arts & Sciences	Dean, Arts & Sciences	Federal	\$139,231	2/1/2018	1/31/2023	Scholarships for STEM students - Total award \$649,901
COMPETITIVE GRANTS, GOVERNMENT					\$1,301,008			
Illinois AGENCY ALLOCATED GRANTS								
Illinois Community College Board	Adult Education	Adult Education	Director, Adult Education	Federal/State	\$1,800,620	7/1/2022	6/30/2023	Supports Adult Education instructional and support programs: Federal Basic State Basic State Performance
Illinois Community College Board	Integrated English Literacy & Civics Education	Adult Education	Director, Adult Education	State	\$45,000	7/1/2022	6/30/2023	Adult education E/L Civics
Illinois Community College Board	Carl D. Perkins Career and Technical Education	Career/Technical Education	Dean of Career & Technical Education	Federal	\$825,109	7/1/2022	6/30/2023	Supports career and technical education
ICCB-Illinois Dept Human Services	Early Childhood Access Consortium for Equity	Early Childhood	Social & Behavioral Sciences		472,029	7/1/2022	6/30/2023	Upskill early childhood workforce through scholarships
Illinois Board Higher Education	IL Cooperative WorkStudy Program	Career Services	Director, Career Services	State	\$24,000	7/1/2022	6/30/2023	Workstudy jobs for students
Illinois Secretary of State	Adult Literacy Grant	Workforce Education	Director, Adult Education	State	\$66,083	7/1/2022	6/30/2023	Provides literacy services for adult learners
Illinois Secretary of State	Penny Severns Family Literacy Grant	Workforce Education	Director, Adult Education	State	\$30,777	7/1/2022	6/30/2023	Family literacy services
Grundy,Livingston, Kankakee Workforce Board	WIOA Youth Programs	Workforce	Director, Workforce	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	Director, Workforce	Federal	\$316,352	7/1/2022	6/30/2023	Provides job readiness training
Will County Workforce Investment Board	Adult and Dislocated Workers Programs	Workforce	Director, Workforce	Federal	\$242,800	7/1/2022	6/30/2023	Provides training and support services to qualified candidates

JOLIET JUNIOR COLLEGE
FY23
GRANT PROJECTION - Government, Foundation, Corporate
JULY 1, 2022 - JUNE 30, 2023

Granting Agency - Government	Title	JJC Department	Grant Manager	Funding Entity	Amount	Start Date	End Date	Description
Will County Workforce Investment Board	My Future -Youth GED; Youth Work Readiness & Occupational Training for Youth Program (Connect to your Future)	Workforce	Director, Workforce	Federal	\$1,467,832	7/1/2022	6/30/2023	Provides assistance to targeted youth in employment & academic success & occupational skill training program for low-income youth
ILLINOIS AGENCY ALLOCATED GRANTS					\$5,489,749			
FY23 Total All Grants: as of May 25, 2022					\$6,790,757			

CAPITAL/FACILITIES MASTER PLAN

EXECUTIVE SUMMARY

Joliet Junior College's (JJC) Capital Improvement Plan (CIP) for FY23 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. Due to the number of requests for CARES mini grants there were no requests for annual capital improvement projects.

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

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

CIP PROCESS

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

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

1. Capital Improvement (Master Plan)

Master Plan development

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

2. Capital Renewal and Deferred Maintenance (Infrastructure) Plan

The college completed a facility condition assessment report in FY08. The purpose of this analysis 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 FY23 from the master plan.

Respiratory Therapy Program – Buildout of the shell space within the existing Health Professions U-building on main campus. Completed

City Center Campus Site Work – Complete engineering, bid and construct phase one of a two-phased parking plaza at the City Center location. Phase 1 is complete. Phase 2 is scheduled for summer 2022. Estimated Budget Phase 2 \$750,000

Campus Police Facility Renovation – Project is well into construction demolition is complete and remodeling continues of approximately 13,850 SF of existing campus police and locker room area located within the G building on main campus. Anticipated completion July 2022. Estimated Budget \$7,538,210

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.). Design is complete, project is on hold awaiting funding. Estimated Budget \$10,733,597

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.

FY23 Capital Improvement Program

	PHS	RAMP	Restricted O&M	Total All Projects
Exterior Walls System 0371-301-580.000				\$505,000.00
Romeoville Door			\$35,000.00	\$35,000.00
Repair Leaking Storefronts A Building			\$250,000.00	\$250,000.00
Façade Repairs			\$150,000.00	\$150,000.00
Preventative Maintenance & Caulking at Walls, Windows & Equipment			\$25,000.00	\$25,000.00
EIFS Repairs			\$25,000.00	\$25,000.00
Windows			\$10,000.00	\$10,000.00
Doors			\$10,000.00	\$10,000.00
Conveying Systems 0371-302-580.000				\$8,000.00
Equipment Replacement			\$8,000.00	\$8,000.00
Heating Systems 0371-303-580.000				\$20,000.00
Heating Equipment Replacement			\$20,000.00	\$20,000.00
Electrical Systems 0371-304-580.000				\$245,000.00
Replace B Building Main Power Transformer			\$150,000.00	\$150,000.00
Equipment/Electrical Repair			\$20,000.00	\$20,000.00
Replace G Building Switchgear			\$75,000.00	\$75,000.00
Cooling Systems 0371-305-580.000				\$25,000.00
Cooling system repairs			\$25,000.00	\$25,000.00
Roofing System 0371-306-580.000				\$15,000.00
Roof repairs			\$15,000.00	\$15,000.00

	PHS	RAMP	Restricted O&M	Total All Projects
Interior Systems 0371-307-580.000				\$1,125,000.00
Replacement of Carpet/Tile			\$80,000.00	\$80,000.00
Epoxy Floor -Greenhouse & Nat Sci			\$150,000.00	\$150,000.00
Painting Work			\$25,000.00	\$25,000.00
Signage			\$25,000.00	\$25,000.00
Ceiling Replacement			\$50,000.00	\$50,000.00
ADA Transition Plan			\$50,000.00	\$50,000.00
Renovations (Office moves, etc.)			\$25,000.00	\$25,000.00
Remodel G Building restrooms			\$650,000.00	\$650,000.00
ACT Replacement			\$20,000.00	\$20,000.00
Install Narrow Lite Door Windows			\$50,000.00	\$50,000.00
Electrical Lighting 0371-308-580.000				\$95,000.00
Replace Interior Light Fixtures			\$75,000.00	\$75,000.00
Electrical Lighting			\$20,000.00	\$20,000.00
Safety System 0392-312-580.000				\$1,040,000.00
Cameras	\$150,000			\$150,000.00
Keyless Entry	\$190,000			\$190,000.00
Replace AHU's	\$700,000			\$700,000.00
Plumbing Systems 0371-310-580.000				\$10,000.00
Plumbing repairs			\$10,000.00	\$10,000.00
Site Work 0371-312-580.000				\$345,000.00
Parking Lot Improvements			\$325,000.00	\$325,000.00
Site Work Improvements			\$20,000.00	\$20,000.00
Specialty Projects 0371-311-580.000				\$125,000.00
Asset Calc FCA Update			\$50,000.00	\$50,000.00
A/E projects			\$75,000.00	\$75,000.00
	\$1,040,000	\$0	\$2,518,000.00	\$3,558,000.00

2023 CAPITAL IMPROVEMENT PLAN PROJECT DESCRIPTIONS

EXTERIOR WALL SYSTEM 0371-301-580.000

Romeoville Roof Access Door: Maintenance is requesting the installation of an access door due to safety reasons for improved access to air handler units for maintenance and replacement of filters. This project includes demolition, construction, EIFS repair, new door, and card access. Estimated Cost: \$35,000

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 is a continuation of prior work, and 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: \$250,000

Façade Repairs: There are areas around main campus of existing façade failure that require repair and replacement. This project consists of an evaluation, design, and construction to replace failing stucco near D and J buildings. Estimated Cost: \$150,000

Preventative Maintenance Caulking at Walls, Windows & 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

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 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 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 0371-302-580.000

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

HEATING SYSTEMS 0371-303-580.000

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

ELECTRICAL SYSTEMS 0371-304-580.000

Replace B Building Main Power Transformer: Existing main power transformer in B building is beyond useful life and needs to be replaced due to safety issues. This project consists of design and construction. Estimated Cost: \$150,000

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

Replace G Building Switchgear: Existing switchgear in G building is beyond useful life and is leaking oil. This switchgear requires replacement of tub and breaker by S & C Switchgear, which will require a sole source justification. This project is inclusive of design, removal and replacement. Estimated Cost: \$75,000

COOLING SYSTEMS 0371-305-580.000

Cooling System Equipment Repair: The College continues to address cooling system, which are in need of replacement, but there may be components that fail throughout the year. The project scope is to replace any cooling components that fail during the year. Estimated Cost: \$25,000

ROOFING SYSTEMS 0371-306-580.000

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

INTERIOR SYSTEMS 0371-307-580.000

Replacement of Carpet/Tile: The replacement of worn vinyl composition tile (VCT), carpet and other flooring material is an ongoing effort by the college. This project will continue those efforts by replacing carpet in office areas, and classrooms that have not yet received new flooring. New flooring is bought to match the current standards set forth as part of the current Master Plan. Estimated Cost: \$80,000

Epoxy Flooring – Greenhouse & 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: \$150,000

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: \$25,000

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: \$25,000

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: \$50,000

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

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: \$25,000

Remodel G Building Restrooms: Restrooms in G building are original and require upgrading to reflect the current standards established in C-E building renovation, as well as code compliant fixtures. This project consists of design and construction. Estimated Cost: \$650,000

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

Install Narrow Lite Door Windows: There are various office doors throughout main campus that do not have narrow lite windows, which is a safety concern should there be a faculty/staff/student interaction not visible. This project includes installing approximately 6" x 24" windows in existing doors. Estimated Cost: \$50,000

ELECTRICAL LIGHTING 0371-308-580.000

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: \$75,000

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

SAFETY SYSTEMS 0392-312-580.000

Camera Replacement: There are areas around campus that require camera coverage for additional 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: \$150,000

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: \$190,000

Replace Air Handlers: The Illinois Capital Development Board (CDB) is anticipated to approve the replacement of additional air handlers on main campus. This project is a continuation of prior years, and 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 0371-310-580.000

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

SITE WORK 0371-312-580.000

Parking Lot 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

Site-work Improvements: Over the years, pavement and sidewalks have become deteriorated and require attention. This project provides repairs or replacement to site work as needed. Estimated Cost: \$20,000

SPECIALTY PROJECTS 0371-311-580.000

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

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

ANNUAL IMPROVEMENT PROJECTS - Projects were supported through CARES Funding. There were no requests for Annual Improvement Projects this year.

DEBT

DEBT SUMMARY

Total outstanding, long-term debt and interest payable as of June 30, 2022, is \$128,267,956. Debt service, or the amount budgeted for payment of principal and interest in FY23 is \$12,239,118. Of this amount, \$8,590,000 is for the payment of principal and \$3,649,118 is for the payment of interest. The following is a summary of the debt obligations.

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 \$2,905,000 in 2023 and \$3,325,000 in 2024. 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.

\$ 6,230,000

- 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.

\$ 17,640,000

- A general obligation bond issue (alternate revenue source), Series 2021, dated June 24, 2021, for the advance refunding of a portion of the Series 2012 and 2013B bonds to gain overall savings for the college, provides for the retirement of principal of \$985,000 in 2025, \$1,070,000 in 2026, \$115,000 in 2027, \$1,815,000 in 2028, \$145,000 in 2029, \$210,000 in 2030, \$1,925,000 in 2031, \$1,935,000 in 2032, \$3,865,000 in 2033, \$3,980,000 in 2034, \$4,095,000 in 2035, \$4,220,000 in 2036, \$4,350,000 in 2037 and \$4,490,000 in 2038. Interest is payable on December 1 and June 1 at 1.00% to 5.00%. The District has pledged tuition revenues for the repayment of these bonds. The original amount of the note was \$35,105,000. These bonds have an “Aa2” rating from Moody’s Investors Service.

\$ 33,200,000

- A general obligation refunding bond, Series 2019, issue dated December 30, 2019, for the advance refunding of the remaining Series 2009B bonds on January 30, 2020 to gain overall savings for the District, provides for the retirement of principal of \$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. \$ 50,030,000

Total Long-Term Obligations 107,100,000

Less: Current Portion (8,590,000)

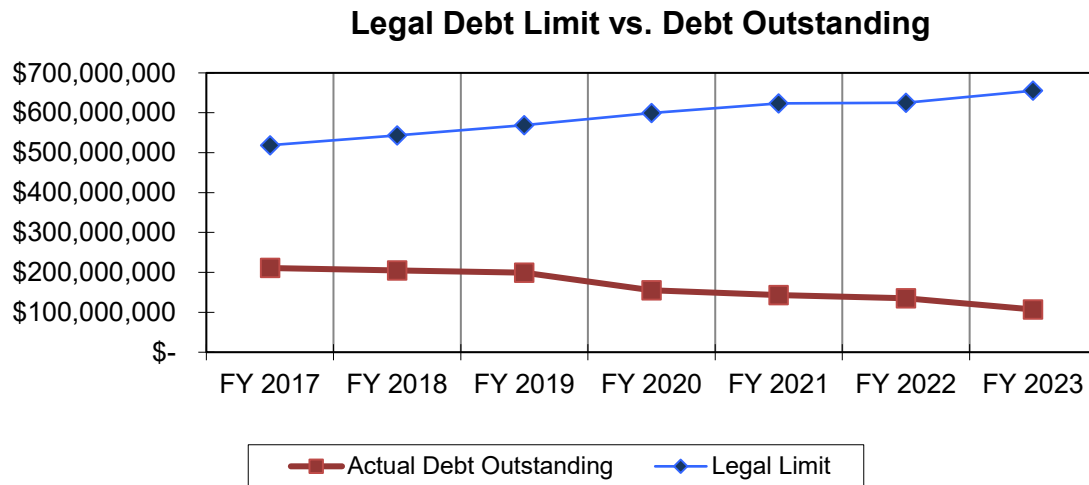
Total \$ 98,510,000

The summary of future debt service requirements as of June 30, 2022, is as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	8,590,000	3,649,118	12,239,118
2024	9,225,000	3,213,293	12,438,293
2025	8,980,000	2,742,918	11,722,918
2026	9,795,000	2,316,318	12,111,318
2027	10,665,000	1,927,643	12,592,643
2028	11,535,000	1,594,293	13,129,293
2029	12,560,000	1,197,205	13,757,205
2030	3,425,000	925,980	4,350,980
2031	3,595,000	786,880	4,381,880
2032	3,730,000	684,468	4,414,468
2033	3,865,000	574,935	4,439,935
2034	3,980,000	495,702	4,475,702
2035	4,095,000	410,133	4,505,133
2036	4,220,000	317,995	4,537,995
2037	4,350,000	218,825	4,568,825
2038	4,490,000	112,250	4,602,250
Total	\$ 107,100,000	\$ 21,167,956	\$ 128,267,956

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 2021 is \$22,797,857,792. At 2.875%, the debt limit translates into \$655,438,412. The current debt outstanding that applies to this limit totals \$50,030,000. This amount subtracted from the debt limit is the college's debt margin of \$605,408,412. The graph below illustrates how historically the college's total debt has been well below the legal limit.



