

Annual Budget

2024-2025



JOLIET JUNIOR COLLEGE
1901

1215 Houbolt Rd.



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, 2025

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Joliet Junior College FY25 Budget

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July 1, 2024

Members of the Board of Trustees of Joliet Junior College and the JJC community:

As the proud President of Joliet Junior College, I write to address a matter of great significance that affects our institution and its stakeholders - the college budget for FY25.

As always, I want to express my sincere gratitude for your ongoing commitment and dedication to our college's mission of providing high-quality education and fostering an environment of intellectual growth and innovation. The success of our institution is a testament to the hard work and collaborative efforts of our board, our faculty, our staff, and our students.

As we navigate through another fiscal year, it brings me great pleasure to share some significant highlights and strategic initiatives within our institution. At the forefront of our priorities is our steadfast commitment to providing accessible and affordable education to our diverse student body.

I am pleased to announce that, despite the prevailing economic challenges, we have maintained our commitment to keeping tuition rates stable. This decision reflects our dedication to ensuring that education remains within reach for all members of our community, regardless of financial circumstances. We understand the immense impact that even marginal increases in tuition can have on our students and their families, and thus, we have taken proactive measures to alleviate this burden.

In addition, we recognize the critical role that academic advising plays in fostering student success and retention. In line with this acknowledgment, we have allocated additional resources to fund more advisor positions. By doing so, we aim to reduce student-to-advisor ratios, thereby enhancing the quality of support and guidance available to each student. Our investment in this area underscores our unwavering commitment to empowering our students to achieve their academic and personal goals.

Moreover, I am so pleased to announce that our college has been designated as a Hispanic-Serving Institution (HSI). This prestigious designation not only reflects our commitment to diversity and inclusion but also opens up avenues for additional federal funding and resources. We are proud to embrace this recognition and remain dedicated to serving the unique needs of our Hispanic and Latinx student population.

In addition to our HSI designation, we are embarking on an exciting expansion project in Grundy County. This expansion represents a significant opportunity to extend our reach and impact within the community, while providing access to education and training programs to individuals who may not have had such opportunities otherwise. We are committed to ensuring that this



JOLIET JUNIOR COLLEGE
—1901—

OFFICE OF THE PRESIDENT

expansion aligns with our mission and values, fostering equitable access to education for all residents of Grundy County.

As stewards of the public dollar, we recognize the profound responsibility entrusted to us by our community. We are committed to managing our funds responsibly, ensuring transparency, accountability, and efficiency in all our financial endeavors. Every dollar entrusted to us is a testament to the faith our community places in our institution, and we are dedicated to honoring that trust by maximizing the impact of every investment.

Looking ahead, we remain steadfast in our commitment to exploring further expansion opportunities that will enable us to better serve our community. Whether through new program offerings, partnerships with local businesses and industries, or innovative approaches to education delivery, we are committed to maximizing opportunities for growth and development. Our vision extends beyond the confines of our campus, as we strive to be catalysts for positive change and progress throughout our community.

In closing, I extend my deepest gratitude to each member of our college community for their unwavering support and dedication to our shared mission. Together, we will continue to build a brighter future for all through the power of education.

Aloha,

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

**HISTORY
OF
JOLIET JUNIOR COLLEGE**

HISTORICAL BACKGROUND

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

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

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



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

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

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

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

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



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

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

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



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

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



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



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

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



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



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

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



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

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

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



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



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

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



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



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



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



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

campus offers two new student-run restaurants that are open to the public.



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



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

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



FY25 BUDGET HIGHLIGHTS

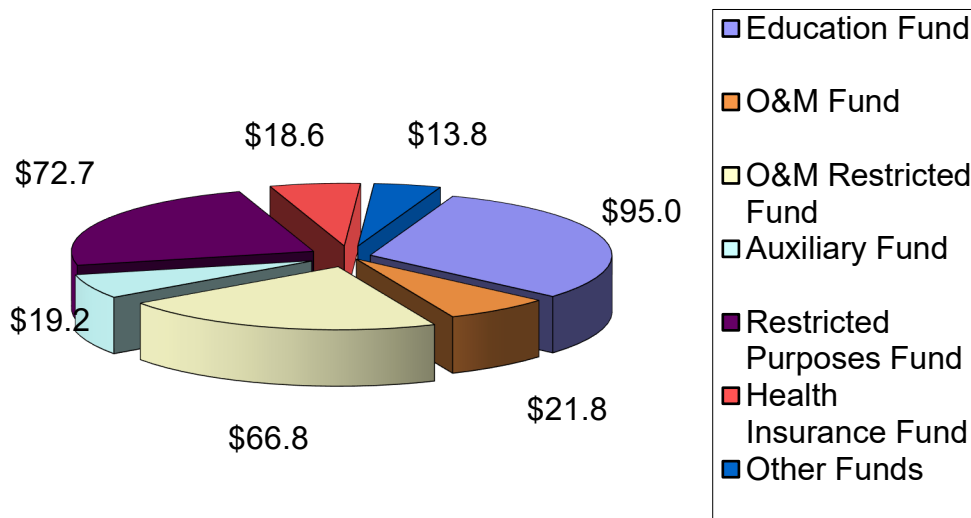
FY25 BUDGET HIGHLIGHTS

JJC is expecting a 1.5% growth in enrollment for billed credit hours in FY25. Tuition and fee revenue show a 3.2% increase from the previous year’s budgeted amount due to expected enrollment growth and an increase in dual-credit enrollment. For FY25, the tuition and fee rate remains unchanged at \$151 per credit hour. 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 FY24 actual funding levels.

Spending on new personnel is primarily focused on programs that are growing and result in good-paying jobs for our graduates, improving student success and expansion of online class offerings. In areas with vacant part-time positions that have become difficult to fill, they were repurposed to fund full-time positions. 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 FY25 totals \$307.9 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 FY25 is \$116.8 million. Compared to last year’s operating budget of \$111.0 million, this represents a 5.2% increase over FY24.

FY25 Total Budget \$307.9
(in \$millions)



Balanced Budget

The operating budget is structurally balanced and neither reserves or one-time revenue sources have been used to bring expenditures in line with resources. This is the 52nd year of balanced operating budgets at the college.

FY25 Operating Funds Budget

	<u>EDUCATION</u>	<u>O&M</u>	<u>TOTAL</u>
REVENUES			
Revenues	\$ 95,008,000	\$ 21,754,000	\$ 116,762,000
Transfers in	\$ -	\$ -	\$ -
Total Revenues	\$ 95,008,000	\$ 21,754,000	\$ 116,762,000
EXPENDITURES			
Expenses	\$ 93,644,264	\$ 18,879,000	\$ 112,523,264
Transfers (out)	\$ (1,363,736)	\$ (2,875,000)	\$ (4,238,736)
TOTAL APPROPRIATION	<u>\$ 95,008,000</u>	<u>\$ 21,754,000</u>	<u>\$ 116,762,000</u>

Updated Financial Projections

Each year the budget of JJC is guided by the Three-Year Financial Plan, which was presented to the Board of Trustees in January 2024. The plan was discussed, and the following assumptions and options were presented to the board:

- Total property tax revenue growth of 4.4%
- No tuition rate increase
- State revenue budgeted at \$10.55 million
- 1.5% enrollment growth
- No increase to the capital, student or technology fee
- Personnel spending increase of 4% to 5% based on union contracts
- 7% benefit cost increase

JJC's operating budget was projected in the financial plan to be \$116.6 million. The FY25 budget presented to the board at the May 2, 2023 board workshop meeting totaled \$116.8 million. The final budget varied the financial plan by less than 0.18%. The increase for salaries are unchanged from the original projection and the estimated cost of all union contracts is fully funded. The increase for employee benefits was increased from 6% as projected to 7% in the final budget based updated medical cost projections. In the operating funds, four part time positions were converted to full-time positions, one student worker position was converted to part-time, and six new full-time positions were created. These positions are detailed in the expenditure section.

State Funding

State funding is based on credit hours earned two years prior to the current year, multiplied by the current year reimbursement rate. The number of credit hours used in the state's funding formula for the college has decreased 6.76% for Fiscal 2025 due to the enrollment experienced in Fiscal 2023. System wide, for all community colleges in Illinois, credit hours decreased 5.07%. With the State of Illinois' fiscal issues improving over the last two years, the budget adopted for Fiscal 2024 increased funding by 7% for community colleges. A conservative estimate for state funding is currently being used since the Governor has not released a proposed budget for Fiscal 2025. The college projects the funding rates to increase by 5.00% for Fiscal 2025 to coincide with the overall decrease in community college credit hours followed by no change in the funding rates for 2026 and 2027. When combined with our enrollment, this results in a slight decrease in funding for Fiscal 2025, no change in Fiscal 2026 and a slight increase in Fiscal 2027.

Institutional Priorities

For FY25, as with previous years, budget planning goals were developed in order to present a balanced operating budget. The development of those goals was guided by institutional priorities that were derived from the strategic plan. The priorities were:

- Reallocate existing resources to fund new requests
- Realistic projections in property tax revenues
- No tuition increase
- Modest enrollment growth
- Emphasis on student success
- Responsible reserves
- Implement goals and objectives 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 FY25 is projected at \$4 million. Additional capital information is detailed in the *Capital/Facilities Master Plan* section of this document.

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

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>FY24</u>	Increase <u>FY25</u>	Increase <u>FY26</u>
Property Taxes	4.40%	3.50%	3.50%
Tuition Rate	\$116/cr. hr.	\$116/cr. hr.	\$116/cr. hr.
Tuition Increase	\$0/cr. hr.	\$0/cr. hr.	\$0/cr. hr.
Enrollment	1.50%	1.50%	1.50%
Reimbursable Credit Hours	-6.76%	0.00%	1.50%
State Funding	5.00%	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 FY24 is 4.4% due to CPI for the current year being 5.0% and a 1.0% increase from new property which is similar to last year. For FY26 and FY27, a 3.5% increase is used based on combined CPI and new construction.

Tuition and Fees. Over the last ten years, credit hours have decreased by 37.48%. Currently, the college has experienced a 2% increase in enrollment in fall 2023 credit hour enrollment based on tenth day and a 1.30% increase for the spring 2024 credit hours. Due to the improving economy over the past several years, enrollment has slowly dropped from its high in FY11. Then, the disruption caused by COVID 19 and restricting classes to an online format caused a large drop in enrollment that the college is starting to see level out now that in-person classes have resumed. Starting with the Spring 2023 semester, enrollment for regular credit courses (excludes dual credit and adult basic education courses) has been averaging a 2.5% increase over the previous year. For Fiscal 2025 through 2027, an annual 1.5% growth in

enrollment is projected as the college continues to offering in-person learning and the disruption of COVID 19 subsides.

State Sources. State funding is based on credit hours earned two years prior to the current year, multiplied by the current year reimbursement rate. The number of credit hours used in the state’s funding formula for the college has decreased 6.76% for Fiscal 2025 due to the enrollment experienced in Fiscal 2023. System wide, for all community colleges in Illinois, credit hours decreased 5.07%. With the State of Illinois’ fiscal issues improving over the last two years, the budget adopted for Fiscal 2024 increased funding by 7% for community colleges. A conservative estimate for state funding is currently being used since the Governor has not released a proposed budget for Fiscal 2025. The college projects the funding rates to increase by 5.00% for Fiscal 2025 to coincide with the overall decrease in community college credit hours followed by no change in the funding rates for 2026 and 2027. When combined with our enrollment, this results in a slight decrease in funding for Fiscal 2025, no change in Fiscal 2026 and a slight increase in Fiscal 2027.

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 FY25	% Increase FY26	% Increase FY27
Salaries	4.00-5.00%	3.00-4.00%	3.00-4.00%
Benefits	7.00%	7.00%	7.00%
Other Expenditures	3.00%	2.50%	2.50%
O & M Utilities	4.00%	4.00%	6.00%
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.

Fiscal 2025 benefits are factored to increase based on medical cost trending for the college. For Fiscal 2025, 2026 and 2027 benefits are factored at a 7% increase. The college is self-funded for its health, prescriptions, dental and vision insurance. A detail projection of that fund is included on pages II-16 and II-17. Other expenditures are budgeted with an inflationary rate of 3% for Fiscal 2025 and 2.5% per year for Fiscal 2026 and 2027.

Contingency in the Education Fund is budgeted at \$500,000. Contingency in the Operation and Maintenance Fund is budgeted at \$200,000.

**STRATEGIC PLAN/
OPERATIONAL PLAN**

STRATEGIC AND OPERATIONAL PLANNING OVERVIEW

Process for Development of the Strategic Plan

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

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

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

Strategic Plan 2024-2027

Vision

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

Mission

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

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

Goals and Objectives

Goal: Value Diversity and Cultivate Belonging

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

Goal: Craft an Intentional Student Lifecycle

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

Goal: Strengthen from Within

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

Goal: Maximize the Infrastructure

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

Goal: Grow Our Possibilities

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

Core Values

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

Respect and Inclusion

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

Integrity

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

Collaboration

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

Humor and Well-Being

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

Innovation

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

Quality

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

Sustainability

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

JJC Operational Planning Overview

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

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

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

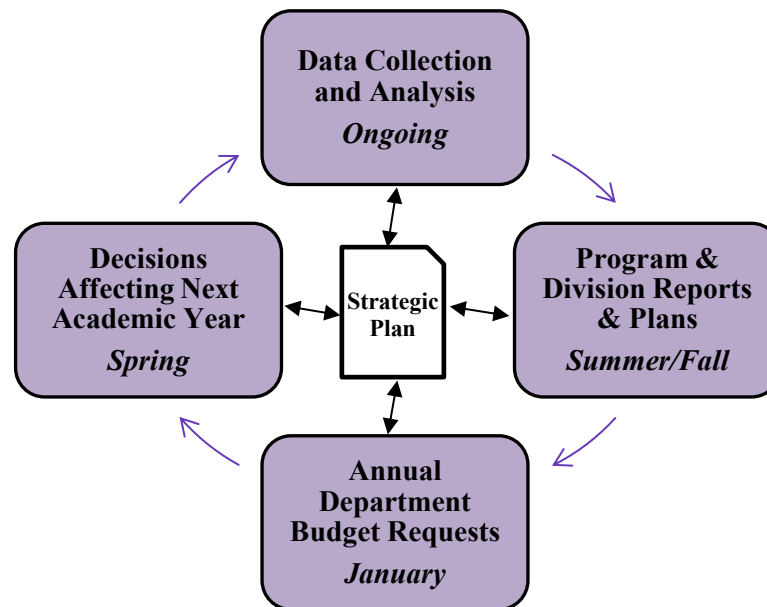
² Elements of this definition from J. Bryson, 2004, *Strategic Planning for Public and Nonprofit Organizations* and G. Morrisey, 1987, *Guide to Operational Planning*

Next Steps - Operationalizing the Strategic Plan

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

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

Figure: Annual Planning Cycle



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

Data Collection and Analysis

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

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

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

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

Program and Institutional Reports

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

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

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

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

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

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

Annual Department Budget Requests

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

Decisions Affecting Next Academic Year

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

How the Plan is Linked to Accreditation

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

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

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

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

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

DEPARTMENT/PROGRAM DESCRIPTIONS

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

- Academic Affairs
- Finance and Administrative Services
- Student Development

The operational divisions, led by an executive director are:

- Communications & Marketing
- Institutional Advancement

The remaining operational divisions are led as follows:

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

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

The subsequent pages include division information as follows:

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

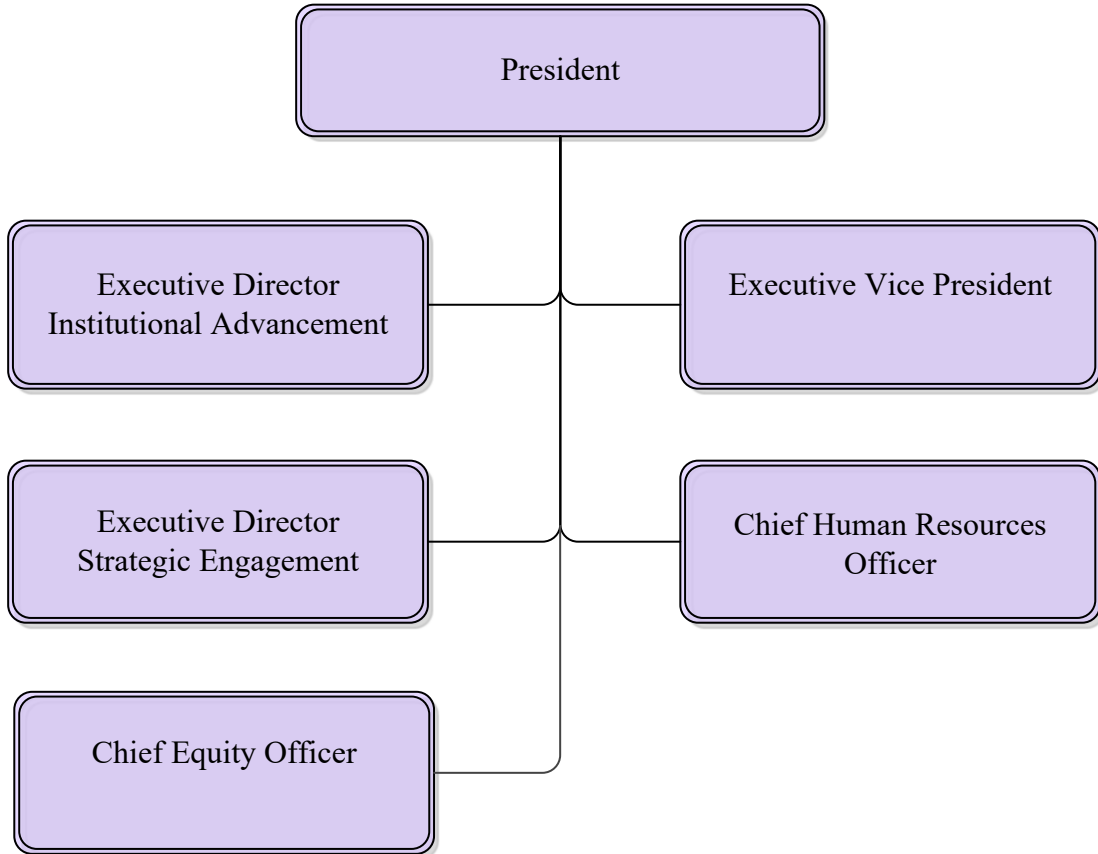
ORGANIZATIONAL CHART DIVISIONS AND DEPARTMENTAL CODES

B O A R D O F T R U S T E 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 01-18110	Dept Chair English/Philosophy/World Languages 01-10005, 05-10505
					Dept Chair Fine Arts 01-10002, 05-10002, 05-10502
					Dept Chair Social/Behavioral Science 01-10014, 05-10514
				Dean Arts & Sciences 01-18110	Dept Chair Math 01-10008, 05-10508
					Dept Chair Nat Science/Physical Education 01-10009, 05-10009, 05-10509
				Sr. Director Academic Excellence & Support 01-18108, 01-18113, 01-19006, 05-18108	Dept Chair Library 01-21102, 05-21102, 05-69122
					Honors Program 01-18102
					Manager Dual Credit and P20 Partnerships
				Dean Career & Technical Education 01-18115 06-14949	Dept Chair Agriculture/Horticulture/Veterinary Sciences 01-10001, 01-10018, 01-14522, 05-10501, 05-10518, 05-69090, 05-69095, 05-69101
					Dept Chair Business Education 01-10003, 05-10503
					Dept Chair Culinary Arts 01-10016, 05-10016, 05-10516, 05-49784, 05-61174,
					Dept Chair Technical Education 01-10015, 05-10515, 05-69070
			Dean Applied Arts, Workforce Education and Training 01-18120, 05-17911-15, 05-41104	Director Workforce Education 01-14514, 05-17943, 05-17952, 06-16513, 06-16516-19, 06-42503, 06-42505, 06-42616, 06-42631	
				Extended Campus City Center 01-14515	
				Extended Campus Morris 01-14520	
			Dean Nursing, Health & Public Services 01-18125	Dept Chair Nursing 01-10017, 05-10517, 05-17933, 10-10017	
				Dept Chair Health & Public Services 01-10025, 01-19906, 05-10525	
			Director, iCampus 05-23105		
			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
					Director Records & Registration 01-31300, 05-18105, 05-31300
				Dean Students 01-32301, 05-32301, 05-63016, 05-63017, 05-69120, 06-32301	Manager, Student Activities 01-33303, 01-36306, 05-36306, 05-65400
				Dean Academic Intervention and Support 01-32315, 06-19961	Director Academic Intervention & Accommodation 01-23101, 01-23104, 05-23104
	University Partnerships & Degree Acceleration				
Dean Student Success 01-32303, 01-32305, 01-32307	Director, Career Services 01-35305, 05-35306				
	Director, Athletics 05-64088, 05-64600, 05-64564				
	Manager, Student Advising 01-32305				
	Manager, Disability Services 01-38309				
Dean, Multicultural Access and Success 01-32320, 06-32320	Director, Multicultural Student Affairs				
	Manager, International Student Services				
	Manager, TRIO/ETS				
	Manager, TRIO Student Support				
01-91111	01-81111	01-81112			