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 of Trustees will be observed.

8.01.02 College Indebtedness

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

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

Uses

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

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

Decision Analysis

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

Debt Analysis

- Debt capacity analysis
- Purpose for which debt is issued
- Debt structure
- Debt burden
- Debt history and trends
- Adequacy of debt and capital planning
- Obsolescence of capital plant

Financial Analysis

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

Governmental and Administrative Analysis

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

Economic Analysis

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

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

Communication and Disclosure

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

General Obligation Bonds

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

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

Limited Tax General Obligation Debt

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

Alternate Revenue Bonded Debt

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

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

Short Term Financing/Capital Lease Debt

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

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

Disclosure Requirements

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

- (i) Preliminary and final official statements or offering circulars and any supplements or amendments thereto disseminated by the District in connection with any bonds, notes, certificates or other obligations.
- (ii) Annual Financial Information or Financial Information, as required by and defined in the Undertakings (the "Annual Financial Information").
- (iii) Notices of Material Events or Reportable Events, each as defined in the Undertakings, and any other required or voluntary disclosures to EMMA.

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

8.01.03 Audit

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

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

8.01.04 Grants – Indirect Cost

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

8.01.09 Capital Assets

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

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

Revolving Fund

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

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

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

Bills to be Approved

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

8.04.00 Local Debt Recovery Program – Participation by the College

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

8.04.01 IDHR Rules

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

"Section 750.5. The term "public contract" means “any contract, purchase order, lease or other agreement or understanding, written or otherwise, between the State of Illinois or any of its political subdivisions or municipal corporations or any agent thereof and any other person for the procurement of anything or service of value, such as, for example, any real or personal property, equipment, merchandise, goods, materials, labor or services for or by the State or political subdivision or municipal corporation. Public Contract further means any loan or grant by the State of Illinois or any of its political subdivisions or municipal corporations from which such a contract, purchase order, lease or other agreement or understanding may be financed in whole or in part."

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

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

1. That he or she will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, marital status, order of protection status, national origin or ancestry, citizenship status, age, physical or mental disability unrelated to ability, military status or an unfavorable discharge from military service; and, further, that he or she will examine all job classifications to determine if minority persons or women are underutilized and will take appropriate affirmative action to rectify any underutilization.
2. That, if he or she hires additional employees in order to perform this contract or any portion of this contract, he or she will determine the availability (in accordance with this Part) of minorities and women in the areas from which he or she may reasonably recruit and he or she will hire for each job classification for which employees are hired in a way that minorities and women are not underutilized.
3. That, in all solicitations or advertisements for employees placed by him or her or on his or her behalf, he or she will state that all applicants will be afforded equal opportunity without discrimination because of race, color, religion, sex, sexual orientation, marital status, order of protection status, national origin or ancestry, citizenship status, age, physical or mental disability unrelated to ability, military status or an unfavorable discharge from military service.

4. That he or she will send to each labor organization or representative of workers with which he or she has or is bound by a collective bargaining or other agreement or understanding, a notice advising the labor organization or representative of the contractor's obligations under the Act and this Part. If any labor organization or representative fails or refuses to cooperate with the contractor in his or her efforts to comply with the Act and this Part, the contractor will promptly notify the Department and the contracting agency and will recruit employees from other sources when necessary to fulfill its obligations under the contract.

5. That he or she will submit reports as required by this Part, furnish all relevant information as may from time to time be requested by the Department or the contracting agency, and in all respects comply with the Act and this Part.

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

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

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

Subcontracts

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

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

Each public contractor and subcontractor shall in turn include the Equal Employment Opportunity Clause set forth above in each of its subcontracts under which any portion of the contract

obligations are undertaken or assumed, said inclusion to be either verbatim or by reference so that the provisions of the clause will be binding upon such subcontractors.

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

- (1) Refrain from unlawful discrimination and discrimination based on citizenship status in employment and undertake affirmative action to assure equality of employment opportunity and eliminate the effects of past discrimination;
- (2) Comply with the procedures and requirements of the Department's regulations concerning equal employment opportunities and affirmative action;
- (3) Provide such information, with respect to its employees and applicants for employment, and assistance as the Department may reasonably request;
- (4) Have written sexual harassment policies that shall include, at a minimum, the following information: (i) the illegality of sexual harassment; (ii) the definition of sexual harassment under State law; (iii) a description of sexual harassment, utilizing examples; (iv) the vendor's internal complaint process including penalties; (v) the legal recourse, investigative and complaint process available through the Department and the Commission; (vi) directions on how to contact the Department and Commission; and (vii) protection against retaliation as provided by Section 6-101 of this Act.

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

8.05.00 Cash Receipts

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

1. Institutional Regulations

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

12.02.00 Insurance

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

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

The Board of Trustees (Board) shall purchase with district funds the type and amount of insurance necessary, or shall set aside adequate reserves to self-insure in order, to protect itself as a corporate body, its individual members, its appointed officers, and its employees from financial loss arising out of any claim, demand, suit, or judgment by reason of alleged negligence or other act resulting

in accidental injury to any person or property damage within or without the college buildings while the above-named insured are acting in the discharge of their duties within the scope of their employment and/or under the direction of the Board.

13.01.00 Purchasing

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

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

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

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

B. Purchases Subject to Competitive Bidding

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

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

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

All bids must be sealed by the bidder and must be opened by a member of the Vice President of Administrative Services or his/her designee at a public bid opening at which the contents of the

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

C. Emergency Purchases or Repairs

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

D. Construction Contracts

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

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

E. Professional Services Firms

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

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

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

13.01.01 Responsibility of Bidders

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

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

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

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

13.01.02 Consultant Services

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

Professional service agreements for consulting services will be utilized.

13.02.00 Contract Authorization

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

- Intergovernmental
- Leases
- Construction
- Professional Services
- Goods and Services

- Affiliation Agreements
- Utilities

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

13.03.00 Inventories

A. Warehouse Supplies

A perpetual inventory of warehouse supplies (copier paper, college stationery/envelopes and gas cylinders) will be maintained for consumable items used in the instructional, administrative, cafeteria, maintenance and operations departments. The purpose of this inventory will be to purchase items on an as-needed basis and for conservation of materials and supplies. A physical inventory will be performed annually.

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

13.04.00 Sale/Disposal of College Property

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

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

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

Methods of disposal:

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

13.06.00 Purchases from Federal Grant Funds

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

This policy applies to all purchases for goods or services and all contracts or leases made using Federal funds administered by the State of Illinois through a cognizant agency are also governed by this policy.

13.07.00 Disadvantaged Business Enterprises

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

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

In furtherance of the above:

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

ICCB REGULATIONS

Annual Budget

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

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

Each local Board of Trustees must adopt a budget for each fiscal year within or before the first quarter of each fiscal year. Moreover, a tentative budget must be available for public inspection

for at least 30 days, or ten days for community college districts in cities of over 500,000 inhabitants, prior to final adoption; and at least one public hearing must be held on the tentative budget.

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

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

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

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

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

Certificate of Tax Levy

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

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

The notice shall appear no more than 14 days nor less than (7) seven days prior to the date of the public hearing. The notice shall be no less than one-eighth page in size, and the smallest type used shall be 12 point and shall be enclosed in a black border no less than 1/4 inch wide. The notice shall not be placed in that portion of the newspaper where legal notices and classified advertisements appear. The notice shall state in plain and simple language the following information: (1) the legal name of the taxing district; (2) the commonly known name of the taxing district; (3) the amount of property taxes, exclusive of election costs, extended or estimated to be extended on behalf of the taxing district for the preceding year; (4) the amount of the proposed levy, exclusive of election costs, for the current year; (5) the percentage increase; and (6) the date, time and place of the public hearing concerning the proposed budget and the proposed levy increase. Such hearing may not coincide with the hearing on the proposed budget of the taxing district.

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

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

External Audit

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

Annual Financial Report

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

Community College Treasurer's Bond

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

Requirements for Financial Transactions

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

Payment of Orders and Bills

The local Boards of Trustees of community college districts in cities of less than 500,000 inhabitants must approve payment of all bills showing to whom and for what purpose each

payment is to be made and to what budgetary item each payment should be debited. The payment's purpose and budgetary line item can be shown by Fiscal Management Manual account codes. College staff should ensure that each item is properly charged to the correct account and that authority exists for such a transaction. For example, custodial salaries and utilities can be paid from the Operations and Maintenance Fund only upon resolution of the local Board of Trustees.

Bidding Policy

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

THE PUBLIC ACT REGULATIONS

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

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

805/3-20.2. Additional or Supplemental Budget

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

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

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

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

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

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

If a college district lies in two or more counties, the Certificate of Tax Levy must be filed with each of the county clerks within the district. Each county clerk is then to determine the portion of the district valuation that lies within the county and provide this information to the county clerk where the institution is located. Based on the levy certification, the county clerk will determine the tax rates for all of the counties.

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

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

805/2-27.1. Contracts

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

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

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

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

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

Measurement Focus, Basis of Accounting, and Basis of Presentation

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

For both budget and financial reporting, summer session revenues and expenditures are deferred and reported in the succeeding fiscal year in which the program is predominantly conducted. This is considered an immaterial difference from accrual accounting primarily because it is consistently applied from year to year.

Cash and Cash Equivalents

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

Investments

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

Receivables

All receivables are expected to be received within one year.

Inventories

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

Prepaid Items

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

Noncurrent Restricted Cash and Cash Equivalents and Restricted Investments

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

Capital Assets

Capital assets include buildings, property, equipment and infrastructure assets, such as roads. Capital assets are defined by the District as assets with an initial unit cost of \$5,000 or more and

an estimated useful life in excess of two years. Such assets are recorded at historical cost and depreciated over their estimated useful lives (excluding salvage value). Donated capital assets are recorded at their acquisition value at the date of donation. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Interest incurred during the construction of capital assets is reflected in the capitalized value of the asset constructed, net of interest earned on the invested proceeds over the same period. Straight-line depreciation is used based on the following estimated useful lives:

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

Compensated Absences

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

Pensions

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

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

Unearned Revenue

Unearned tuition revenue represents that portion of tuition and other fees received before June 30, 2022, but applicable to sessions occurring after June 30, 2022. Unearned government claims and grants represent monies received before all eligibility requirements imposed by the provider have been met.

Property Taxes

Property taxes are levied each year on the basis of the equalized assessed property values in the district as of January 1 of that year. Assessed values are established by each of the respective counties. Property taxes are billed and collected by the various counties included within the

district's boundaries. These taxes are assessed in December and become an enforceable lien on the property as of the preceding January 1. A reduction for collection losses, based on historical collection experience, has been provided to reduce the taxes receivable to the estimated amount to be collected.

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

Long-Term Obligations

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

Net Position

Net positions are classified as follows:

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

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

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

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

Enterprise Activity Accounting and Financial Reporting

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

Classification of Revenues and Expenses

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

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

Basis of Budgeting

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

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

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

Fund Groups

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

The college adopts legal budgets for all governmental fund types.

<u>Fund Type</u>	<u>Fund</u>	<u>Fund #</u>
<u>Governmental</u>		
General	Education	01
	Operations and Maintenance	02
Special Revenue	Restricted Purpose—Grants/Contract Etc.	06
	Audit	11
	Liability, Protection and Settlement – Tort	12
Debt Service Fund	Bond and Interest	04
Capital Projects Fund	Operations and Maintenance (Restricted)	03

<u>Proprietary</u>	Auxiliary Enterprise	05
	Self-Insurance	23
<u>Fiduciary</u>	Working Cash	07

The level of budgetary control (the level at which expenditures cannot exceed the appropriated amount) is established for each individual fund rather than the fund group and within the fund by object and function (which is the legal budget organization). Managers at all levels are charged with continuously monitoring expenditures within their programs. While the exact legal limits on expenditures are established by the amounts in the legal budget (within the 10 percent transfer limitation), the usual management practice is to monitor expenditures by program and by line item within the program. Minor unfavorable variances may be permitted on a case-by-case basis after appropriate review; significant variances require prior approval and may be compensated through budget adjustments. The controller monitors expenditures to ensure compliance with the legal budget requirements and limitations and with college policy on fiscal management. (See also “Budget Process.”)