ORGANIZATIONAL CHART DIVISIONS AND DEPARTMENTAL CODES

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

PRESIDENT'S OFFICE



President's Office

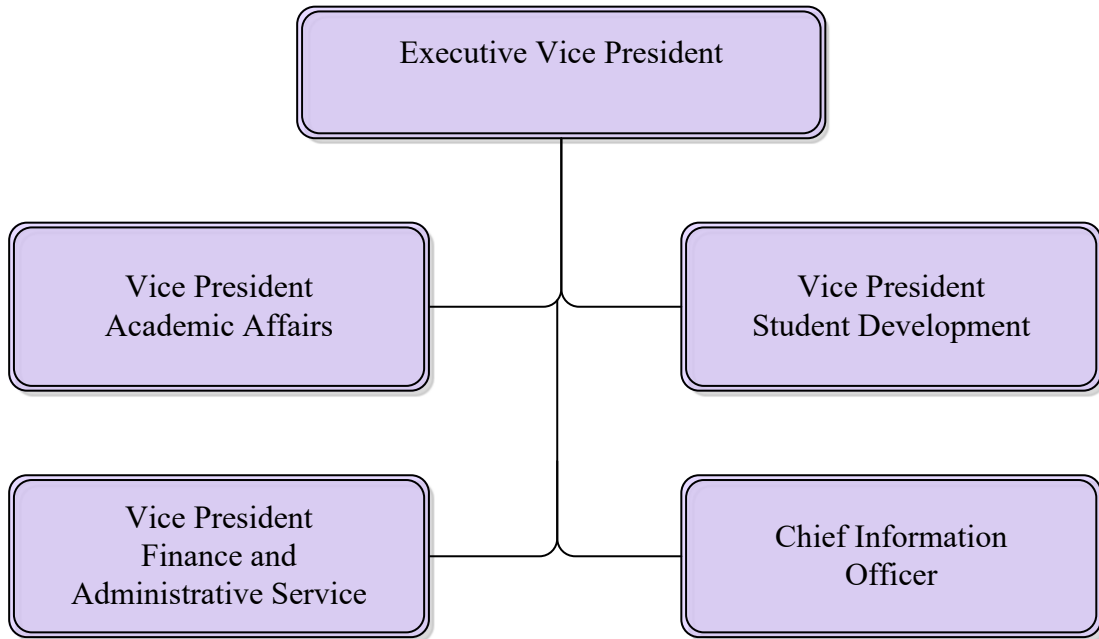
The president is the chief executive officer of the college who is appointed by the Board of Trustees, whose members are elected by the residents of District No. 525. It is the president who is responsible for the administration of the college. As chief executive officer, the president must be responsible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

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

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

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

EXECUTIVE VICE PRESIDENT



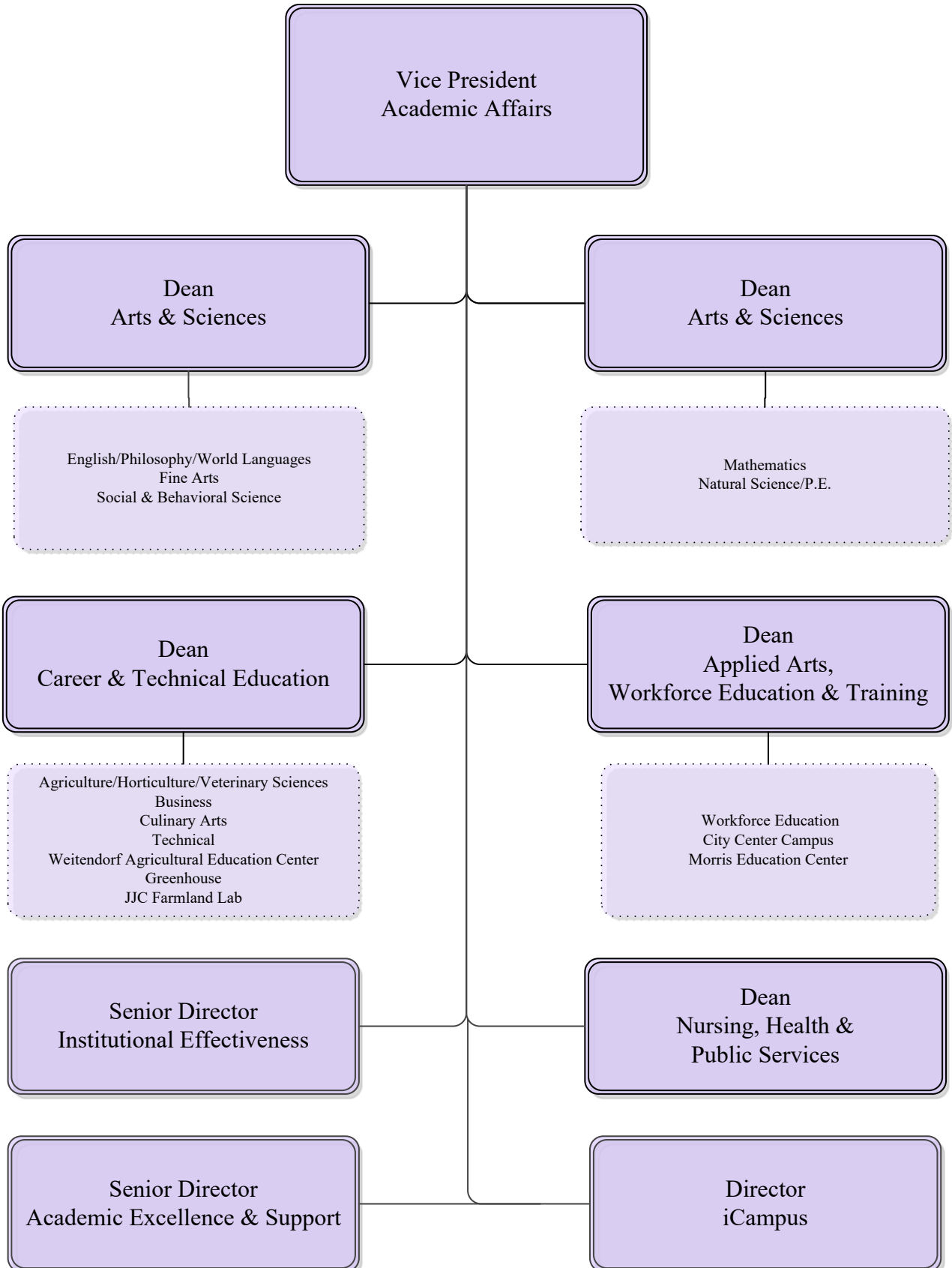
Executive Vice President

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

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

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

ACADEMIC AFFAIRS



Academic Affairs

The division of academic affairs includes 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

Diagnostic Medical Sonography

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

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

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

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

Respiratory Care

The Joliet Junior College Respiratory Care program, CoARC program number 200659, awarding an AAS degree and held on Joliet Junior College Main Campus holds Provisional Accreditation from the Commission on Accreditation for Respiratory Care (www.coarc.com). This status signifies that a program with an Approval of Intent has demonstrated sufficient compliance with the Standards (through submission of an acceptable Provisional Accreditation Self-Study Report (PSSR) and any other documentation required by the CoARC, as well as satisfactory completion of an initial on-site visit), to be allowed to admit students. It is recognized as an accredited program by the National Board for Respiratory Care (NBRC), which provides enrolled students who complete the program with eligibility for the Respiratory Care Credentialing Examination(s).

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

Medical Assisting

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

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

Emergency Medical Services

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

Cybersecurity

Cybersecurity is the first line of defense against the threats to an organization's network, programs and data. It is designed to ensure confidentiality, integrity and availability of data. Cybersecurity remains to be one of the most critical issues affecting individuals and organizations today. An AAS degree in cybersecurity prepares students with skills to monitor, mitigate and prevent online threats. Students will learn the fundamentals of information security, networking, server fundamentals, operating systems such as Microsoft and Linux, programming skills, computer forensics, ethical hacking and analyzing network traffic. This program gives students a good core foundation in cybersecurity, a field with immense career growth potential. The program provides extracurricular activities such as JJC Cyber Wolves Cybersecurity club and participating in the National Cyber League (NCL) competition. The NCL competition provides a virtual training environment for college students to develop, practice and validate their cybersecurity skills. Through NCL, JJC students get experience in areas such as:

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

JJC students participated in the NCL Spring 2023 competition. [JJC's Spring 2023 power rankings](#) were 16th nationally from more than 500 colleges/universities, fifth in the central region and first in Illinois. Schools are ranked based on their top team performance, their top student's individual performance, and the combined individual performance of their students.

Process Control and Instrumentation Technology

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

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

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

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

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

Division of Applied Arts, Workforce Education and Training

The Division of Applied Arts, Workforce Education and Training provides leadership for 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
 - 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.

FY25 Budget Challenges:

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

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

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

FY25 Budget Highlights:

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

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

- RevUp EV, \$216,199.00
- Instructional Bridge Transitions, \$66,000
- Digital Instruction, \$67,300
- Non-credit Workforce Training Grant, \$100,000
- Illinois Green Economy Network (IGEN), \$200,000
- Illinois Law Enforcement Training Standards Board
 - Recruitment and Retention Grant, \$132,410
- Illinois Secretary of State
 - Adult Volunteer Literacy, \$66,614
 - Family Literacy \$32,451
- Illinois State Board of Education- Growing Agriculture Science Teacher (GAST), \$20,000
- LyondellBasell Industries, \$5,000
- Mutual of Omaha University Grant, \$8,500
- National Science Foundation (multi-year), STEM Scholarships, \$76,968

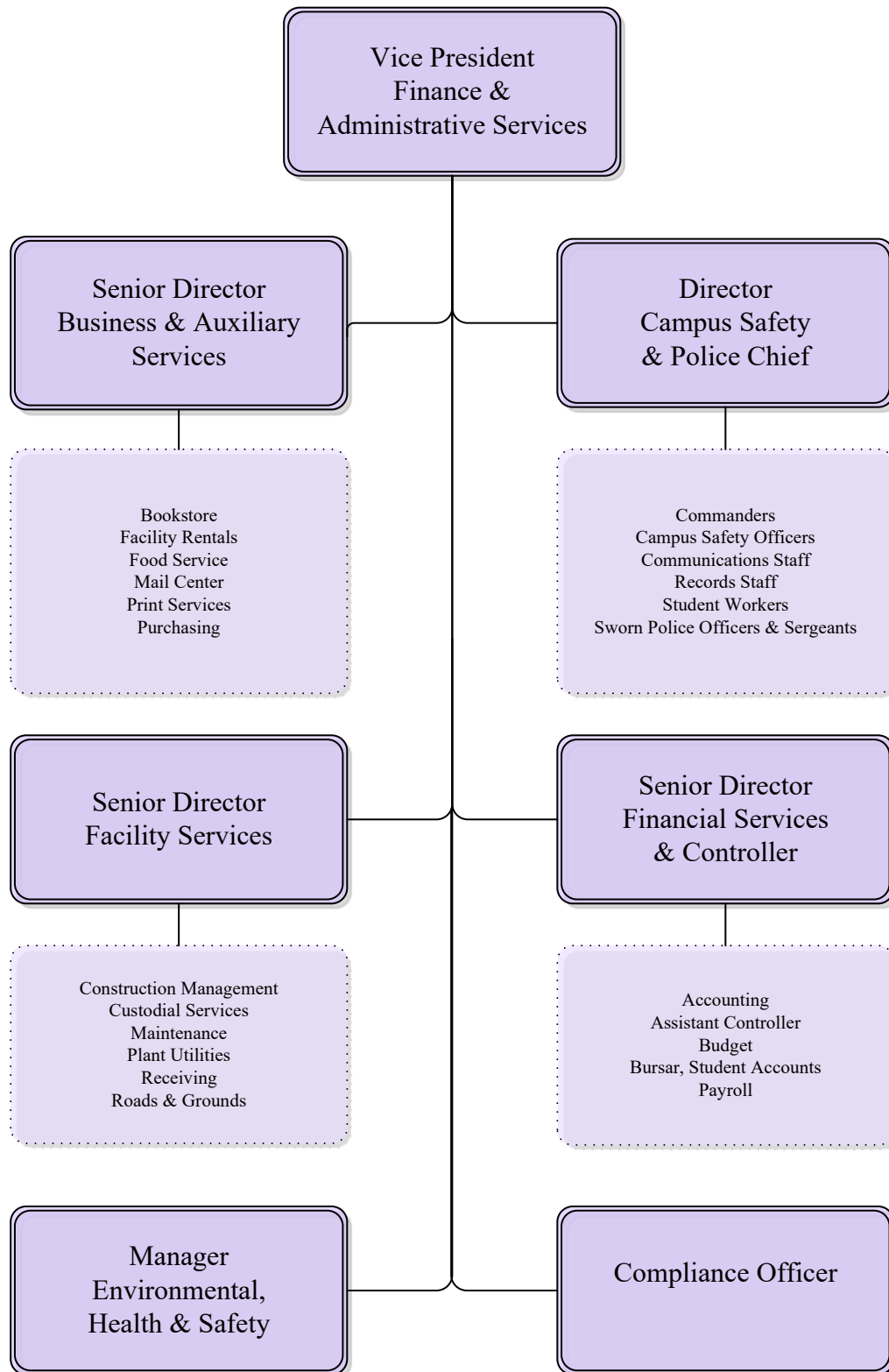
FY25 Goals and Initiatives:

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

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

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

FINANCE & ADMINISTRATIVE SERVICES



Finance and Administrative Services

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

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

Finance & Administrative Services Major Responsibilities:

- Business & Auxiliary Services – 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, general ledger accounting, grants accounting, accounts payable, revenue collection and receivables, payroll, debt financing, and student accounts and payments for tuition billing and collection.
- Risk Management and Compliance – provides leadership over Title IX, Compliance, Institutional Policy, College Procedural Management, and the Freedom of Information Act (FOIA). The office ensures a culture of compliance with local, state, and federal regulatory requirements, including timely execution of required actions, disclosures, and reports, as well as JJC's internal policies and procedures. It also offers safety training, monitors for hazards, develops emergency operations plans, and manages college property and casualty insurance.

FY25 Budget Highlights:

- 52nd balanced operating budget.
- New personnel added in the budget are focused on programs that are growing and result in good-paying jobs for our graduates, improving student success and expansion of online class offerings. In areas with vacant part-time positions that have become difficult to fill, they were repurposed to fund full-time positions.

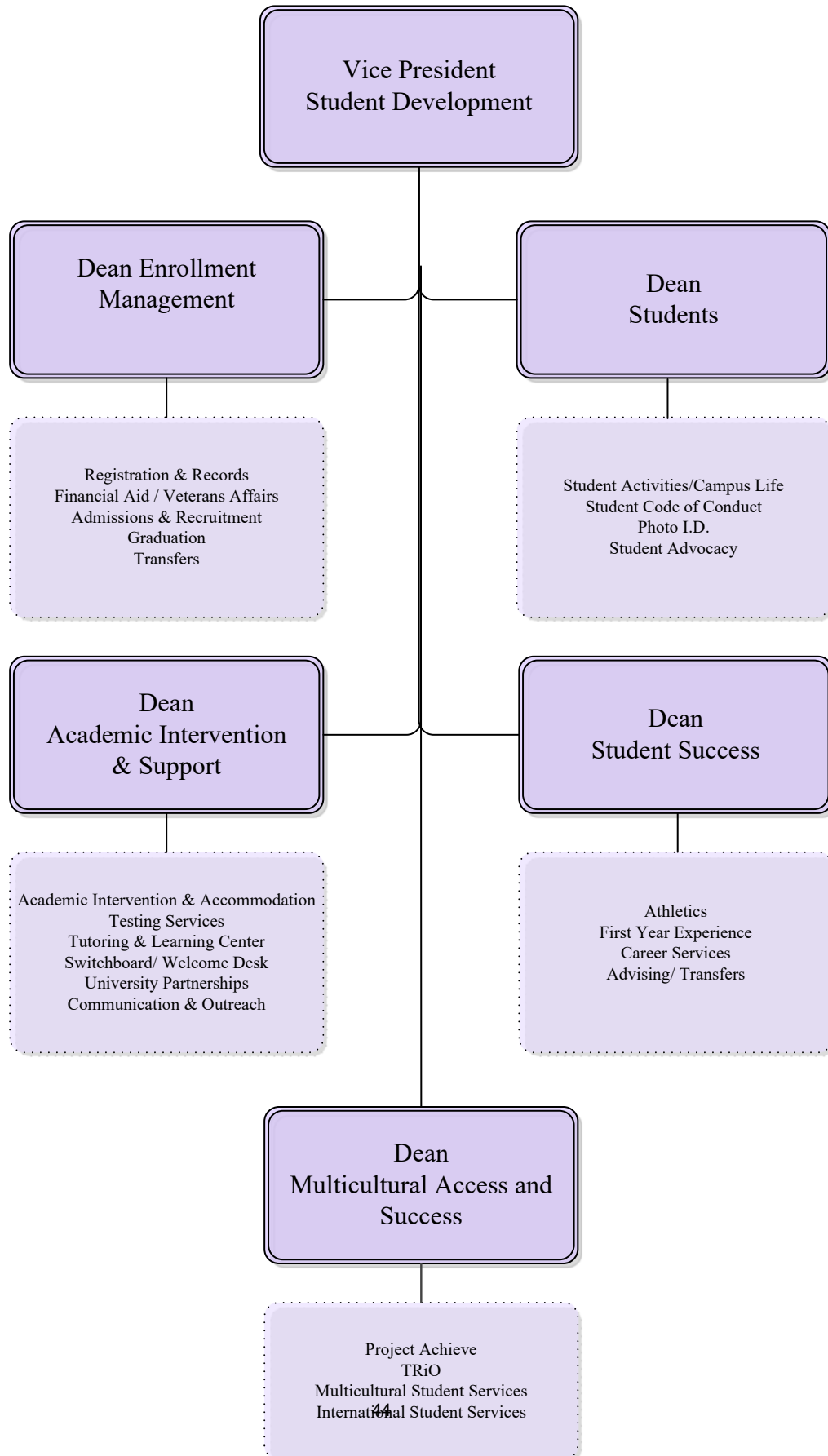
FY25 Challenges:

- Improvements to our recently implemented Finance and Human Resource ERP system to make it more operationally efficient and improve business processes.
- Continue to address concerns over decreased profitability of some Auxiliary Enterprise functions.
 - Continue to adapt the Bookstore operations to the evolving education material landscape.
- Improve college affordability through innovations in the campus bookstore.
 - Increase awareness of the digital access program to faculty and students.
 - Improve online e-commerce and digital access platforms.

FY25 Goals and Initiatives:

- Improve textbook affordability by continuing to increase participation in the Bookstore's Digital Access initiative.
 - In FY 2024 courses offering digital access adoptions increased by 3% from FY 2023.
- Accreditation of Campus Police.
- Campus Police reviewing and updating all general orders, as well as internal and external procedures for campus lockdowns, including guidelines for emergency notifications.

STUDENT DEVELOPMENT



Student Development

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

- ***Academic Intervention and Support***
Includes Academic Intervention and Communication Center, Learning Resource Center, Testing Services, Tutoring and Learning Center (TLC), Switchboard, Romeoville Campus, and University Partnerships and Transfer Initiatives.
- ***Enrollment Management***
Includes the departments of Registration & Records, Admissions & Recruitment, Financial Aid, and Veterans Affairs.
- ***Student Rights and Responsibilities***
Led by the Dean of Students, this office is responsible for the administration of the student code of conduct and student advocacy. This office includes the departments of Student Activities/Campus Life, Photo I.D. services, Holistic Wellness, and Childcare Services for our Students.
- ***Student Success***
Includes the following departments - Student Advising Center, Career Services, Disability Services, First Year Experience, and Athletics. (18 NJCAA Division III teams (baseball, softball, men's wrestling, women's wrestling, women's volleyball, men's/women's cross country, men's/women's track & field, men's soccer, women's soccer, men's basketball, women's basketball, men's/women's golf, men's/women's bowling, and cheerleading).
- ***Center for Multicultural Access & Success***
Includes two federally funded TRIO programs (Student Support Services and Educational Talent Search), Multicultural & Undocumented Resources, and International Student Services.

Student Development Division Major Responsibilities:

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

- Improve student success with an emphasis on enrollment, retention, graduation, transfer rates, and effective teaching strategies and learning outcomes.
- Utilize technology strategically to advance teaching and learning, expand online and alternative delivery methods, and enable effective administrative and support services.

- Improve the success of disproportionately impacted (DI) student populations and close the gap between high school and college performance.

FY25 Budget Highlights:

- Scale up support for the Student Advising Center by adding additional Academic Advisors to reduce the advisor to student ratio.
- Increase support for student advocacy and mental health by building a Mental Health Center.

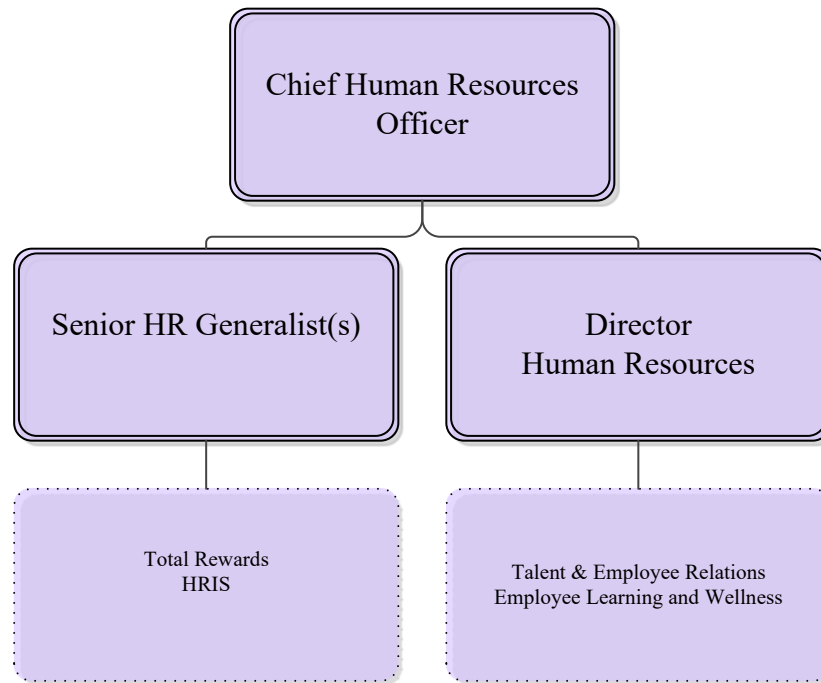
FY25 Challenges:

- In response to JJC's recent HSI designation, JJC will need to work to meet the needs of the Spanish-speaking population by hiring additional bilingual staff.
- JJC continues to look for ways to improve the onboarding process in support of Goal two in JJC's Strategic Plan, Crafting an intentional student lifecycle.
- As an institution, we need to continue our work to improve customer service, to ensure that our students have the most rewarding experience while at JJC.

FY25 Goals and Initiatives:

- Continue working to support year two of the College's Strategic Plan.
- Continue with the ERP implementation and provide the necessary resources to our members.
- Strengthen faculty-staff and student engagement with the support of student services resources.
- Achieve a diversity, equity, and inclusion paradigm to expand resources for diverse learners.
- Streamline the student experience, we need to centralize placement services.