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

Expenditure Controls

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

Budget Managers

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

Requisitions

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

Purchase Orders

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

Encumbrances

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

Budget Adjustments

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

Management Information Reports

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

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

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

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

TUITION AND FEE HISTORY

Fiscal Year	Tuition Per Cr. Hr.	Student Fee	Technology Fee	Capital Assessment		Total	%	ICCB Average	
				Fee	Fee			Tuition and Fees	%
2022-23	\$ 116.00	\$ 4.00	\$ 10.00	\$ 21.00		\$ 151.00	2.03%	N/A	
2021-22	113.00	4.00	10.00	21.00		148.00	0.00%	150.87	1.02%
2020-21	113.00	4.00	10.00	21.00		148.00	0.00%	149.34	1.58%
2019-20	113.00	4.00	10.00	21.00		148.00	1.37%	147.01	1.84%
2018-19	113.00	4.00	8.00	21.00		146.00	1.39%	144.36	2.56%
2017-18	113.00	4.00	6.00	21.00		144.00	15.20%	140.76	5.50%
2016-17	94.00	4.00	6.00	21.00		125.00	8.70%	133.42	6.32%
2015-16	84.00	4.00	6.00	21.00		115.00	0.00%	125.49	5.66%
2014-15	84.00	4.00	6.00	21.00		115.00	3.60%	118.77	5.43%
2013-14	80.00	4.00	6.00	21.00		111.00	3.74%	112.65	4.41%
2012-13	80.00	4.00	6.00	17.00		107.00	3.88%	107.89	3.85%
2011-12	76.00	4.00	6.00	17.00		103.00	0.00%	103.89	5.73%
2010-11	76.00	4.00	6.00	17.00		103.00	10.75%	98.26	10.57%
2009-10	67.00	4.00	6.00	16.00		93.00	5.68%	88.87	5.75%
2008-09	64.00	4.00	6.00	14.00		88.00	15.79%	84.04	6.89%
2007-08	62.00	3.00	6.00	5.00		76.00	4.11%	78.62	6.19%
2006-07	60.00	3.00	5.00	5.00		73.00	2.82%	74.04	5.89%
2005-06	58.00	3.00	5.00	5.00		71.00	4.41%	69.92	10.86%
2004-05	56.00	3.00	5.00	4.00		68.00	12.40%	63.07	6.09%
2003-04	51.00	3.00	4.50	2.00		60.50	8.04%	59.45	8.80%
2002-03	49.00	3.00	4.00			56.00	0.00%	54.64	6.47%
2001-02	49.00	3.00	4.00			56.00	5.66%	51.32	3.61%
2000-01	46.00	3.00	4.00			53.00	3.92%	49.53	4.69%
1999-00	44.00	3.00	4.00			51.00	4.08%	47.31	4.00%
1998-99	42.00	3.00	4.00			49.00	6.52%	45.49	3.74%
1997-98	41.00	3.00	2.00			46.00	4.55%	43.85	4.31%
1996-97	39.00	3.00	2.00			44.00	4.76%	42.04	4.29%
1995-96	39.00	3.00	-			42.00	7.69%	40.31	3.17%
1994-95	36.00	3.00	-			39.00	8.33%	39.07	4.21%
1993-94	33.00	3.00	-			36.00	5.88%	37.49	
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%		
1970-72	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%		
1966-68	10.00	0.67	-			10.67			

N/A - Information not available.

COMMUNITIES SERVED

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

Ten Year Average (2.17%) (3.76%)
Five Year Average (4.57%) (4.34%)

ILLINOIS COMMUNITY COLLEGE BOARD FUNDING

	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Education Fund										
Credit Hour	8,100,000	8,576,840	8,287,220	7,917,040	7,001,500	6,883,900	7,868,480	2,139,220	7,448,835	7,146,016
Square Footage	-	-	-	-	-	-	-	-	-	-
Hold Harmless	-	-	-	-	-	-	-	-	-	-
Career and Technical Education	700,000	728,134	711,800	658,950	628,980	574,857	651,073	-	645,414	669,381
Performance Based	-	3,860	15,000	1,835	7,650	6,025	-	-	-	2,506
Total	8,800,000	9,308,834	9,014,020	8,577,825	7,638,130	7,464,782	8,519,553	2,139,220	8,094,249	7,817,903
	-5.47%	3.27%	5.09%	12.30%	2.32%	-12.38%	298.26%	-73.57%	3.53%	1.01%

COMPARISON OF TAX AND STATE REVENUE BY COLLEGES

	2019 Tax Rate	Equalized Assessed Valuation (EAV)	Tax Extension	2019 Population	Tax			Tax Rate Restricted Under PTELL	Annual FTE Fiscal 2021	Tax Dollars Per FTE	Fiscal 2021 Equalization/ Legislative Add-On Grant			Fiscal 2021 Operating Grants	Total State Grants	State Grants Per FTE	Tax and State Grants Per FTE
					Dollars Per District Resident	District Resident	Dollars Per FTE										
Oakton	0.2211	25,523,199,326	56,431,794	464,843	121.00		9,958	Yes	5,667	9,958	-			5,309,120	5,309,120	937	10,895
South Suburban	0.6340	3,095,365,522	19,624,617	263,177	75.00		8,211	Yes	2,390	8,211	315,151			2,128,830	2,443,981	1,023	9,234
Lake County	0.2816	25,927,390,217	73,011,531	672,017	109.00		8,295	Yes	8,802	8,295	-			8,104,055	8,104,055	921	9,216
Elgin	0.4141	12,669,584,721	52,464,750	470,715	111.00		8,028	Yes	6,535	8,028	50,000			5,466,225	5,516,225	844	8,872
Waubensee	0.4761	10,215,782,251	48,637,339	405,710	120.00		7,674	Yes	6,338	7,674	50,000			5,505,980	5,555,980	877	8,551
Harper	0.3089	21,471,725,309	66,326,159	505,902	131.00		7,256	Yes	9,141	7,256	-			8,522,545	8,522,545	932	8,188
Kishwaukee	0.4724	2,458,765,779	11,615,210	111,830	104.00		5,917	No	1,963	5,917	2,315,183			2,106,300	4,421,483	2,252	8,169
Kankakee	0.4027	2,521,144,529	10,152,649	133,074	76.00		6,069	No	1,673	6,069	1,315,911			1,992,190	3,308,101	1,977	8,046
Illinois Valley	0.3666	3,434,489,813	12,590,840	142,366	88.00		6,839	No	1,841	6,839	82,258			2,001,165	2,083,423	1,132	7,971
Joliet	0.2938	21,757,444,189	63,923,371	734,761	87.00		6,969	Yes	9,172	6,969	-			8,287,220	8,287,220	904	7,873
McHenry	0.3588	8,073,274,245	28,966,908	265,600	109.00		6,667	Yes	4,345	6,667	50,000			3,514,950	3,564,950	820	7,487
Morton	0.6118	1,640,547,923	10,036,872	152,539	66.00		3,831	Yes	2,620	3,831	5,220,045			2,314,560	7,534,605	2,876	6,707
DuPage	0.1805	46,462,234,828	83,864,334	1,047,729	80.00		5,572	Yes	15,051	5,572	-			14,487,630	14,487,630	963	6,535
Prairie State	0.4171	3,267,902,109	13,630,420	209,169	65.00		4,746	Yes	2,872	4,746	1,176,885			2,627,965	3,804,850	1,325	6,071
Moraine Valley	0.3236	10,144,602,038	32,827,932	399,800	82.00		3,851	Yes	8,525	3,851	5,857,259			8,293,020	14,150,279	1,660	5,511
Triton	0.3054	9,542,801,271	29,143,715	318,548	91.00		4,598	Yes	6,338	4,598	50,000			5,074,835	5,124,835	809	5,407
Peer Average	0.3793	13,012,890,879	38,328,028	393,611	94.69		6,530		5,830							1,266	7,796

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
2020	0.2893	\$ 22,797,857,792	4.78%	\$ 65,956,640	3.20%	\$ 65,622,226	99.49%
2019	0.2938	21,757,444,189	4.42%	63,912,470	4.73%	63,662,831	99.61%
2018	0.2928	20,836,797,570	4.41%	61,027,313	2.13%	60,787,724	99.61%
2017	0.2995	19,956,025,602	5.36%	59,754,362	1.76%	59,621,907	99.78%
2016	0.3101	18,940,156,942	4.99%	58,718,081	5.77%	58,512,128	99.65%
2015	0.3078	18,040,252,901	1.94%	55,515,001	1.67%	55,274,230	99.57%
2014	0.3086	17,696,962,322	(0.86%)	54,603,348	3.55%	54,352,004	99.54%
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%

Ten-Year Average Increase (Decrease)

1.01%

3.39%

99.51%

Five-Year Average Increase (Decrease)

4.79%

3.52%

99.63%

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

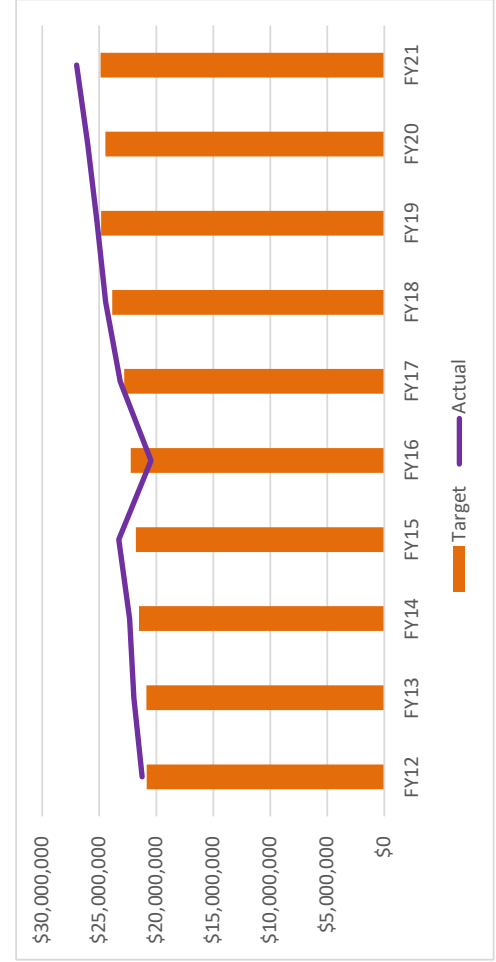
Sources: The County Clerk's Office of Cook, Grundy, Kankakee, Kendall, LaSalle, Livingston, and Will Counties.

FUND BALANCES - BUDGETARY BASIS

Last Ten Fiscal Years

Fiscal Year	Education	Operation & Maintenance	Operation & Maintenance Restricted	Liability, Protection, & Settlement	Health Insurance
2021	\$ 21,569,507.0	\$ 5,415,094	\$ 33,346,721	\$ 846,738	\$ 17,278,448
2020	20,764,579	5,236,711	29,319,098	829,505	16,308,108
2019	20,137,463	5,056,524	21,264,123	835,804	12,999,036
2018	19,447,239	4,995,329	11,736,688	884,766	10,049,257
2017	18,172,657	4,993,918	13,259,507	1,222,224	8,382,786
2016	15,559,808	4,899,445	49,599,259	1,484,398	6,915,508
2015	18,675,671	4,606,977	85,987,209	1,476,116	5,986,565
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
10 year Ave.	\$ 18,759,550.10	\$ 4,746,146.00	\$ 44,457,615.70	\$ 1,157,435.80	\$ 8,899,186.40

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 2001-2021

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

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

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

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

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

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

STUDENTS AT A GLANCE

Fall Semester	ALL STUDENTS				
	Head Count		FTE		
	JJC	All Illinois*	JJC	All Illinois*	
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	
2021	11,551	230,322	6,400	131,833	

Change 2012-2021	Head Count		FTE	
	JJC	All Illinois	JJC	All Illinois
	-4,038	-128,240	-3,031	-76,675
Number Change				
Percent Change	-25.9%	-35.8%	-32.1%	-36.8%

FALL 2012-2021 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	
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	
2021	1,072	38	380	3,403	6,374	3	4,896	4,994	6,557		3,657	7,894	
Change 2012-2021	-633	-138	-46	-344	-4,037	0	-1,161	-2,798	-2,521	-25	-2,192	-3,127	
Number Change													
Percent Change	-37.1%	-78.4%	-10.8%	-9.2%	-38.8%	0.0%	-19.2%	-35.9%	-27.8%	-100.0%	-37.5%	-28.4%	

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

HIGH SCHOOL STUDENTS WHO ATTEND JOLIET JUNIOR COLLEGE

County	Fall 2021 - High School Graduates Who Attend JJC by County			
	HS Graduates	% at JJC	HS Graduates Who Attend College*	% Who Choose JJC
Cook	363	3.9%	250	5.6%
Kendall	33	12.1%	23	17.4%
LaSalle	110	13.6%	76	19.7%
Will	8,092	13.8%	5,583	20.0%
Livingston	56	3.6%	39	5.1%
Grundy	981	18.5%	677	26.7%
Total	9,635	13.8%	6,648	20.1%

*Estimate based on 2018 rate of college matriculation: 69.0% of high school graduates immediately enroll in college
Source: <https://nces.ed.gov - Immediate College Enrollment Rate>

Institutional Research and Effectiveness

OCCUPATIONAL PROJECTIONS

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

SOC Code	Description	2022 Jobs	2026 Jobs	# Change	% Change	Median Hourly Wage
11-0000	Management Occupations	17,881	18,687	806	5%	\$ 49.66
13-0000	Business and Financial Operations Occupations	11,357	11,808	451	4%	32.33
15-0000	Computer and Mathematical Occupations	4,896	5,095	199	4%	39.94
17-0000	Architecture and Engineering Occupations	3,076	3,174	98	3%	37.16
19-0000	Life, Physical, and Social Science Occupations	1,668	1,702	34	2%	32.14
21-0000	Community and Social Service Occupations	3,582	3,751	169	5%	21.91
23-0000	Legal Occupations	1,155	1,196	41	4%	43.84
25-0000	Educational Instruction and Library Occupations	17,088	17,686	598	3%	23.71
27-0000	Arts, Design, Entertainment, Sports, and Media Occupations	2,445	2,559	114	5%	21.68
29-0000	Healthcare Practitioners and Technical Occupations	14,219	14,723	504	4%	32.44
31-0000	Healthcare Support Occupations	8,323	9,060	737	9%	14.68
33-0000	Protective Service Occupations	5,228	5,269	41	1%	27.01
35-0000	Food Preparation and Serving Related Occupations	22,366	23,893	1,527	7%	10.83
37-0000	Building and Grounds Cleaning and Maintenance Occupations	7,566	7,789	223	3%	14.77
39-0000	Personal Care and Service Occupations	5,346	5,840	494	9%	11.79
41-0000	Sales and Related Occupations	27,259	27,754	495	2%	14.03
43-0000	Office and Administrative Support Occupations	32,000	32,306	306	1%	18.14
45-0000	Farming, Fishing, and Forestry Occupations	505	524	19	4%	13.45
47-0000	Construction and Extraction Occupations	11,908	12,126	218	2%	33.92
49-0000	Installation, Maintenance, and Repair Occupations	11,649	12,336	687	6%	24.38
51-0000	Production Occupations	17,489	18,035	546	3%	17.12
53-0000	Transportation and Material Moving Occupations	49,723	54,458	4,735	10%	16.38
		276,729	289,771	13,042	5%	