HUMAN RESOURCES



Division of 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 and HRIS
- Talent Acquisition, Onboarding & Retention
- Employee Learning & 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.
- 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.
- HRIS: provide support to end-users, facilitate training sessions to ensure maximum utilization and adoption of systems, collaborates with stakeholders for optimization. Establishes procedures for process documentation, and data stewardship.
- 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.

FY25 Budget Highlights:

- Continued strengthening compensation support mechanisms such as market data sources and survey information, and employee/manager education.
- Expand professional development and institutional learning/training and wellness programming.
- Allocation to support employee tuition assistance program (for non-JJC degrees).
- Vendor to provide learning content for all college employees (i.e.: soft skills, technical skills, management skills) to link through Workday learning.

- Continue optimization of Workday Human Capital Management (HCM) system.
- Diversity and inclusion initiatives related to recruitment, onboarding and retention.
- Strengthen the applicant and employee experience, engagement, and culture.

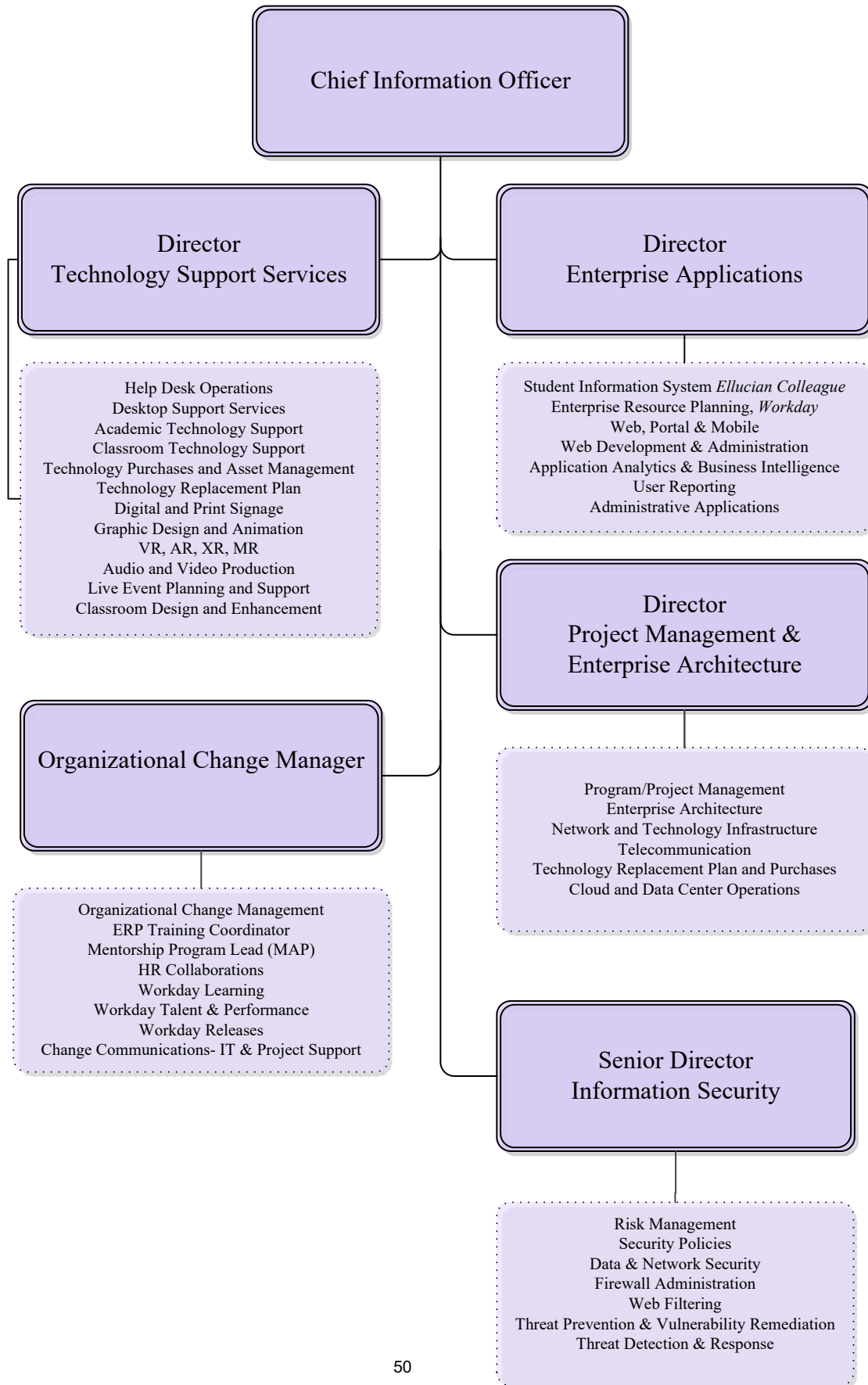
FY25 Challenges:

- Continued learning/training, process improvement, and expanding functionality of Workday; while developing Colleague SaSS and core functions related to HCM
- Balancing employee desires for remote/flex work with operational needs.
- Recruitment, retention and engagement/satisfaction of staff.

FY25 Goals and Initiatives:

- Expanding opportunities for leadership toolkits and reporting capabilities from the ERP.
- Analysis and planning from a “total rewards” and “employee experience” perspective.
- Continued enhancements to the hiring plans/processes including focused sourcing to support goal achievement in the Diversity, Equity and Inclusion plan.
- Build advanced leadership training programs
- Launch Workday Learning with the new and existing learning content vendors/partners; Develop learning pathways.

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/focus areas:

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

Information Technology Major Responsibilities:

- Enterprise Applications – led by a director, this department has primary responsibility for managing and maintaining a service catalog of critical enterprise applications required for the college including the Enterprise Resource Planning (ERP) systems. The department currently supports Workday for HCM, Finance, Procurement, Student Recruiting, and Admissions. Support is also provided for Ellucian Colleague used for scheduling, student registration, and related tasks. The department is heavily involved in ERP work as we move these Ellucian Colleague services to Colleague SaaS (Software as a Service). The department is also responsible for the college's web and mobile technology assets including the public website (<http://jcc.edu/>), and the MyJJC portal. The department is also responsible for data integration between applications and third-party providers. In addition, the department works with stakeholders in the development and support of Applications Analytics & Business Intelligence user reporting for enterprise applications.
- Information Security – Led by a senior director of information security, this office focuses on cybersecurity strategy that aligns with organizational goals and compliance. It oversees annual risk assessments, data and network security, firewall administration, web filtering, and identity management. The team promotes data integrity through backup and recovery, device security, and employs threat prevention and vulnerability remediation. The Information Security Office is also responsible for threat detection and response services, utilizing automation and security solutions to address the challenges of ransomware and the expanding attack surface. The department fosters security awareness, policy development, and support, while collaborating with HR (Human Resources), campus police, and the compliance officer to enforce security measures and adapt to modern day dynamic threats.

- Project Management and Enterprise Architecture – led by a director, this department manages and maintains the platform and services for computing, telecommunication, network, cloud, and data center infrastructure. This department is responsible for maintaining the college’s cloud and data center operations, including all servers, storage, and backup systems. In addition, this group is responsible for the college’s emergency communication systems, internet, and physical network cabling across all locations. This group provides support and administration for Facilities and Campus Police systems. This office is also responsible for IT program and project management, project budgeting, methodology, and communications. This office works across the organization to determine and recommend priorities, scope project efforts, develop and facilitate plans and budgets, manage project tasks and activities, and deliver successful outcomes. This office is also responsible for enterprise architecture, gating, and governance of technology solutions to maximize existing infrastructure and onboarding of new technology are assessed. Establish guard rails to ensure security, functional usability, sustainability, resiliency, and enterprise grade solutions selected are compatible with JJC’s technology ecosystem.
- Technology Support and Media Services (TSMS) – led by the Director of Technology Support and Media Services, this department is primarily responsible for the college’s Helpdesk services to students, faculty, and staff. The college Helpdesk provides technology support services to the Main Campus and all extended facilities and education centers. In addition, the TSMS department helps facilitate the outsourced 24x7x365 student technology support helpdesk. TSMS is responsible for overseeing technology procurement and replacement according to the college’s asset management and technology replacement plan. The department also provides college-wide multi-media services and support including audio-visual (AV), classroom technology, graphic design, and print-based media, signage, and special projects. This department 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. Media Services is responsible for supporting, maintaining, and developing content for college-wide digital signage across campus. Media Services also develops, supports, and maintains the college’s augmented and virtual reality (AR/VR) technology.
- Organizational Change Management – led by the Organizational Change Manager, encompasses a broad spectrum of initiatives aimed at driving successful transformation within the organization. This includes spearheading Organizational Change Management projects, delivering ERP and change management training, and overseeing the Mentorship Program (MAP) to enhance professional development. Collaborations with Human Resources are integral, particularly in initiatives such as PLE 2.0, Workday Learning, and

Workday Talent and Performance management. Additionally, the role involves facilitating Workday releases, coordinating change communications with IT, and providing comprehensive project support to ensure seamless transitions and alignment with organizational objectives.

FY25 Budget Highlights:

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

FY25 Goals and Initiatives:

- *Continued ERP Modernization* - Joliet Junior College has been on the Ellucian (formerly Datatel) Colleague Enterprise Resource Planning (ERP) system since 1988. The current Colleague environment has become highly customized through the years and there has been a significant increase in the complexity and maintenance of this legacy system which has put an undue burden on college support resources. We will continue work to stabilize our Workday ERP environment (for HR, Finance, and Procurement) and move our Student

ERP system from on-premises technology to a more sustainable cloud-based environment (Colleague SaaS) in FY25.

- *Website rebranding and redesigning* – In conjunction with Marketing college rebranding efforts, our web team’s strategic plan for FY25 focuses on revamping our website to create a modern, cohesive online presence. We will improve the student experience by developing personalized and dynamic content for both the external website and the MyJJC portal, utilizing the new M365 tools available. The redesign will also provide an opportunity to continue to promote accessibility, ensuring our platforms, content, and documents are inclusive for all users. Additionally, we will leverage this project to refine our internal training processes and document creation policies. These efforts align with our mission to enhance the college's perception and to deliver an outstanding and innovative web experience for our students and community.
- *Innovative Classroom Solutions* – The college will continue the classroom upgrade of our over 180 classrooms, which will support a greater demand from students for a variety of course modalities and scheduling flexibility. We will continue to expand our Virtual Reality (VR) offerings and expand collaborative classroom creation to enhance how the technology in the room encourages equal opportunity for all students.
- *Advance the college’s cybersecurity program* – One of the guiding principles in IT is to assure the confidentiality, integrity, and availability of the college and stakeholder information. Actions to mitigate the increased cybersecurity threats are important to the FY25 goals. The JJC Information Security Office will continue to conduct security audits annually. The remediation of found vulnerabilities is an ongoing high-priority security process. JJC will continue to develop a more comprehensive disaster recovery and business continuity program. We will continue to enhance and stabilize our Enhance Identity Access Management solutions, including Multi-Factor Authentication (MFA). IT will continue to roll out tools and education to continue enhancing our cyber security posture.
- *IT Service Management (ITSM) Modernization* – ITSM is a set of policies, processes, and procedures for managing customer-oriented IT services' implementation, improvement, and support. The ITSM modernization initiative is focused on enhancing the effectiveness of IT’s actions and customer experiences to better serve our customers. In FY25 IT will identify ways to modernize ITSM approaches, including implementing a modern and ITSM standards-based helpdesk ticketing solution.
- *Institutionalized Project Management* - The JJC PMO (Project Management Office) will continue to make improvements in implementing standards and framework in project management processes. PMO allows the organization to achieve consistently successful

results across the entire portfolio, ensuring each project is delivered on time within scope and cost/ budget.