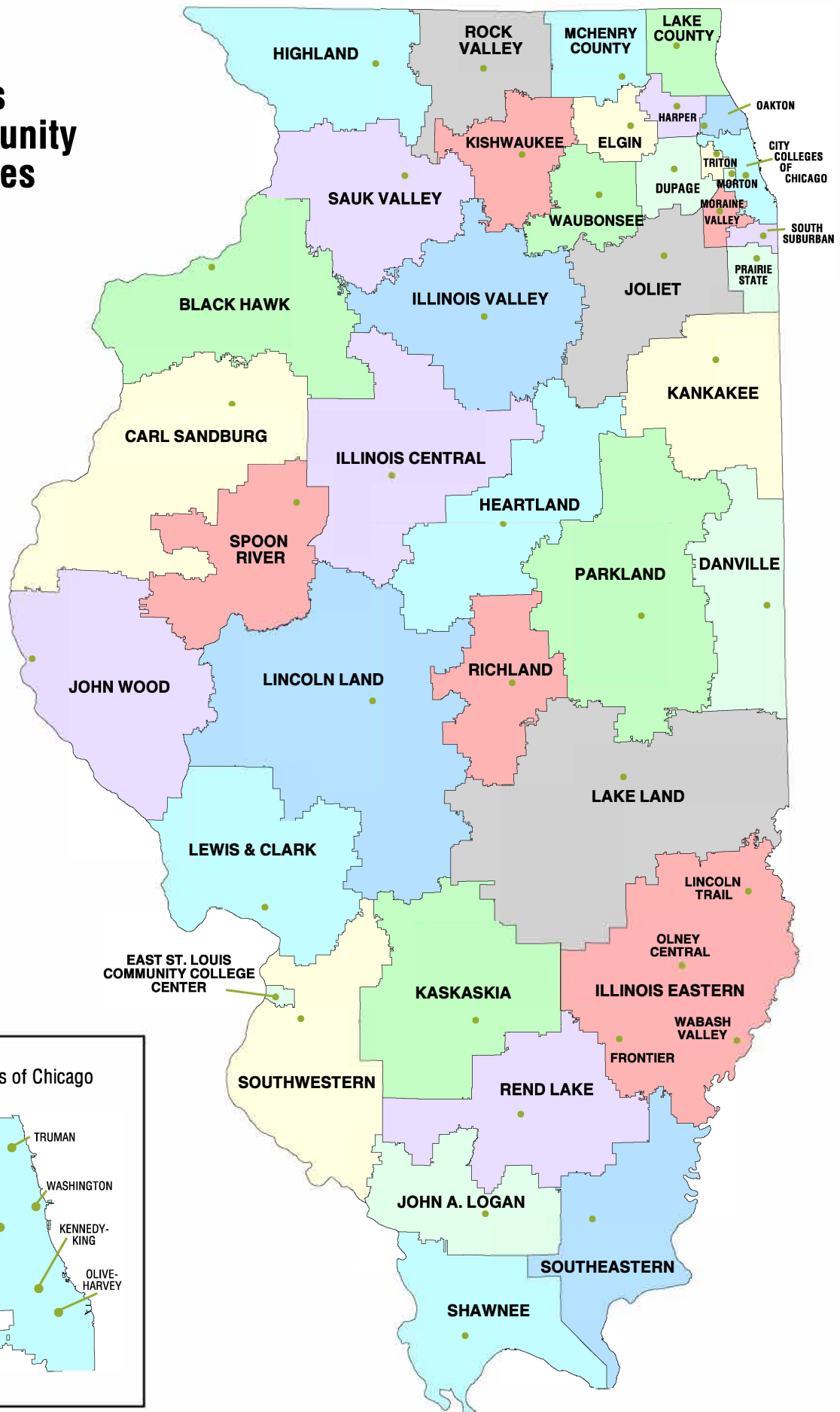
Source: Illinois Department of Employment Security Community College District Long-Term Employment Projections
Institutional Research and Effectiveness

DEMOGRAPHIC DATA - JOLIET JUNIOR COLLEGE DISTRICT 525

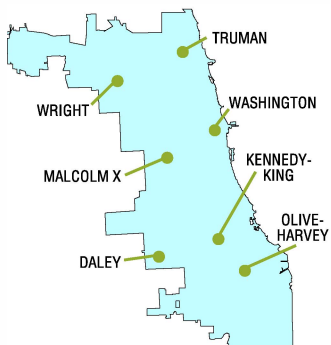
<u>District Land Area</u>		<u>Households</u>		<u>Consumer Spending*</u>	
1,442 Square miles		2020	241,498	Total Household Expenditure	118
		2040	393,148	Contributions	124
<u>Total Population</u>		# Change 2020-2040:	151,650	Insurance	124
2020	733,762	% Change 2020-2040:	62.8	Clothing	119
2024	739,484	% Annual Rate 2020-2040:	3.0	Education	125
# Change 2020-2024:	5,722			Entertainment	120
% Change 2020-2024:	0.8%	Median Home Value	\$224,600	Food	116
% Annual Rate 2020-2024:	0.2%			Health Care	113
		<u>Household Income</u>		Household Furnishings	122
<u>Race</u>		5-Yr Estimate	\$81,438	Shelter	119
% White	66.4%			Household Operations	124
% Black	9.4%	<u>Persons Below Poverty</u>		Other	115
% Asian/ Pac. Isl.	4.6%	5-Yr Estimate	7.0%	Personal Care	117
% Hispanic or Latino	17.9%			Reading	118
% Am/ Ind/AK Native	0.1%	<u>Education Level Age 25+</u>		Tobacco	107
% Unknown/Other	1.6%	Associate's Degree or Less	67.0%	Transportation	118
		At Least Bachelor's Degree	33.0%	Utilities	113
				Gifts	122
<u>Gender</u>		<u>Workforce</u>		*National Average is 100	
% Males	49.6%	2020	306,268		
% Females	50.4%	2030	340,724		
<u>Age</u>		# Change 2020-2030:	34,456		
% Under 5	6.1%	% Change 2020-2030:	11.3%		
% 5 to 19	20.6%	% Annual Rate 2020-2030:	0.5%		
% 20 to 64	58.8%				
% 65 and Over	14.5%				

Institutional Research and Effectiveness

Illinois Community Colleges



City Colleges of Chicago



CAMPUS LOCATIONS



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

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

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

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

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



Romeoville
Romeoville Campus,

Morris
Morris Education Center,

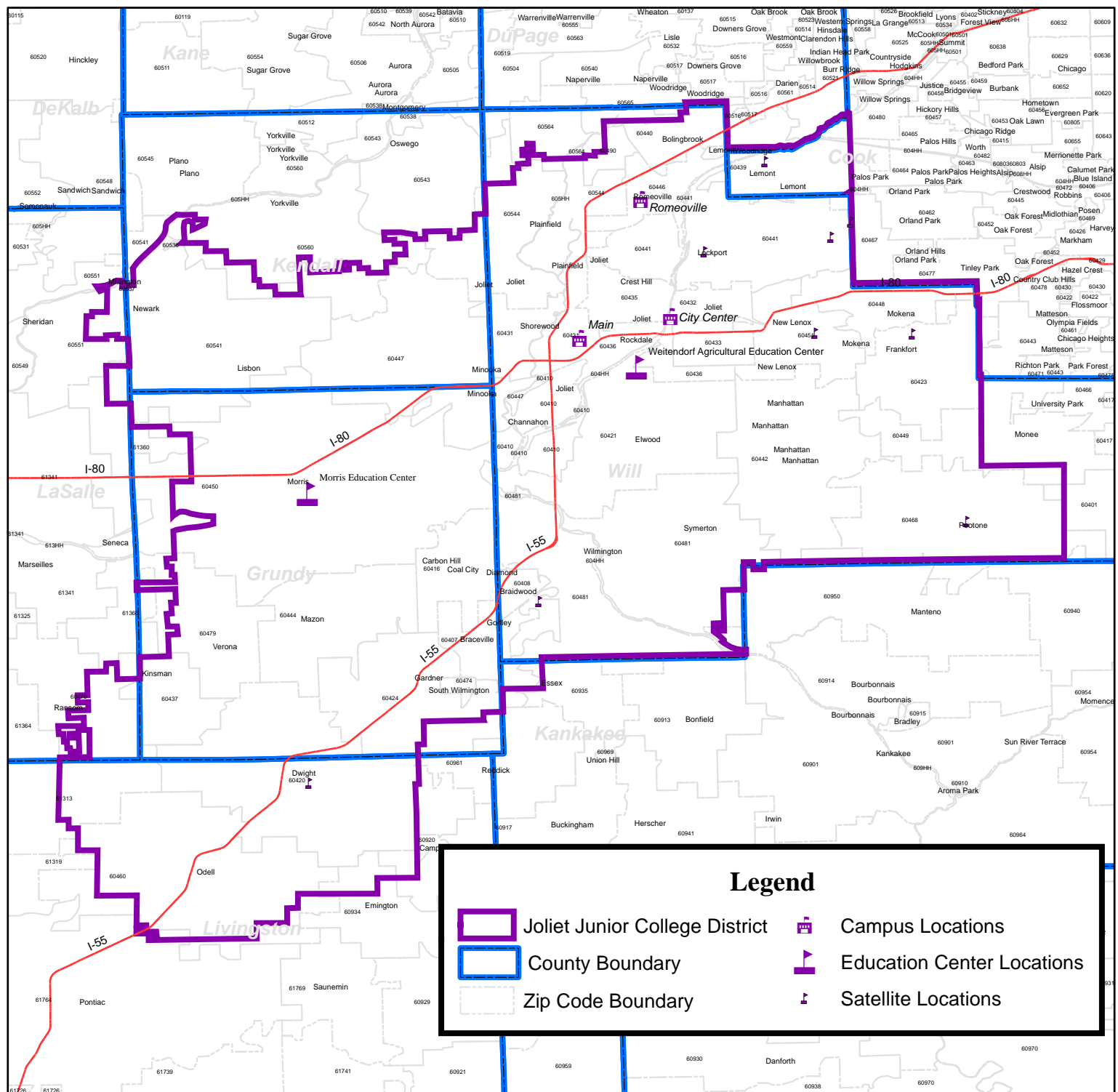


Laraway Road, Joliet
Weitendorf Agricultural Education Center,

and downtown Joliet
City Center Campus.



Joliet Junior College District 525



**JOLIET JUNIOR COLLEGE
RESOLUTION TO ADOPT TENTATIVE FISCAL YEAR 2022-2023 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, 2022, and ending June 30, 2023.

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, 2022 to June 30, 2023.
- (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, 2022 and ending June 30, 2023.
- (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/draftbudget22-23>, from this date until the 15th day of June 2022.

On the 15th day of June 2022, at 5:30 p.m. C.D.S.T., a public hearing shall be held at Joliet Junior College, Illinois Community College District No. 525, at 235 N. Chicago Street, Joliet, Illinois, upon said tentative budget.

- (5) That the Senior Director, Financial Services & Controller 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 11th day of May 2022.

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

ATTEST:

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

**JOLIET JUNIOR COLLEGE
ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 525
STATE OF ILLINOIS
BUDGET RESOLUTION FOR FISCAL YEAR 2022-2023**

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, 2022, and ending on June 30, 2023.

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 Senior Director, Financial Services & Controller 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 15th day of June, 2022, 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, 2022, and ending June 30, 2023.

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 15th day of June 2022.

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 2022-23 fiscal year, adopted on June 15, 2022.

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 _____, 2022.

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

**Joliet Junior College
Budget Detail**

**Education Fund
Revenues**

		FY2021 Actuals	FY2022 Budget	FY2023 Budget
411000:Property Taxes	00000 General	36,590,718	37,275,000	40,900,000
413500:Corporate Personal Property Replacement Tax Revenue (CPVRT)	00000 General	2,937,954	1,500,000	2,700,000
419000:Other Local Governmental Sources	00000 General	20,505	15,000	15,000
420000:State Governmental Sources	00000 General	8,999,020	8,800,000	8,900,000
430000:Federal Governmental Sources	00000 General	3,813,402	60,000	2,810,000
441000:Tuition Revenue	00000 General	28,641,353	32,425,000	28,300,000
442000:Student Fees	00000 General	367,299	398,000	398,000
470000:Investment Income	00000 General	155,285	150,000	200,000
490000:Other Revenue	00000 General	715,348	419,730	450,000
720000 Transfer From Other Funds	00000 General	122,211	205,300	198,800
	Total Education Fund	<u>\$82,363,095</u>	<u>\$81,248,030</u>	<u>\$84,871,800</u>

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

		FY2021 Actuals	FY2022 Budget	FY2023 Budget
10001 Agriculture	510000:Salaries	1,004,926	1,076,880	1,164,065
	520000:Employee Benefits	215,751	220,938	228,158
	530000:Contractual Services	1,962	2,368	2,368
	540000:General Materials and Supplies	9,036	17,536	17,536
	550000:Travel and Conference/Meeting	9,081	11,934	11,934
	Cost Center Total	1,240,757	1,329,656	1,424,061
10002 Fine Arts	510000:Salaries	3,247,819	3,599,553	3,588,877
	520000:Employee Benefits	504,088	576,029	603,225
	530000:Contractual Services	26,917	16,795	16,795
	540000:General Materials and Supplies	5,468	21,326	21,326
	550000:Travel and Conference/Meeting	2,431	12,186	12,186
	Cost Center Total	3,786,723	4,225,889	4,242,409
10003 Business	510000:Salaries	2,687,837	2,864,966	3,084,544
	520000:Employee Benefits	396,507	413,713	450,928
	530000:Contractual Services	-	814	814
	540000:General Materials and Supplies	1,198	16,066	16,066
	550000:Travel and Conference/Meeting	5,966	9,228	9,228
	Cost Center Total	3,091,509	3,304,787	3,561,580
10004 Computer Info & Office Sys'tms Dept	520000:Employee Benefits	7,837	-	-
10005 English/Foreign Language	510000:Salaries	3,566,184	3,923,673	4,017,706
	520000:Employee Benefits	598,687	636,757	715,811
	530000:Contractual Services	1,150	7,413	7,413
	540000:General Materials and Supplies	300	7,024	7,024
	550000:Travel and Conference/Meeting	820	10,942	10,942
	Cost Center Total	4,167,141	4,585,809	4,758,896

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

	FY2021 Actuals	FY2022 Budget	FY2023 Budget
10008 Math			
510000:Salaries	3,039,600	3,118,960	3,499,375
520000:Employee Benefits	495,311	511,976	579,355
540000:General Materials and Supplies	2,640	25,026	25,026
550000:Travel and Conference/Meeting	992	10,302	10,302
Cost Center Total	3,538,544	3,666,264	4,114,058
10009 Natural Science/P.E.			
510000:Salaries	4,378,402	4,882,023	4,904,707
520000:Employee Benefits	660,484	746,547	887,257
530000:Contractual Services	2,200	32,300	32,600
540000:General Materials and Supplies	16,946	31,318	31,018
550000:Travel and Conference/Meeting	2,317	14,839	14,839
Cost Center Total	5,060,349	5,707,027	5,870,421
10014 Social Science			
510000:Salaries	3,486,907	3,616,225	3,913,644
520000:Employee Benefits	504,906	531,993	604,326
530000:Contractual Services	-	1,530	1,530
540000:General Materials and Supplies	506	15,596	15,596
550000:Travel and Conference/Meeting	-	9,180	9,180
Cost Center Total	3,992,319	4,174,524	4,544,276
10015 Technical Education			
510000:Salaries	4,289,533	4,568,916	4,699,834
520000:Employee Benefits	791,522	839,365	953,324
530000:Contractual Services	3,049	16,344	16,344
540000:General Materials and Supplies	7,968	24,332	24,332
550000:Travel and Conference/Meeting	968	18,730	18,730
Cost Center Total	5,093,040	5,467,687	5,712,564
10016 Culinary Arts			
510000:Salaries	1,096,838	1,152,922	1,242,320
520000:Employee Benefits	215,542	221,555	248,205
530000:Contractual Services	-	1,019	1,019
540000:General Materials and Supplies	3,758	6,723	6,723
550000:Travel and Conference/Meeting	2,870	9,384	9,384
Cost Center Total	1,319,007	1,391,603	1,507,651

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

	FY2021 Actuals	FY2022 Budget	FY2023 Budget
10017 Nursing			
510000:Salaries	3,414,850	3,853,565	3,719,938
520000:Employee Benefits	595,314	616,337	687,225
530000:Contractual Services	2,000	2,700	2,700
540000:General Materials and Supplies	6,999	20,169	16,169
550000:Travel and Conference/Meeting	8,950	10,493	14,493
Cost Center Total	4,028,114	4,503,264	4,440,525
10018 Veterinary Technology Program			
510000:Salaries	687,343	830,467	833,045
520000:Employee Benefits	108,040	112,770	159,916
530000:Contractual Services	3,147	3,204	3,204
540000:General Materials and Supplies	14,984	21,016	30,716
550000:Travel and Conference/Meeting	4,655	10,104	10,404
Cost Center Total	818,169	977,561	1,037,285
10025 Health & Public Services			
510000:Salaries	1,684,350	1,772,539	1,787,582
520000:Employee Benefits	304,268	323,232	419,704
530000:Contractual Services	180,263	192,615	208,315
540000:General Materials and Supplies	1,566	7,706	8,706
550000:Travel and Conference/Meeting	-	5,754	7,054
Cost Center Total	2,170,448	2,301,846	2,431,361
14501 Adjunct Faculty Center			
510000:Salaries	26,480	31,536	32,304
530000:Contractual Services	1,634	1,650	1,650
540000:General Materials and Supplies	3,179	6,792	6,792
550000:Travel and Conference/Meeting	-	4,558	4,558
Cost Center Total	31,293	44,536	45,304

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

	FY2021 Actuals	FY2022 Budget	FY2023 Budget
14514 Workforce Adult Education			
510000:Salaries	116,049	143,730	82,200
520000:Employee Benefits	24,845	28,032	30,413
530000:Contractual Services	986	7,156	7,156
540000:General Materials and Supplies	34	4,097	4,097
550000:Travel and Conference/Meeting	-	2,142	2,142
590000:Other Expenditures	667,684	1,600,000	1,630,000
Cost Center Total	809,598	1,785,157	1,756,008
14515 City Center Campus			
510000:Salaries	76,326	82,013	242,988
520000:Employee Benefits	-	-	56,451
530000:Contractual Services	-	-	6,800
540000:General Materials and Supplies	273	2,392	1,700
550000:Travel and Conference/Meeting	72	510	5,500
Cost Center Total	76,671	84,915	313,439
14520 Morris Education Center			
510000:Salaries	54,559	48,437	48,167
520000:Employee Benefits	14,204	27,285	15,339
540000:General Materials and Supplies	748	1,997	1,997
550000:Travel and Conference/Meeting	-	306	306
560000:Fixed Charges	39,059	39,650	42,225
Cost Center Total	108,570	117,675	108,034
14522 Weitendorf Ag Education Center			
510000:Salaries	69,002	70,002	72,200
520000:Employee Benefits	27,462	27,805	30,196
540000:General Materials and Supplies	976	1,536	1,536
550000:Travel and Conference/Meeting	-	196	196
Cost Center Total	97,440	99,539	104,128
14525 Frankfort Education Center			
510000:Salaries	16,323	18,600	19,050
540000:General Materials and Supplies	-	102	102
560000:Fixed Charges	2,400	11,000	11,000
Cost Center Total	18,723	29,702	30,152

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

	FY2021 Actuals	FY2022 Budget	FY2023 Budget
18101 V.P. Academic Affairs			
510000:Salaries	280,321	406,098	423,099
520000:Employee Benefits	50,170	53,480	66,176
530000:Contractual Services	28,853	37,228	37,228
540000:General Materials and Supplies	43,607	74,901	74,901
550000:Travel and Conference/Meeting	34,575	79,781	79,781
Cost Center Total	437,526	651,488	681,185
18102 Honors Program			
510000:Salaries	44,189	58,058	52,520
520000:Employee Benefits	20,517	27,650	29,744
540000:General Materials and Supplies	2,827	3,637	3,637
550000:Travel and Conference/Meeting	450	7,446	7,446
Cost Center Total	67,984	96,791	93,347
18108 Phi Theta Kappa			
540000:General Materials and Supplies	778	2,652	2,652
550000:Travel and Conference/Meeting	3,876	4,082	4,082
Cost Center Total	4,654	6,734	6,734
18110 Dean, Arts & Sciences			
510000:Salaries	257,569	371,325	399,006
520000:Employee Benefits	30,026	79,281	71,038
540000:General Materials and Supplies	2	3,533	3,533
550000:Travel and Conference/Meeting	860	15,956	15,956
Cost Center Total	288,456	470,095	489,533
18113 Dean, Academic Excellence & Support			
510000:Salaries	671,153	663,334	757,777
520000:Employee Benefits	176,781	179,809	227,767
540000:General Materials and Supplies	5,153	7,800	7,800
550000:Travel and Conference/Meeting	-2,371	35,004	35,004
590000:Other Expenditures	59,419	18,360	18,360
Cost Center Total	910,136	904,307	1,046,708

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

	FY2021 Actuals	FY2022 Budget	FY2023 Budget
18115 Dean, Career & Technical			
510000:Salaries	329,287	335,156	352,200
520000:Employee Benefits	93,682	95,406	104,716
540000:General Materials and Supplies	1,131	6,489	6,489
550000:Travel and Conference/Meeting	870	7,600	7,600
590000:Other Expenditures	2,602	8,200	8,200
Cost Center Total	427,572	452,851	479,205
18120 Dean, Applied Arts & Workforce Education			
510000:Salaries	208,923	221,008	171,832
520000:Employee Benefits	55,201	56,115	60,868
530000:Contractual Services	2,550	2,550	2,550
540000:General Materials and Supplies	10,220	28,502	28,502
550000:Travel and Conference/Meeting	555	4,590	4,590
Cost Center Total	277,449	312,765	268,342
18125 Dean, Nursing, Health & Public Services			
510000:Salaries	304,641	285,542	302,147
520000:Employee Benefits	81,205	81,148	92,282
530000:Contractual Services	-	6,111	10,194
540000:General Materials and Supplies	191	2,180	5,180
550000:Travel and Conference/Meeting	2,288	11,510	8,510
Cost Center Total	388,324	386,491	418,313
19006 International Education			
540000:General Materials and Supplies	2,699	2,875	2,875
550000:Travel and Conference/Meeting	-1,026	9,825	9,825
Cost Center Total	1,674	12,700	12,700
19906 Allied Health			
510000:Salaries	21,728	206,000	-
21102 Library			
510000:Salaries	762,173	737,010	763,837
520000:Employee Benefits	194,706	216,750	238,853
530000:Contractual Services	3,232	7,073	7,073
540000:General Materials and Supplies	198,952	193,942	193,942
550000:Travel and Conference/Meeting	2,686	6,222	6,222
Cost Center Total	1,161,748	1,160,997	1,209,927

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

	FY2021 Actuals	FY2022 Budget	FY2023 Budget
22103 Media Services			
510000:Salaries	416,305	460,087	473,207
520000:Employee Benefits	103,897	105,953	140,312
530000:Contractual Services	1,818	1,818	1,818
540000:General Materials and Supplies	25,442	25,664	25,664
550000:Travel and Conference/Meeting	998	999	999
Cost Center Total	548,461	594,521	642,000
23101 Tutoring & Learning Center			
510000:Salaries	626,998	656,254	684,095
520000:Employee Benefits	77,879	105,000	139,969
540000:General Materials and Supplies	5,434	5,630	5,630
550000:Travel and Conference/Meeting	217	408	408
Cost Center Total	710,527	767,292	830,102
23104 Testing Services			
510000:Salaries	477,171	486,874	512,691
520000:Employee Benefits	85,300	111,305	118,825
540000:General Materials and Supplies	8,640	9,110	9,110
550000:Travel and Conference/Meeting	802	802	802
Cost Center Total	571,913	608,091	641,428
23105 iCAMPUS			
510000:Salaries	259,285	310,255	315,574
520000:Employee Benefits	40,175	68,000	58,162
Cost Center Total	299,460	378,255	373,736
29109 Technology Support			
510000:Salaries	440,273	659,512	661,204
520000:Employee Benefits	115,290	199,114	184,142
530000:Contractual Services	-	1,554	1,554
540000:General Materials and Supplies	5,043	10,582	10,582
550000:Travel and Conference/Meeting	-	3,053	3,053
Cost Center Total	560,606	873,815	860,535

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

	FY2021 Actuals	FY2022 Budget	FY2023 Budget
31300 Registration & Records			
510000:Salaries	654,241	734,917	760,580
520000:Employee Benefits	251,349	264,462	283,544
530000:Contractual Services	1,839	2,324	2,324
540000:General Materials and Supplies	33,903	49,465	49,465
550000:Travel and Conference/Meeting	333	6,977	6,977
590000:Other Expenditures	26,667	-	-
Cost Center Total	968,331	1,058,145	1,102,890
31301 Admissions			
510000:Salaries	591,828	668,875	677,912
520000:Employee Benefits	183,759	204,900	207,840
530000:Contractual Services	-	1,157	1,157
540000:General Materials and Supplies	21,470	24,567	24,567
550000:Travel and Conference/Meeting	206	12,393	12,393
Cost Center Total	797,263	911,892	923,869
31303 Dean of Enrollment Management			
510000:Salaries	218,265	182,170	271,104
520000:Employee Benefits	31,127	29,015	34,499
540000:General Materials and Supplies	15	1,734	1,734
550000:Travel and Conference/Meeting	171	3,600	3,600
Cost Center Total	249,579	216,519	310,937
32301 Student Rights & Responsibilities			
510000:Salaries	475,609	540,227	663,492
520000:Employee Benefits	164,750	195,863	237,023
530000:Contractual Services	6,303	14,351	11,348
540000:General Materials and Supplies	1,851	6,569	9,572
550000:Travel and Conference/Meeting	-	3,774	10,605
590000:Other Expenditures	137,390	18,360	18,360
Cost Center Total	785,903	779,144	950,400

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

		FY2021 Actuals	FY2022 Budget	FY2023 Budget
32303 Dean of Student Success	510000:Salaries	118,399	163,311	173,692
	520000:Employee Benefits	27,796	28,867	32,438
	530000:Contractual Services	2,356	4,008	7,650
	540000:General Materials and Supplies	2,310	11,192	2,550
	550000:Travel and Conference/Meeting	-	613	5,613
	Cost Center Total	150,860	207,991	221,943
32305 Student Advising Center	510000:Salaries	861,566	828,513	878,536
	520000:Employee Benefits	226,492	233,425	276,021
	540000:General Materials and Supplies	6,731	20,218	11,218
	550000:Travel and Conference/Meeting	6,290	6,586	6,586
	Cost Center Total	1,101,080	1,088,742	1,172,361
32307 Project Success	510000:Salaries	500	13,600	-
	540000:General Materials and Supplies	-	2,000	2,000
	550000:Travel and Conference/Meeting	-	2,500	2,500
	590000:Other Expenditures	-	4,000	4,000
	Cost Center Total	500	22,100	8,500
32315 Academic Intervention & Support	510000:Salaries	531,967	551,214	567,850
	520000:Employee Benefits	131,862	134,800	160,742
	530000:Contractual Services	-	120	-
	540000:General Materials and Supplies	1,659	10,408	10,408
	550000:Travel and Conference/Meeting	2,746	14,597	14,717
	Cost Center Total	668,234	711,139	753,717
33303 Holistic Wellness	510000:Salaries	7,969	54,827	-
	520000:Employee Benefits	1,708	27,511	-
	530000:Contractual Services	983	1,000	-
	540000:General Materials and Supplies	852	1,339	-
	550000:Travel and Conference/Meeting	618	640	-
	Cost Center Total	12,130	85,317	-

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

	FY2021 Actuals	FY2022 Budget	FY2023 Budget
34304 Financial Aid/Veterans			
510000:Salaries	719,425	943,651	983,114
520000:Employee Benefits	307,819	364,792	397,481
530000:Contractual Services	2,050	2,117	1,500
540000:General Materials and Supplies	4,033	11,858	11,858
550000:Travel and Conference/Meeting	2,291	15,962	15,962
590000:Other Expenditures	-	83,000	83,000
Cost Center Total	1,035,618	1,421,380	1,492,915
34309 Federal Work Study Offset	-	(154,000)	(138,000)
35305 Career Services			
510000:Salaries	303,997	421,861	429,397
520000:Employee Benefits	87,198	133,203	180,922
540000:General Materials and Supplies	8,906	9,393	9,393
550000:Travel and Conference/Meeting	706	995	995
Cost Center Total	400,807	565,452	620,707
36306 Student Services & Activities			
510000:Salaries	176,223	219,196	319,874
520000:Employee Benefits	53,177	55,763	92,590
530000:Contractual Services	813	2,653	3,653
540000:General Materials and Supplies	1,775	3,836	5,175
550000:Travel and Conference/Meeting	1,274	2,231	2,871
Cost Center Total	233,262	283,679	424,163
36310 International Student Services			
510000:Salaries	66,342	100,510	106,244
520000:Employee Benefits	11,137	11,442	13,583
540000:General Materials and Supplies	3,482	4,654	5,904
550000:Travel and Conference/Meeting	10,039	15,746	15,746
Cost Center Total	91,000	132,352	141,477
37307 Veterans Affairs			
590000:Other Expenditures	132,226	290,000	290,000