- *Institutionalized Enterprise Architecture* - Enterprise Architectures (EA) objective is to make all new initiatives and investments value driven with strong linkage to the organization's strategy thereby supporting the decision-making process. In FY25 we will continue to identify and call out opportunities for enterprise-wide builds and solutions to maximize current resources and cut down on costs. Identify any risks and provide mitigation plans to stakeholders. The goal is to ensure all technology purchases are evaluated and assessed prior to actual procurement and contract approval.

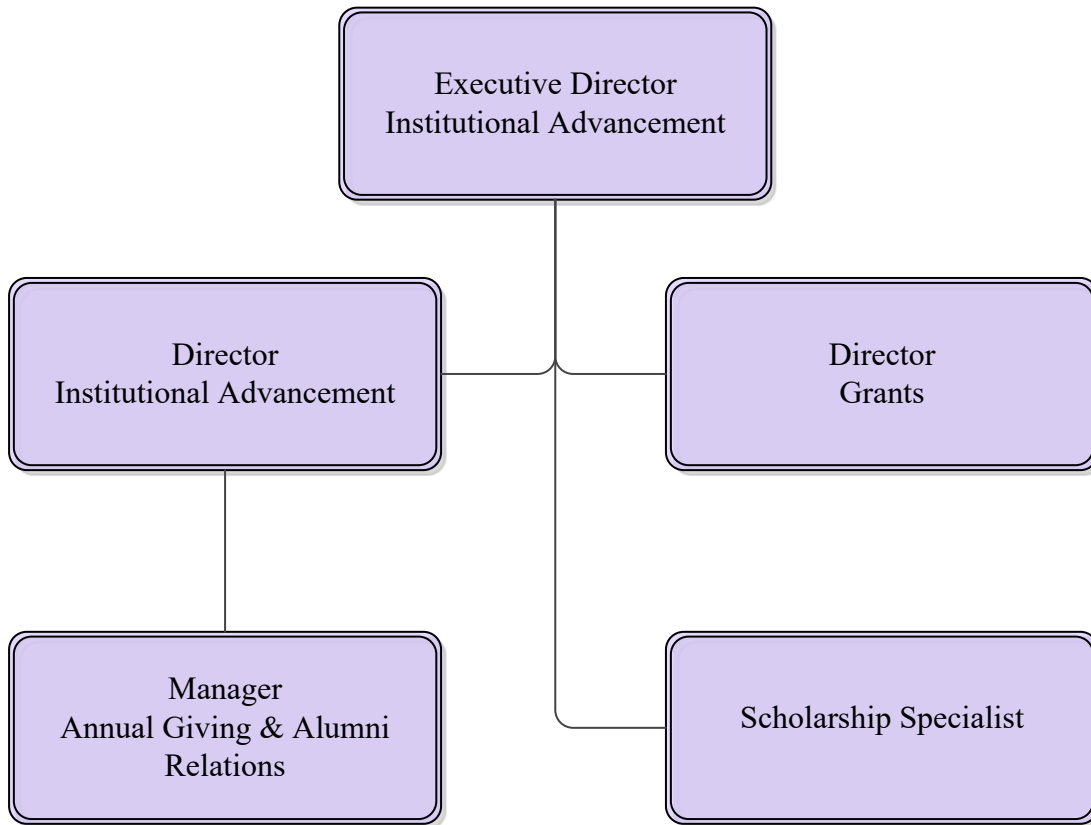
FY25 Challenges (Dependencies and Risk to Enablement of Strategic Goals):

- *Enrollment* – Increases or decreases in enrollment for tuition courses can both positively and negatively impact the IT Division's budget. Specifically, the technology fee (\$10/credit hour) offers most technology replacements and new investments (0595). Enrollment declines will negatively impact the ability to execute this plan and fund technology investments appropriately.
- *Budget availability* – The IT operations budget is impacted by college-wide budget decisions. Annual contractual maintenance agreements are typically subject to 5-10% increases annually, which comprise the college's most mission-critical software and technology. Additionally, the IT budget has been used to fund projects across the college for many years – often in a non-standardized way and often to the detriment of needed/required purchases within IT itself. The increasing technology debt brought by additional inventory, increasing cost of goods and services with annual flat budget will directly affect the lifecycle replacement of these software and hardware as they age. The division will be focusing on needed expenditures within the division which will force other non-IT departments to look for other funding sources for some desired projects, renewals, etc.
- *Human capital/resources* – The ability to attract and retain human capital resources is critical to the execution of this plan and the ongoing support, maintenance, development, innovation, and evolution of technology that serves our students, faculty, and staff.
- *Skills & competencies* – In addition to attracting and retaining staff it is imperative that the right skills and competencies are developed and available at the right time to strategic programs

and initiatives to ensure execution in a timely fashion. Appropriate skills & competencies may need to be obtained from outside firms as needed to support key initiatives.

- *Governance* – Establishing program and project governance based on best practices is imperative to ensuring the successful execution of college-wide priorities and strategic initiatives. Ensuring new technology procured is assessed and in compliance with JJC’s policies and procedure can directly impact operation sustainability, resource requirements, capital, and operation expenses.
- *Cybersecurity threats* – The threat landscape has evolved rapidly with increasing threats to organizations of all sizes. Higher Education institutions are prime targets for threat actors due to a large amount of personally identifiable information (PII). Cyber breaches can significantly impact the college’s ability to transact business and serve our students. There is tremendous financial and reputation risk associated with cyber-attacks and data breaches.
- *Pace of Innovation* – The Higher Education business model and competitive environment is rapidly evolving, requiring the college to maintain an appropriate pace of innovation or risk enrollment erosion due to competitive offerings and other external factors.

INSTITUTIONAL ADVANCEMENT



Institutional Advancement

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

- JJC Foundation
- Alumni Relations
- Grants

Institutional Advancement Major Responsibilities:

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

FY25 Budget Highlights:

This year, the JJC Foundation is paying out 4% on all endowments. The JJC Foundation High School Merit Scholarships will award \$3,800 per student at each of our feeder high schools in our district.

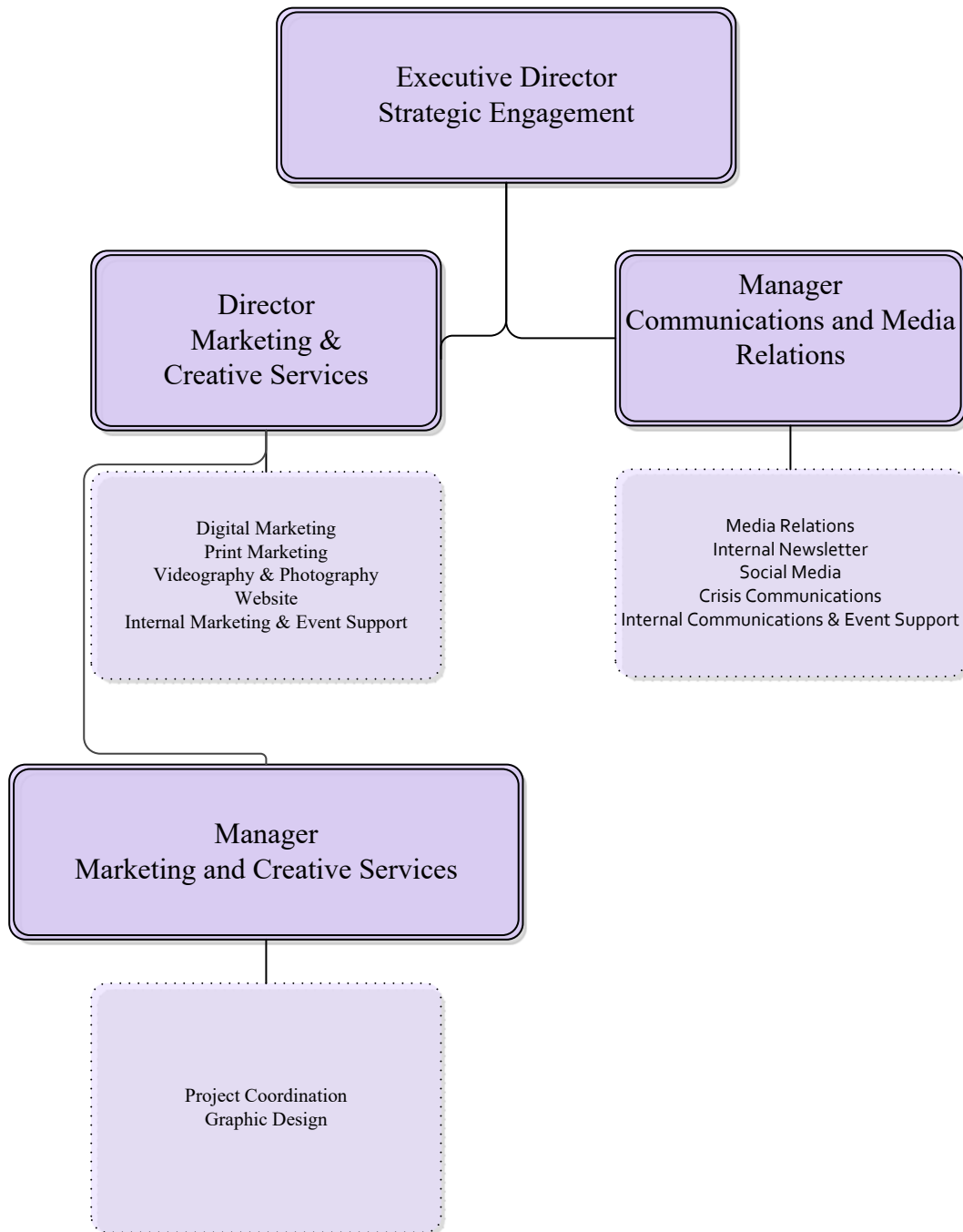
FY25 Challenges:

In FY25, the JJC Foundation will need to focus on balancing donor engagement despite changing economic conditions and shifting giving interests.