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

	FY2021 Actuals	FY2022 Budget	FY2023 Budget
38308 V.P. Student Development			
510000:Salaries	308,288	304,377	280,492
520000:Employee Benefits	55,823	57,023	63,375
530000:Contractual Services	15,742	47,209	47,209
540000:General Materials and Supplies	2,776	11,068	11,068
550000:Travel and Conference/Meeting	2,580	8,670	8,670
Cost Center Total	385,209	428,347	410,814
38309 Disability Services			
510000:Salaries	387,437	466,529	523,591
520000:Employee Benefits	18,741	31,443	68,050
530000:Contractual Services	2,824	4,794	4,794
540000:General Materials and Supplies	7,825	13,770	13,770
550000:Travel and Conference/Meeting	2,370	4,590	4,590
Cost Center Total	419,196	521,126	614,795
39310 Multicultural Student Affairs			
510000:Salaries	264,511	262,386	298,231
520000:Employee Benefits	55,398	78,285	86,232
530000:Contractual Services	8,239	13,972	13,972
540000:General Materials and Supplies	12,310	8,011	8,011
550000:Travel and Conference/Meeting	399	5,566	5,566
Cost Center Total	340,856	368,220	412,012
39311 Student Services/Other GSD			
510000:Salaries	-	8,000	-
42602 Community Education 525			
590000:Other Expenditures	41,996	80,000	80,000
81111 Executive Office			
510000:Salaries	389,674	469,490	515,667
520000:Employee Benefits	71,467	101,503	116,207
530000:Contractual Services	127,389	153,810	160,000
540000:General Materials and Supplies	62,775	82,865	82,865
550000:Travel and Conference/Meeting	11,017	52,755	53,755
590000:Other Expenditures	4,834	4,400	10,000
Cost Center Total	667,156	864,823	938,494

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

		FY2021 Actuals	FY2022 Budget	FY2023 Budget
81112 Executive Vice President	510000:Salaries	-	-	268,772
	520000:Employee Benefits	-	-	45,825
	530000:Contractual Services	-	-	5,000
	540000:General Materials and Supplies	-	-	5,000
	550000:Travel and Conference/Meeting	-	-	10,000
	Cost Center Total	-	-	334,597
81113 Diversity, Equity & Inclusion	510000:Salaries	343,992	357,121	390,164
	520000:Employee Benefits	87,421	94,694	133,203
	530000:Contractual Services	114,730	115,000	65,000
	540000:General Materials and Supplies	4,670	17,000	17,000
	550000:Travel and Conference/Meeting	9,687	30,200	23,200
	590000:Other Expenditures	4,280	20,000	20,000
	Cost Center Total	564,780	634,015	648,567
81115 Compliance	540000:General Materials and Supplies	60	-	-
82111 V.P. Finance & Administrative Services	510000:Salaries	208,466	198,385	228,277
	520000:Employee Benefits	51,453	49,543	62,007
	530000:Contractual Services	0	6,861	13,361
	540000:General Materials and Supplies	5,948	17,193	17,193
	550000:Travel and Conference/Meeting	208	2,008	5,508
	Cost Center Total	266,075	273,990	326,346
82112 Financial Services	510000:Salaries	1,039,450	1,190,275	1,318,786
	520000:Employee Benefits	258,341	340,156	347,092
	530000:Contractual Services	183	3,225	3,225
	540000:General Materials and Supplies	11,367	21,070	21,070
	550000:Travel and Conference/Meeting	300	9,650	9,650
	Cost Center Total	1,309,640	1,564,376	1,699,823

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

	FY2021 Actuals	FY2022 Budget	FY2023 Budget
82113 Business & Auxiliary Services			
510000:Salaries	280,127	300,066	332,542
520000:Employee Benefits	66,355	67,472	93,085
530000:Contractual Services	-	1,312	1,312
540000:General Materials and Supplies	15,918	13,117	13,117
550000:Travel and Conference/Meeting	529	1,974	1,974
580000:Capital Outlay	23,518	100,000	100,000
Cost Center Total	386,447	483,941	542,030
83113 Marketing And Publications			
510000:Salaries	407,548	423,434	434,650
520000:Employee Benefits	115,515	144,383	129,258
530000:Contractual Services	1,086	5,000	5,000
540000:General Materials and Supplies	813,911	852,212	852,212
550000:Travel and Conference/Meeting	6,106	7,301	7,301
Cost Center Total	1,344,165	1,432,330	1,428,421
83116 External Relations			
510000:Salaries	261,494	261,054	273,467
520000:Employee Benefits	71,578	73,430	62,696
530000:Contractual Services	10,300	10,424	10,424
540000:General Materials and Supplies	2,246	5,533	5,533
550000:Travel and Conference/Meeting	3,227	12,249	12,249
Cost Center Total	348,845	362,690	364,369
84114 Human Resources			
510000:Salaries	869,251	882,342	978,964
520000:Employee Benefits	334,525	355,807	373,138
530000:Contractual Services	24,236	72,205	72,205
540000:General Materials and Supplies	39,505	82,331	82,331
550000:Travel and Conference/Meeting	2,436	27,790	27,790
590000:Other Expenditures	34,960	46,750	46,750
Cost Center Total	1,304,913	1,467,225	1,581,178

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

86116 Alumni Affairs

	FY2021 Actuals	FY2022 Budget	FY2023 Budget
510000:Salaries	72,538	104,241	108,235
520000:Employee Benefits	480	1,157	2,410
530000:Contractual Services	-	1,530	1,530
540000:General Materials and Supplies	38,771	41,371	41,371
550000:Travel and Conference/Meeting	2,993	7,298	7,298
Cost Center Total	114,783	155,597	160,844

86118 Grant Office

510000:Salaries	165,035	161,498	199,195
520000:Employee Benefits	46,953	55,869	61,535
540000:General Materials and Supplies	3,628	6,727	6,727
550000:Travel and Conference/Meeting	75	2,453	2,453
Cost Center Total	215,691	226,547	269,910

88118 Print Services

510000:Salaries	89,965	102,014	106,041
520000:Employee Benefits	20,828	21,279	23,736
530000:Contractual Services	2,240	5,228	5,228
540000:General Materials and Supplies	-28,959	51,495	75,000
540100:Print Services Back Charge	-	(250,000)	(250,000)
550000:Travel and Conference/Meeting	-	732	732
560000:Fixed Charges	171,043	248,395	248,395
Cost Center Total	255,117	179,143	209,132

91111 Board of Trustees

510000:Salaries	500	500	500
520000:Employee Benefits	3	-	-
530000:Contractual Services	119,888	198,900	210,000
540000:General Materials and Supplies	62,395	82,257	82,257
550000:Travel and Conference/Meeting	12,746	46,491	46,491
Cost Center Total	195,532	328,148	339,248

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

		FY2021 Actuals	FY2022 Budget	FY2023 Budget
92112 Institutional Exp	510000:Salaries	882,417	567,895	555,000
	520000:Employee Benefits	1,015,616	1,074,000	100,000
	530000:Contractual Services	2,460	10,000	20,000
	560000:Fixed Charges	-	27,306	23,934
	570000:Utilities	-	3,000	3,000
	590000:Other Expenditures	3,180,808	3,311,500	3,394,500
	Cost Center Total	5,081,300	4,993,701	4,096,434
92113 Professional Development	530000:Contractual Services	28,710	33,500	33,500
	540000:General Materials and Supplies	-	2,153	2,153
	550000:Travel and Conference/Meeting	3,299	25,565	25,565
	Cost Center Total	32,009	61,218	61,218
93112 Mail Center	510000:Salaries	80,350	102,038	106,750
	520000:Employee Benefits	10,995	11,284	13,573
	530000:Contractual Services	3,572	7,392	7,392
	540000:General Materials and Supplies	45,315	178,851	178,851
	550000:Travel and Conference/Meeting	184	1,845	1,845
	560000:Fixed Charges	9,653	12,738	12,738
	Cost Center Total	150,070	314,148	321,149
94114 Institutional Research & Effectiveness	510000:Salaries	360,308	359,494	382,175
	520000:Employee Benefits	82,318	85,179	94,225
	530000:Contractual Services	19,034	42,500	43,000
	540000:General Materials and Supplies	4	1,121	621
	550000:Travel and Conference/Meeting	648	8,144	8,144
	Cost Center Total	462,312	496,438	528,165

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

	FY2021 Actuals	FY2022 Budget	FY2023 Budget
95115 Information Technology			
510000:Salaries	2,293,608	2,421,830	2,529,849
520000:Employee Benefits	643,696	701,041	779,649
530000:Contractual Services	621,327	673,725	673,725
540000:General Materials and Supplies	1,118,267	1,219,760	1,219,760
550000:Travel and Conference/Meeting Cost Center Total	25,593	120,665	120,665
	<u>4,702,491</u>	<u>5,137,021</u>	<u>5,323,648</u>
97117 Non-Operating	65,344	400,000	400,000
99199 Contingency	-	500,000	500,000
	<u>10,142,919</u>	<u>666,500</u>	<u>948,780</u>
Total Education Fund	<u>\$ 81,558,168</u>	<u>\$ 81,248,030</u>	<u>\$ 84,871,800</u>

**Joliet Junior College
Budget Detail**

**Operations And Maintenance Fund
Revenues**

		FY2021 Actuals	FY2022 Budget	FY2023 Budget
411000:Property Taxes	00000 General	19,651,511	19,610,000	20,265,000
450000:Sales and Service Fees	00000 General	94	-	-
460000:Facilities Revenue	00000 General	126,407	85,000	85,000
490000:Other Revenue	00000 General	9,730	-	-
Total Operation & Maintenance Fund		\$19,787,742	\$19,695,000	\$20,350,000

**Joliet Junior College
Budget Detail**

**Operations And Maintenance Fund
Expenses**

		FY2021 Actuals	FY2022 Budget	FY2023 Budget
71201 Maintenance	510000:Salaries	1,358,828	1,485,559	1,524,553
	520000:Employee Benefits	427,461	492,215	505,489
	530000:Contractual Services	447,242	522,604	522,604
	540000:General Materials and Supplies	440,818	423,332	423,332
	550000:Travel and Conference/Meeting	3,751	6,168	6,168
	560000:Fixed Charges	1,058	1,047	1,047
	Cost Center Total	2,679,158	2,930,925	2,983,193
72202 Custodial	510000:Salaries	2,484,975	2,763,264	2,845,005
	520000:Employee Benefits	858,977	923,960	1,059,396
	530000:Contractual Services	56,259	97,541	97,541
	540000:General Materials and Supplies	89,875	275,705	275,705
	550000:Travel and Conference/Meeting	3,356	21,500	21,500
	Cost Center Total	3,493,442	4,081,970	4,299,147
73203 Roads & Grounds	510000:Salaries	894,957	1,091,988	1,138,507
	520000:Employee Benefits	201,865	213,306	234,430
	530000:Contractual Services	86,448	103,371	103,371
	540000:General Materials and Supplies	124,830	142,625	142,625
	550000:Travel and Conference/Meeting	2,984	5,350	5,350
	560000:Fixed Charges	3,019	2,898	2,898
	Cost Center Total	1,389,523	1,570,538	1,795,881
74204 Campus Police	510000:Salaries	1,950,557	2,246,115	2,371,486
	520000:Employee Benefits	489,530	609,163	637,764
	530000:Contractual Services	30,387	36,534	44,716
	540000:General Materials and Supplies	50,528	54,749	57,186
	550000:Travel and Conference/Meeting	16,268	17,639	17,639
	570000:Utilities	-	2,600	2,600
	Cost Center Total	2,537,270	3,006,800	3,206,391

**Joliet Junior College
Budget Detail**

**Operations And Maintenance Fund
Expenses**

		FY2021 Actuals	FY2022 Budget	FY2023 Budget
75205 Transportation	540000:General Materials and Supplies	45,701	90,000	100,000
76206 Plant Utilities	570000:Utilities	1,692,272	2,621,953	2,621,953
78208 Administration	510000:Salaries	527,698	564,218	593,415
	520000:Employee Benefits	156,673	167,835	184,563
	530000:Contractual Services	2,117	4,506	4,506
	540000:General Materials and Supplies	7,167	10,923	10,923
	550000:Travel and Conference/Meeting	3,358	14,836	14,836
	580000:Capital Outlay	2,000	-	-
	Cost Center Total	699,013	762,318	808,243
79109 Environmental Health & Safety	510000:Salaries	80,220	119,345	146,350
	520000:Employee Benefits	11,231	11,611	42,958
	530000:Contractual Services	29,488	30,085	31,590
	540000:General Materials and Supplies	3,728	14,908	15,653
	550000:Travel and Conference/Meeting	423	2,052	2,052
	Cost Center Total	125,090	178,001	238,603
92209 O&M Institutional Exp	540000:General Materials and Supplies	-	1,000	1,000
	550000:Travel and Conference/Meeting	960	4,973	4,973
	560000:Fixed Charges	-315	15,550	16,896
	580000:Capital Outlay	-	247,000	-
	590000:Other Expenditures	7,266	9,000	9,000
	Cost Center Total	7,911	277,523	31,869
93113 Receiving	510000:Salaries	157,982	200,253	207,107
	520000:Employee Benefits	22,250	23,569	26,946
	530000:Contractual Services	2,544	2,646	2,646
	540000:General Materials and Supplies	2,523	5,042	5,042
	550000:Travel and Conference/Meeting	93	-	-
	Cost Center Total	185,392	231,510	241,741

**Joliet Junior College
Budget Detail**

**Operations And Maintenance Fund
Expenses**

93114 Telecommunications		FY2021 Actuals	FY2022 Budget	FY2023 Budget
	570000:Utilities	279,588	468,462	447,979
99199 Contingency	600000:Provision for Contingency	-	200,000	200,000
	710000 Transfer To Other Funds	6,475,000	3,275,000	3,375,000
	Total Operat & Maint Fund	<u>\$19,609,359</u>	<u>\$19,695,000</u>	<u>\$20,350,000</u>