FY25 Goals and Initiatives:

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

STRATEGIC ENGAGEMENT, COMMUNICATIONS AND MARKETING



Strategic Engagement, Communications and Marketing

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

- Communications and External Relations
- Marketing and Creative Services

Major Responsibilities:

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

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

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

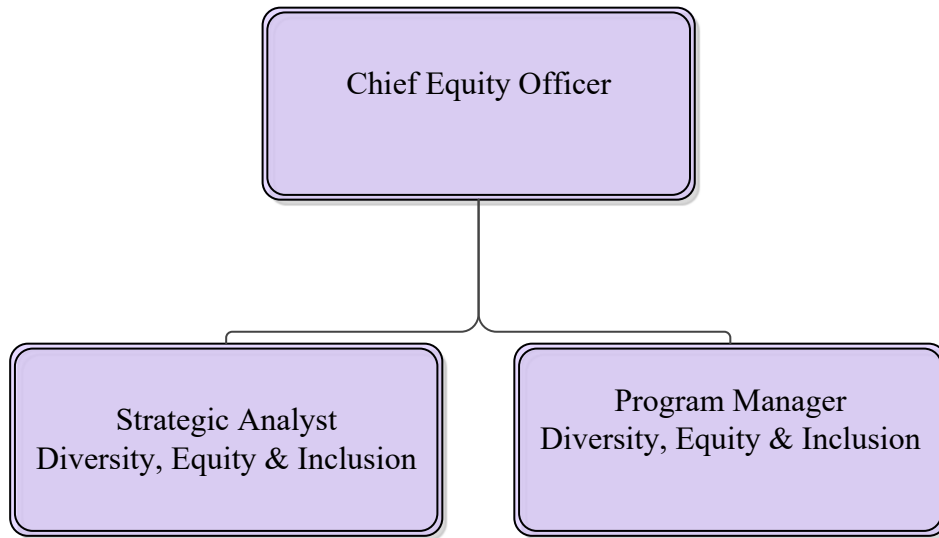
FY25 Challenges:

- Education is perceived as a value add, not required for success or job attainment.
- Perception of community colleges as lesser quality education.
- Institutional branding, equity, and accessibility is inconsistent between divisions.
- New institutional initiatives need new money or reallocated money to the Strategic Engagement budget to receive appropriate outreach and support.

FY25 Goals and Initiatives:

- Begin multi-year brand refresh implementation.
- Expand Roots and Branches initiative to include multi-platform, immersive experiences.
- Hire web content and accessibility coordinator to build out necessary functionality across the college's website, in alignment with Web Content Accessibility Guidelines (WCAG) 2.1 at the AA level.
- Implement new project coordination platform to streamline marketing and communications requests.
- Assess existing strategic engagement software and tools and build out strategic engagement policy and procedures for the college.

DIVERSITY, EQUITY, INCLUSION



Diversity, Equity, Inclusion

Scope of Responsibility

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

Recently, spring 2024, JJC was designated a Hispanic-Serving Institution by the U.S. Department of Education. This provides JJC further momentum to build out services and expand capacity for Hispanic students, many of whom represent the rich diversity of Hispanic cultures. JJC takes great pride in being a place of learning for our Hispanic students and the entire Hispanic community. The HSI designation will further drive JJC's ability to be an engine of economic mobility, actively embedded in and empowering the communities we serve. With this designation, JJC can do even more to reduce achievement gaps, enhance curricular and co-curricular opportunities, and build on the ability to create authentic and inclusive spaces.

The Office of Diversity, Equity and Inclusion led by the Chief Equity Officer and supported by three program managers, one programming support specialist and an office assistant supports the following areas:

- Diversity Professional Development (internally and externally)
- Diversity, Equity, and Inclusion Programs and Initiatives
- Employee Resource Groups
 - Black Employee Resource Group
 - Community Service Employee Resource Groups
 - Latinx Employee Resource Group
 - LGBTQIA+ Employee Resource Group
- Hispanic-Serving Institution Programs and Initiatives
- Immigrants and Refugee Initiatives
- Diversity Book Club
- Peace Circles
- Employee Cultural Competency Workshop
- Collaboration of DEI Stakeholders
- Apply for DEI awards and recognitions
- Data analysis and reporting
- Identify Equity Gaps and address them
- Community involvement and collaboration

FY25 Budget Highlights:

- Providing mandatory campus wide Cultural Competency Education and covering 100% of the associated cost

FY25 Goals and Initiatives:

- Institutional Strategic Plan Initiative Implementation
 - Increase enrollment of focused student groups
 - Improve the experience for students with disabilities by ensuring Americans with Disabilities Act (ADA) compliance throughout the student journey
 - Expand Spanish speaking and Spanish language capacity at JJC through written materials and staff resources
 - Close the gap between student and employee demographic representation
 - Expand the culture of philanthropy by increasing alumni engagement and diversifying the college's donor base
- Equity Plan Implementation
 - Identifying measurable actions
 - Creating Key Performance Indicators (KPIs)
 - Operational Management of plan with executive ownership, chair and co-chair for each goal area
 - Measurement and reporting
 - Frequent communication across campus
- Successful implementation of mandatory campus wide Cultural Competency Workshops
- Holistic racial healing for JJC and its community
 - Peace Circles
 - Creating safe spaces for dialogue through small group discussions
- Development and implementation of DEI Book Club with 104 78 participants
- Collaboration with departments across the college
 - MLK Reflection: Hour of Hope
 - Reflections of Resilience
 - Diversity Week activities in fall 2024 highlighting multiple cultures
 - Black History Month activities
 - Black Teen Summit
 - Latinx Empowerment Conference
- Increase Community Engagement
 - Joliet Chamber of Commerce DEI Council
 - South Metropolitan Higher Education Consortium (SMHEC)
 - Illinois Equity in Attainment (ILEA)
 - Illinois Diversity Council (IDC)
 - Illinois Community College Diversity Commission (ICCDC)
 - Spanish Community Center
 - Latino Economic Development Association (LEDA)
 - African American Business Association (ABBA)
- Diversity Award Submissions

- National AACC Advancing Diversity Award
- ICCTA Equity Award
- Hispanic- Serving Institutions
 - UndocuFriendly Ally Training
 - Enhancement of culturally responsive practices
 - Increase availability of Spanish-language
 - Support for Hispanic Heritage Month and development of HSI week activities

BUDGET PROCESS

BUDGET PROCESS

For the fiscal year commencing July 1, 2024, budget preparations begin years before. The vice president of finance and administrative services and the controller consult with the President and the Board of Trustees regarding a Three-Year Financial Plan. Simultaneously, the executive vice president, vice president for academic affairs, vice president for student development, chief human resources officer, and the chief information officer consult with the deans and department chairs. The goal is to reach consensus on a set of planning assumptions. Beginning in October 2023, 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 FY25 budget is constructed using the FY24 budget as a base, the current year's budget must accurately reflect the current expectations of revenues and expenditures. To achieve this, during the course of the current fiscal year, a department chair, with the approval of his/her vice president or dean, the vice president of finance and administrative services, and the controller, can adjust his/her budget through a budget amendment.

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

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

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

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

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

Adjustments to the Budget

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

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

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

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

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

FY25 Budget Calendar

July thru December	Department Planning (to coordinate with Strategic Plan).
October thru January	Three-year Financial Plan development.
January 11	Budget office to provide information to access budget development worksheets via Workday/ Adaptive Planning.
January 11- January 31	Department budget preparation.
January 26	Finance Committee Projections/Annual Plan Review.
January 31 – February 7	Vice president/dean/supervisor approval of budget requests.
January 31	Board of Trustees input and review of Three-year Financial Plan. Board of Trustees considers tax levy, tuition and course fee recommendation.
February 7	Budget forms due electronically.
February 7 – February 14	Budget office reviews and summarizes requests.
February 14 – March 1	Budget meetings with individual President’s Cabinet members and budget team to review requests.
March 1-20	Budget office summarizes and prepares requests for presentation to President’s Cabinet.
March 11-15	Spring break.
March 20	President’s Cabinet budget workshop for final review.
March 20- May 1	Budget production.
April 8	Finance Committee – Budget Discussion.
April 10	Board of Trustees reviews draft budget highlights.
May 22	Board of Trustees considers adopting preliminary budget. Legal budget posted for public view. Draft budget document received.
June 26	Board of Trustees holds public hearing of the legal budget. Board of Trustees considers adopting the legal budget.
July 1	Beginning of FY25.

Joliet Junior College Budget Planning Cycle

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

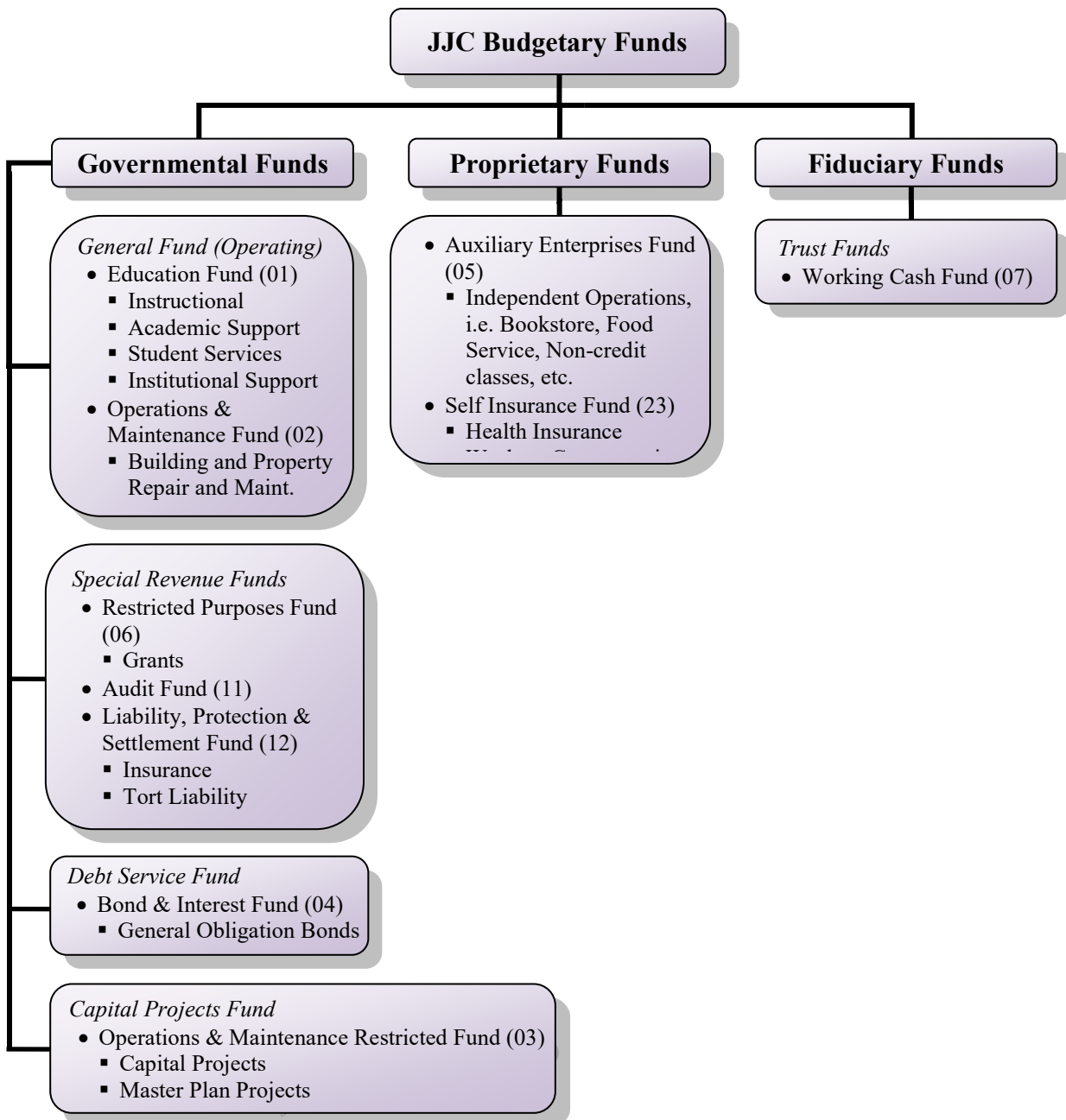
FUND DESCRIPTIONS

FUND DESCRIPTIONS

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

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

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



GOVERNMENTAL FUND TYPES

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

General Fund (Operating Funds)