**Joliet Junior College
Budget Detail**

**Audit Fund
Revenues**

411000:Property Taxes

00000 General

Total Audit Fund

FY2021 Actuals	FY2022 Budget	FY2023 Budget
70,708	88,500	79,500
<u>\$70,708</u>	<u>\$88,500</u>	<u>\$79,500</u>

**Joliet Junior College
Budget Detail**

**Audit Fund
Expenses**

	FY2021 Actuals	FY2022 Budget	FY2023 Budget
92610 Audit Services	80,345	88,500	79,500
99199 Contingency	-	135,000	130,000
Total Audit Fund	<u>\$80,345</u>	<u>\$223,500</u>	<u>\$209,500</u>

Joliet Junior College
Budget Detail

Liability, Protection And Settlement Fund (LP&S Fund)

Revenues

	FY2021 Actuals	FY2022 Budget	FY2023 Budget
411000:Property Taxes			
00000 General	657,301	685,000	690,000
Total L.P. & S. Fund	\$657,301	\$685,000	\$690,000

**Joliet Junior College
Budget Detail**

Liability, Protection And Settlement Fund (LP&S Fund)

Expenses

	FY2021 Actuals	FY2022 Budget	FY2023 Budget
82112 Financial Services			
510000:Salaries	59,614	70,618	-
520000:Employee Benefits	11,076	14,382	-
Cost Center Total	70,690	85,000	-
92612 Tort Liability			
530000:Contractual Services	4,500	25,000	25,000
560000:Fixed Charges	480,392	550,000	665,000
Cost Center Total	484,892	575,000	690,000
92613 Unemployment Liability	84,487	50,000	50,000
99199 Contingency	-	775,000	850,000
Total Liability, Protection & Settlement	\$640,068	\$1,485,000	\$1,590,000

**Joliet Junior College
Budget Detail**

**Bond And Interest Fund
Revenues**

	FY2021 Actuals	FY2022 Budget	FY2023 Budget
411000:Property Taxes	7,542,574	7,488,000	7,618,250
79013:2013 Bond Projects	35,703,977	-	-
710000 Transfer From Other Funds	30,667,113	6,833,538	4,890,495
Total Bond & Interest Fund	<u>\$73,913,664</u>	<u>\$14,321,538</u>	<u>\$12,508,745</u>

**Joliet Junior College
Budget Detail**

**Bond And Interest Fund
Expenses**

	FY2021 Actuals	FY2022 Budget	FY2023 Budget
79008 2008 Bond Projects			
560000:Fixed Charges	4,321,648	4,508,913	4,888,495
590000:Other Expenditures	1,425	1,500	2,000
Cost Center Total	<u>4,323,073</u>	<u>4,510,413</u>	<u>4,890,495</u>
79009 Referendum Bond Projects			
560000:Fixed Charges	7,356,125	7,399,875	7,350,625
590000:Other Expenditures	475	1,000	1,000
Cost Center Total	<u>7,356,600</u>	<u>7,400,875</u>	<u>7,351,625</u>
79013 2013 Bond Projects			
560000:Fixed Charges	2,128,615	2,322,125	-
590000:Other Expenditures	59,702,134	1,000	-
Cost Center Total	<u>61,830,749</u>	<u>2,323,125</u>	<u>-</u>
Total Bond & Interest Fund	<u>\$73,510,422</u>	<u>\$14,234,413</u>	<u>\$12,242,120</u>

**Joliet Junior College
Budget Detail**

Operations And Maintenance Fund (Restricted)

Revenues

	FY2021 Actuals	FY2022 Budget	FY2023 Budget
411000:Property Taxes			
92312 Life Safety Projects	-	1,040,000	1,040,000
92319 FYx9 Life Safety Project	11,233	-	-
92321 FYx1 Life Safety Project	1,031,448	-	-
Total Property Taxes	<u>1,042,681</u>	<u>1,040,000</u>	<u>1,040,000</u>
420000:State Governmental Sources	19,828,400	4,312,500	4,312,500
430000:Federal Governmental Sources			
00000 General	444,252	-	200,000
442000:Student Fees	4,456,190	4,914,000	4,042,500
470000:Investment Income	236	-	-
490000:Other Revenue			
00000 General	211,361	200,000	200,000
71314 Energy Efficiency Projects	88,875	-	-
Total Other Revenue	<u>300,236</u>	<u>200,000</u>	<u>200,000</u>
720000 Transfer From Other Funds	15,975,000	3,275,000	3,375,000
Total Operation & Maintenance (Rest.) Fund	<u>\$42,046,995</u>	<u>\$13,741,500</u>	<u>\$13,170,000</u>

**Joliet Junior College
Budget Detail**

**Operations And Maintenance Fund (Restricted)
Expenses**

		FY2021 Actuals	FY2022 Budget	FY2023 Budget
71301 Exterior Wall Systems	530000:Contractual Services	176,762	-	-
	580000:Capital Outlay	-	370,000	680,000
	Cost Center Total	176,762	370,000	680,000
71302 Conveying Systems	580000:Capital Outlay	-	773,000	8,000
71303 Heating Systems	530000:Contractual Services	22,363	-	-
	580000:Capital Outlay	-	20,000	20,000
	Cost Center Total	22,363	20,000	20,000
71304 Electrical Systems	530000:Contractual Services	4,600	-	-
	580000:Capital Outlay	-	20,000	170,000
	Cost Center Total	4,600	20,000	170,000
71305 Cooling Systems	580000:Capital Outlay	-	200,000	145,000
71306 Roofing Systems	530000:Contractual Services	323,387	-	-
	580000:Capital Outlay	-	15,000	15,000
	Cost Center Total	323,387	15,000	15,000
71307 Interior Systems	530000:Contractual Services	346,205	-	-
	580000:Capital Outlay	-	538,000	1,208,000
	Cost Center Total	346,205	538,000	1,208,000
71308 Electrical Lighting	530000:Contractual Services	42,123	-	-
	580000:Capital Outlay	-	70,000	95,000
	Cost Center Total	42,123	70,000	95,000
71310 Plumbing Systems	580000:Capital Outlay	-	10,000	10,000
71311 Specialty Systems	530000:Contractual Services	80,422	-	125,000
	580000:Capital Outlay	-	125,000	0

**Joliet Junior College
Budget Detail**

**Operations And Maintenance Fund (Restricted)
Expenses**

	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Cost Center Total	80,422	125,000	125,000
71312 Site Work			
530000:Contractual Services	260,207	-	-
580000:Capital Outlay	-	410,000	495,000
Cost Center Total	260,207	410,000	495,000
71314 Energy Efficiency Projects			
530000:Contractual Services	12,701	-	-
580000:Capital Outlay	-	100,000	-
Cost Center Total	12,701	100,000	-
92312 Life Safety Projects			
580000:Capital Outlay	-	1,040,000	1,790,000
92321 FYx1 Life Safety Project			
530000:Contractual Services	738,148	-	-
580000:Capital Outlay	-	460,000	-
Cost Center Total	738,148	460,000	-
92400 Major Maint./Mod.			
530000:Contractual Services	6,480	270,000	150,000
540000:General Materials and Supplies	-	86,962	56,005
580000:Capital Outlay	2,138,860	23,750,000	27,812,500
Cost Center Total	2,145,340	24,106,962	28,018,505
710000 Transfer To Other Funds	33,867,113	14,333,538	7,390,495
Total Operat & Maint Restrict Fund	\$38,019,372	\$42,591,500	\$40,170,000

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Revenues**

	FY2021 Actuals	FY2022 Budget	FY2023 Budget
10016 Culinary Arts	65,972	-	-
10519 Academic Course Fees	139,414	-	-
23105 iCAMPUS	682,465	-	-
61021 Food Service	529,419	-	-
64600 Athletic Event Center Rental	51,499	-	-
65400 Student Clubs	84,619	-	-
67205 Campus Facility Rental	139,572	-	-
69070 Auto Shop Technology	93,215	-	-
69090 Greenhouse	69,074	-	-
95116 Technology Action Plan	211,268	-	200,000
Total Federal Governmental Sources	2,066,517	-	200,000

430000:Federal Governmental Sources

442000:Student Fees

10009 Natural Science/P.E.	138,588	122,750	128,418
10501 Agriculture Course Fees	37,739	40,000	40,000
10502 Fine Arts Course Fees	77,194	78,000	78,000
10503 Business Course Fees	38,597	40,000	40,000
10505 English/Foreign Language Course Fee	15,438	16,000	16,000
10508 Math Course Fees	32,594	32,000	32,000
10509 Natural Science Course Fees	205,851	200,000	200,000
10514 Social Science Course Fees	24,873	25,000	25,000
10515 Technical Course Fees	198,989	190,000	190,000
10516 Culinary Arts Course Fees	240,160	240,000	240,000
10517 Nursing Course Fees	168,111	175,000	175,000
10518 Vet Tech Course Fees	25,731	27,000	36,850
10519 Academic Course Fees	25,756	30,000	30,000
10525 Health & Public Services Course Fees	92,633	104,000	115,000
17911 Corporate Services	591,462	493,000	493,000
17912 Career Training	163,306	325,000	306,890
17913 Lifelong Learning	73,895	280,000	290,000
17914 Commercial Driver License Training	323,595	363,545	363,545
17915 On-Line Short-Term Training	61,678	56,770	56,770
17933 Professional Services Health	36,879	80,000	80,000

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Revenues**

	FY2021 Actuals	FY2022 Budget	FY2023 Budget
17943 Workforce Services/WDC	43,794	39,640	39,640
17952 Grundy Education Center	3,344	2,900	2,826
21102 Library	33,450	35,000	35,000
23104 Testing Services	29,612	80,300	80,300
23105 iCAMPUS	3,570	695,000	700,000
41104 CED Ancillary Projects	-	268,000	268,000
63009 Fine Arts/Art Clay	530	2,500	2,500
63023 Art	510	2,290	2,290
65400 Student Clubs	848,798	936,000	770,000
93204 Campus Services - Parking Fine	7,215	3,000	3,000
95116 Technology Action Plan	2,122,023	2,350,000	1,925,000
Total Student Fees	5,665,914	7,332,695	6,765,029
450000:Sales and Service Fees			
10009 Natural Science/P.E.	120	9,017	9,017
10016 Culinary Arts	89,156	159,816	162,023
18108 Phi Theta Kappa	23,960	7,500	7,500
61021 Food Service	60,204	1,265,000	1,030,192
62022 Bookstore	3,245,535	4,482,557	4,482,557
63017 Blazer	3,775	8,000	8,000
69069 Early Childhood Center	40,400	-	-
69070 Auto Shop Technology	125,055	377,000	377,000
69090 Greenhouse	52,947	117,000	117,000
69095 Hills Student Vet Feeding Program	-	2,000	2,000
Total Sales and Service Fees	3,641,153	6,427,890	6,195,289
460000:Facilities Revenue			
10009 Natural Science/P.E.	20	2,100	2,100
22103 Media Services	56	-	-
64600 Athletic Event Center Rental	19,820	146,476	154,565
67205 Campus Facility Rental	26,790	127,370	132,845
Total Facilities Revenue	46,686	275,946	289,510
480000:Nongovernmental Gifts, Scholarships, Grants, and Bequests			
41104 CED Ancillary Projects	6,500	-	-

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Revenues**

	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Total Nongovernmental Gifts, Scholarships, Grants and Bequests	6,500	-	-
18105 Graduation	150	-	-
23104 Testing Services	-	-	1,000
31301 Admissions	-	6,500	6,500
35306 Career Services/Job Fair	-	13,600	13,600
49783 Concert Artist	-	4,000	-
61021 Food Service	1,353	12,000	12,000
63004 Guest Artists	-	2,000	2,000
69101 JJC Farmland Lab	38,280	58,000	60,220
69120 Student ID's	40	3,000	3,000
69122 Fax Service - Library	-	100	100
93204 Campus Services - Parking Fine	2,841	30,000	20,000
Total Other Revenue	42,663	129,200	118,420
00000 General	3,542,991	7,868,400	3,154,880
720000 Transfer From Other Funds			
Total Auxiliary Fund	<u>\$15,012,423</u>	<u>\$22,034,131</u>	<u>\$16,723,128</u>

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Expenses**

	FY2021 Actuals	FY2022 Budget	FY2023 Budget
10009 Natural Science/P.E.			
510000:Salaries	95,402	104,267	106,686
520000:Employee Benefits	27,922	27,600	30,849
530000:Contractual Services	-	1,000	1,000
540000:General Materials and Supplies	794	1,000	1,000
Cost Center Total	124,118	133,867	139,535
10016 Culinary Arts			
510000:Salaries	43,597	43,623	44,714
520000:Employee Benefits	10,983	11,192	12,308
540000:General Materials and Supplies	46,634	101,501	101,501
590000:Other Expenditures	2,654	3,500	3,500
Cost Center Total	103,868	159,816	162,023
10501 Agriculture Course Fees			
540000:General Materials and Supplies	23,177	23,000	23,000
550000:Travel and Conference/Meeting	342	8,000	17,000
590000:Other Expenditures	10,439	9,000	-
Cost Center Total	33,958	40,000	40,000
10502 Fine Arts Course Fees			
530000:Contractual Services	1,913	4,000	4,000
540000:General Materials and Supplies	59,452	68,600	68,600
550000:Travel and Conference/Meeting	(1,700)	2,400	2,400
590000:Other Expenditures	-	3,000	3,000
Cost Center Total	59,665	78,000	78,000
10503 Business Course Fees			
540000:General Materials and Supplies	68,088	40,000	40,000
10505 English/Foreign Language Course Fees			
540000:General Materials and Supplies	144	16,000	16,000
10508 Math Course Fees			
540000:General Materials and Supplies	11,923	32,000	32,000
10509 Natural Science Course Fees			
530000:Contractual Services	-	4,000	4,000
540000:General Materials and Supplies	23,161	196,000	196,000
Cost Center Total	23,161	200,000	200,000

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Expenses**

	FY2021 Actuals	FY2022 Budget	FY2023 Budget
10514 Social Science Course Fees	7,784	25,000	25,000
540000:General Materials and Supplies			
540000:General Materials and Supplies	161,864	185,000	185,000
550000:Travel and Conference/Meeting	3,429	5,000	5,000
Cost Center Total	165,293	190,000	190,000
10516 Culinary Arts Course Fees	73,954	100,000	100,000
530000:Contractual Services	2,385	4,000	4,000
540000:General Materials and Supplies	154,801	136,000	136,000
Cost Center Total	231,139	240,000	240,000
10517 Nursing Course Fees	210,067	175,000	175,000
530000:Contractual Services	4,929	4,000	4,000
540000:General Materials and Supplies	20,424	23,000	32,850
Cost Center Total	25,353	27,000	36,850
10519 Academic Course Fees	11,581	30,000	30,000
580000:Capital Outlay	236,195	-	-
Cost Center Total	247,776	30,000	30,000
10525 Health & Public Services Course Fees	12,304	12,040	12,786
510000:Salaries	4,799	4,860	5,114
520000:Employee Benefits	11,572	19,000	19,000
530000:Contractual Services	71,123	68,100	78,100
540000:General Materials and Supplies	99,799	104,000	115,000
Cost Center Total			
17911 Corporate Services	139,645	245,453	237,399
520000:Employee Benefits	24,501	54,000	62,326
530000:Contractual Services	122,748	97,000	97,000
540000:General Materials and Supplies	30,974	92,180	92,180
550000:Travel and Conference/Meeting	1,581	4,367	4,095
Cost Center Total	319,448	493,000	493,000

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Expenses**

	FY2021 Actuals	FY2022 Budget	FY2023 Budget
17912 Career Training			
510000:Salaries	66,580	137,140	136,075
520000:Employee Benefits	7,706	19,530	2,852
530000:Contractual Services	92,380	113,000	113,000
540000:General Materials and Supplies	43,400	54,367	54,000
550000:Travel and Conference/Meeting	0	963	963
Cost Center Total	210,066	325,000	306,890
17913 Lifelong Learning			
510000:Salaries	112,215	171,351	165,711
520000:Employee Benefits	13,095	39,670	60,733
530000:Contractual Services	23,733	38,230	38,230
540000:General Materials and Supplies	11,995	27,659	22,236
550000:Travel and Conference/Meeting	-	3,060	3,060
590000:Other Expenditures	-	30	30
Cost Center Total	161,038	280,000	290,000
17914 Commercial Driver License Training			
510000:Salaries	22,216	25,382	25,998
520000:Employee Benefits	-	-	520
530000:Contractual Services	207,500	291,842	291,842
540000:General Materials and Supplies	534	6,371	5,235
590000:Other Expenditures	33,885	39,950	39,950
Cost Center Total	264,135	363,545	363,545
17915 On-Line Short-Term Training			
510000:Salaries	16,805	20,582	21,091
520000:Employee Benefits	11,576	13,721	14,820
530000:Contractual Services	25,081	22,467	20,859
Cost Center Total	53,462	56,770	56,770
17933 Professional Services Health			
510000:Salaries	5,892	10,100	10,295
520000:Employee Benefits	1	-	-

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Expenses**

	FY2021 Actuals	FY2022 Budget	FY2023 Budget
530000:Contractual Services	16,497	52,500	52,305
540000:General Materials and Supplies	10,177	17,400	17,400
Cost Center Total	32,567	80,000	80,000

17943 Workforce Services/WDC

540000:General Materials and Supplies	33,021	32,069	32,069
550000:Travel and Conference/Meeting	-	7,571	7,571
Cost Center Total	33,021	39,640	39,640

17952 Grundy Education Center

540000:General Materials and Supplies	2,536	2,400	2,400
550000:Travel and Conference/Meeting	-	500	426
Cost Center Total	2,536	2,900	2,826

18108 Phi Theta Kappa

540000:General Materials and Supplies	-40	600	600
550000:Travel and Conference/Meeting	-	6,900	6,900
Cost Center Total	-40	7,500	7,500

21102 Library

540000:General Materials and Supplies	32,898	34,700	34,700
550000:Travel and Conference/Meeting	-	300	300
Cost Center Total	32,898	35,000	35,000

23104 Testing Services

510000:Salaries	-	73,300	73,300
540000:General Materials and Supplies	-	6,000	7,000
550000:Travel and Conference/Meeting	-	1,000	1,000
Cost Center Total	-	80,300	81,300

23105 iCAMPUS

510000:Salaries	110,283	90,561	89,799
520000:Employee Benefits	27,483	27,630	30,505
530000:Contractual Services	440,898	495,848	498,735
540000:General Materials and Supplies	21,234	45,692	45,692
550000:Travel and Conference/Meeting	17,910	35,269	35,269
Cost Center Total	617,808	695,000	700,000

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Expenses**

	FY2021 Actuals	FY2022 Budget	FY2023 Budget
31300 Registration & Records	22,855	27,000	27,000
530000:Contractual Services			
540000:General Materials and Supplies	-	5,000	5,000
590000:Other Expenditures	-	1,500	1,500
Cost Center Total	-	6,500	6,500
32301 Student Rights & Responsibilities	-	3,500	3,500
530000:Contractual Services			
540000:General Materials and Supplies	18	7,325	7,325
550000:Travel and Conference/Meeting	-	6,275	6,275
Cost Center Total	18	13,600	13,600
35306 Career Services/Job Fair	-	17,000	16,000
530000:Contractual Services	444	1,000	1,000
540000:General Materials and Supplies	-	-	1,000
540100:Print Services Back Charge	1,784	2,000	2,000
590000:Other Expenditures	2,228	20,000	20,000
Cost Center Total			
510000:Salaries	33,822	47,392	48,559
520000:Employee Benefits	11,651	13,721	25,580
530000:Contractual Services	27,600	28,435	28,435
540000:General Materials and Supplies	13,281	158,452	155,426
580000:Capital Outlay	6,222	20,000	10,000
Cost Center Total	92,575	268,000	268,000
41104 CED Ancillary Projects			
510000:Salaries	33,822	47,392	48,559
520000:Employee Benefits	11,651	13,721	25,580
530000:Contractual Services	27,600	28,435	28,435
540000:General Materials and Supplies	13,281	158,452	155,426
580000:Capital Outlay	6,222	20,000	10,000
Cost Center Total	92,575	268,000	268,000
49783 Concert Artist	-	4,000	-
590000:Other Expenditures			
550000:Travel and Conference/Meeting	3,033	-	-
49784 Epicurean Festival of Food & Wine Tasting			
61021 Food Service	304,880	578,423	537,573
510000:Salaries	106,895	128,666	90,269
520000:Employee Benefits	16,690	38,250	35,250
530000:Contractual Services			

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Expenses**

	FY2021 Actuals	FY2022 Budget	FY2023 Budget
540000:General Materials and Supplies	51,127	497,811	360,500
550000:Travel and Conference/Meeting	23	600	600
590000:Other Expenditures	2,973	33,250	18,000
Cost Center Total	482,588	1,277,000	1,042,192

62022 Bookstore

510000:Salaries	362,814	425,011	437,761
520000:Employee Benefits	65,806	68,727	77,406
530000:Contractual Services	36,232	72,623	135,623
540000:General Materials and Supplies	2,468,070	3,398,592	3,311,663
550000:Travel and Conference/Meeting	1,049	8,080	10,580
560000:Fixed Charges	50,490	50,490	50,490
570000:Utilities	-	510	510
590000:Other Expenditures	17,516	52,724	52,724
Cost Center Total	3,001,977	4,076,757	4,076,757

63004 Guest Artists

530000:Contractual Services	-	2,000	2,000
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63006 Student Fees

530000:Contractual Services	18,891	20,000	20,000
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63009 Fine Arts/Art Clay

540000:General Materials and Supplies	768	2,500	2,500
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63012 Musical Ensembles

530000:Contractual Services	5,814	8,250	8,250
550000:Travel and Conference/Meeting	1,529	8,000	8,000
Cost Center Total	7,343	16,250	16,250

63016 Wordeater

510000:Salaries	-	2,500	2,500
520000:Employee Benefits	-	10	10
540000:General Materials and Supplies	-	3,790	4,690

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Expenses**

	FY2021 Actuals	FY2022 Budget	FY2023 Budget
550000:Travel and Conference/Meeting	-	600	-
590000:Other Expenditures	-	300	-
Cost Center Total	-	7,200	7,200
63017 Blazer			
510000:Salaries	18,863	21,090	22,330
520000:Employee Benefits	54	60	440
530000:Contractual Services	-	6,700	6,700
540000:General Materials and Supplies	1,775	2,200	2,200
550000:Travel and Conference/Meeting	-	2,500	2,500
590000:Other Expenditures	1,200	5,500	5,500
Cost Center Total	21,893	38,050	39,670
63023 Art			
540000:General Materials and Supplies	-	2,290	2,290
64088 Athletics Administration			
510000:Salaries	367,038	405,029	510,787
520000:Employee Benefits	69,146	70,186	89,382
530000:Contractual Services	43,857	77,450	91,450
540000:General Materials and Supplies	57,111	40,858	40,858
550000:Travel and Conference/Meeting	16,269	50,000	50,000
Cost Center Total	553,421	643,523	782,477
64564 Athletics			
540000:General Materials and Supplies	69,367	32,125	32,125
550000:Travel and Conference/Meeting	38,689	108,729	108,729
Cost Center Total	108,056	140,854	140,854
64600 Athletic Event Center Rental			
510000:Salaries	118,507	118,876	123,380
520000:Employee Benefits	27,349	27,600	31,185
Cost Center Total	145,855	146,476	154,565
65400 Student Clubs			
510000:Salaries	28,782	30,016	-
540100:Print Services Back Charge	-	-	1,000
550000:Travel and Conference/Meeting	-	-	2,000
590000:Other Expenditures	30,389	97,800	94,800

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Expenses**

	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Cost Center Total	59,172	127,816	97,800
67205 Campus Facility Rental			
510000:Salaries	83,816	97,862	100,560
520000:Employee Benefits	27,533	28,008	30,785
540000:General Materials and Supplies	42	1,000	1,000
550000:Travel and Conference/Meeting	-	500	500
Cost Center Total	111,390	127,370	132,845
69069 Early Childhood Center			
510000:Salaries	130,760	-	-
520000:Employee Benefits	25,241	-	-
540000:General Materials and Supplies	3,357	-	-
550000:Travel and Conference/Meeting	149	-	-
Cost Center Total	159,507	-	-
69070 Auto Shop Technology			
510000:Salaries	50,441	51,000	31,171
520000:Employee Benefits	-	-	17,851
540000:General Materials and Supplies	141,956	326,000	327,978
Cost Center Total	192,397	377,000	377,000
69073 Outside Transportation			
590000:Other Expenditures	-	5,000	5,000
69090 Greenhouse			
510000:Salaries	104,349	119,215	120,790
520000:Employee Benefits	27,484	27,845	31,270
530000:Contractual Services	264	4,000	4,000
540000:General Materials and Supplies	40,776	100,940	100,940
Cost Center Total	172,873	252,000	257,000
69095 Hills Student Vet Feeding Program			
540000:General Materials and Supplies	-	2,000	2,000
69101 JJC Farmland Lab			
510000:Salaries	51,335	59,518	60,970
520000:Employee Benefits	22,833	27,682	29,950
530000:Contractual Services	11,861	12,000	12,000
540000:General Materials and Supplies	19,410	20,800	20,800

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Expenses**

	FY2021 Actuals	FY2022 Budget	FY2023 Budget
550000:Travel and Conference/Meeting	1,439	1,500	1,500
560000:Fixed Charges	1,897	2,000	2,000
Cost Center Total	108,774	123,500	127,220
510000:Salaries	40,229	40,707	44,129
540000:General Materials and Supplies	12,868	24,550	24,550
550000:Travel and Conference/Meeting	-	450	450
Cost Center Total	53,096	65,707	69,129
540000:General Materials and Supplies	-	100	100
530000:Contractual Services	10,435	13,000	13,000
590000:Other Expenditures	10,817	20,000	10,000
Cost Center Total	21,252	33,000	23,000
530000:Contractual Services	17,376	72,409	300,000
540000:General Materials and Supplies	460,411	877,057	1,250,000
550000:Travel and Conference/Meeting	-	4,080	-
570000:Utilities	59,607	73,620	85,000
580000:Capital Outlay	646,661	402,834	490,000
Cost Center Total	1,184,055	1,430,000	2,125,000
510000:Salaries	148,161	-	500,000
520000:Employee Benefits	36,822	-	125,000
530000:Contractual Services	3,508,026	8,420,000	1,500,000
540000:General Materials and Supplies	955,360	-	125,000
600000:Provision for Contingency	-	-	250,000
Cost Center Total	4,648,369	8,420,000	2,500,000
710000 Transfer To Other Funds	362,665	405,800	405,800
Total Auxiliary Fund	\$14,674,127	\$22,034,131	\$16,723,128

**Joliet Junior College
Budget Detail**

**Self-Insurance Fund
Revenues**

	FY2021 Actuals	FY2022 Budget	FY2023 Budget
470000:Investment Income			
00000 General	16,915	-	10,000
80901 Health Claims Administration	10	10,000	-
Total Investment Income	16,926	10,000	10,000
490000:Other Revenue			
00000 General	69,825	60,000	15,250,000
80901 Health Claims Administration	13,790,837	14,830,000	600,000
Total Other Revenue	13,860,662	14,890,000	15,850,000
Total Self Insurance Fund	\$13,877,588	\$14,900,000	\$15,860,000

**Joliet Junior College
Budget Detail**

**Self-Insurance Fund
Expenses**

	FY2021 Actuals	FY2022 Budget	FY2023 Budget
80901 Health Claims Administration			
520000:Employee Benefits	11,974,256	13,604,000	14,958,000
530000:Contractual Services	468,552	550,000	150,000
540000:General Materials and Supplies	-	2,000	2,000
Cost Center Total	12,442,808	14,156,000	15,110,000
97400 Workers Compensation Administration			
520000:Employee Benefits	464,440	744,000	750,000
Total Self Insurance Fund	\$12,907,247	\$14,900,000	\$15,860,000

Main Campus

1215 Houbolt Road
Joliet, IL 60431
(815) 729-9020

City Center Campus

235 North Chicago Street
Joliet, IL 60432
(815) 727-6544

Romeoville Campus

1125 West Romeo Road (135th Street)
Romeoville, IL 60446
(815) 886-3000

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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