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

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

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

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

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

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

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

Special Revenue Funds

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

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

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

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

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

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

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

Debt Service Fund

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

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

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

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

Capital Projects Fund

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

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

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

PROPRIETARY FUND TYPES

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

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

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

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

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

FIDUCIARY FUND TYPES

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

Trust Funds

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

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

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

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

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

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

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

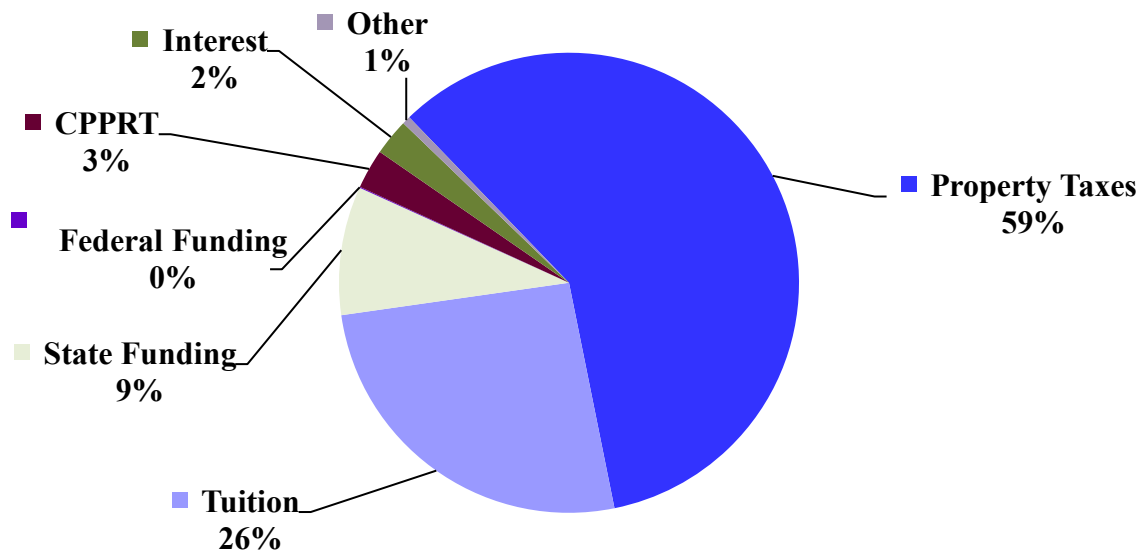
REVENUE SUMMARY

REVENUE SUMMARY

The summary and detail budget information are included by fund in subsequent pages. The following describes the overall revenue assumptions used in preparing the Fiscal 2025 budget, along with additions and initiatives planned for Fiscal 2025.

Tuition, state funding and property taxes are the three major sources of operating revenues available to the college. These three revenue sources account for 94% of the operating revenues. The remaining sources include CPPRT, interest, facilities rental and federal sources. Operating revenues for the Education and Operations & Maintenance Funds, including transfers, are projected at \$116,778,735 compared to the prior year of \$111,018,000 or a 5.19% increase. This increase is due to property taxes, state, tuition and interest revenues.

Operating Fund Revenues FY25



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 2024 will be recognized as a receivable and revenue for the year ending June 30, 2025.

The tax rate of the college for the 2023 levy is \$0.2818 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 \$220,000 will pay \$206.65 in taxes to the college for 2023 taxes, which are collected in 2024. For the 2024 levy, taxes are anticipated to increase by 4.5%, which is comprised of a 4.5% increase for the college's operating funds coupled with a 4.7% increase in the debt service levy for FY25 (2024 tax levy). The increase is an estimate based upon the tax cap, which includes an increase of 3.4% based on the consumer price index (CPI) for 2023 and a 1.1% increase from new construction. For the 2023 levy, the total increase in the college's levy was 6.1%, which was slightly more than what was budgeted. The operating levy extension was a 6.7% increase and the debt service extension was a 2.2% increase. The projected budgeted revenues from property taxes for FY25, by fund, is as follows:

	2023 Actual 2023-2024	2024 Projected 2024-2025	2023 Net Collection 2023-2024	2024 Net Collection (Budget) 2024-2025
Education Fund	\$ 44,825,000	\$ 47,595,000	\$ 44,265,000	\$ 47,000,000
O & M	21,610,000	21,782,000	21,340,000	21,510,000
O & M Restricted	1,040,000	1,053,000	1,027,000	1,040,000
Audit	83,000	86,000	82,000	85,000
Liability, Protection & Settlement	840,000	937,000	830,000	925,000
Debt Service	7,688,250	8,055,000	7,688,250	8,055,000
TOTAL	\$ 76,086,250	\$ 79,508,000	\$ 75,232,250	\$ 78,615,000
Percentage change		<u>4.5%</u>		<u>4.5%</u>

Tuition and Fees

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

Over the last ten years, credit hours have decreased by 37.48%. Currently, the college has experienced a 2.00% increase in fall 2023 credit hour enrollment based on 10th day and a 1.30% increase for the spring 2024 credit hours. Overall, the college has experienced a 1.89% increase in enrollment for Fiscal 2024. Due to the improving economy over the past several years, enrollment has slowly dropped from its high in Fiscal 2011. The disruption caused by COVID 19 and restricting classes to an online format caused a large drop in enrollment that the college has started to see reverse now that in-person classes have resumed. Starting with the Spring 2023 semester, enrollment for regular credit courses (excluding dual credit and adult basic education courses) has been averaging a 2.5% increase over the previous year. For Fiscal 2025 through 2027, an annual 1.5% growth in enrollment is projected as the college continues to offer in-person learning and recovers from the disruption caused by COVID 19.

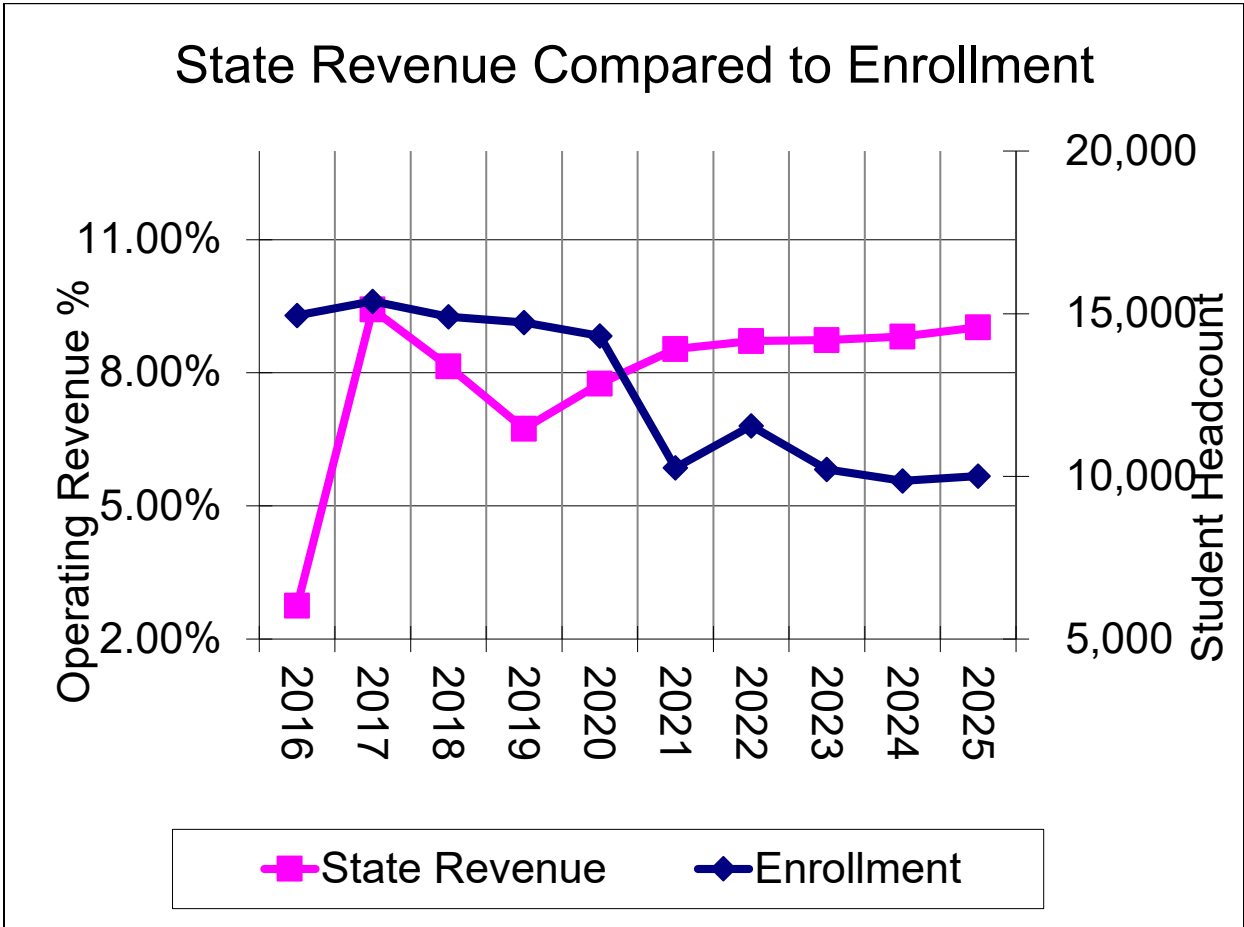
For Fiscal 2025, no increase in tuition and fees rates are projected.

	FY24	FY25	Increase
Tuition Rate	\$ 116.00	\$ 116.00	\$ -
Capital Fee	21.00	21.00	-
Technology Fee	10.00	10.00	-
Student Activity Fee	4.00	4.00	-
Total	\$ 151.00	\$ 151.00	\$ -

State Sources

State funding is based on credit hours earned two years prior to the current year, multiplied by the current year reimbursement rate. The number of credit hours used in the state's funding formula for the college has decreased 6.76% for Fiscal 2025 due to the enrollment experienced in Fiscal 2023. System-wide, for all community colleges in Illinois, credit hours decreased 5.07%. With the State of Illinois' fiscal issues improving over the last two years, the budget adopted for Fiscal 2024 increased funding by 7% for community colleges. A conservative estimate for state funding is currently being used since the proposed budget by the Governor has not been approved for Fiscal 2025. The college projects the funding rates to increase by 5.00% for Fiscal 2025 to coincide with the overall decrease in community college credit hours followed by no change in the funding rates for 2026 and

2027. When combined with our enrollment, this results in a slight decrease in funding for Fiscal 2025, no change in Fiscal 2026 and a slight increase in Fiscal 2027.



Corporate Personal Property Replacement Tax

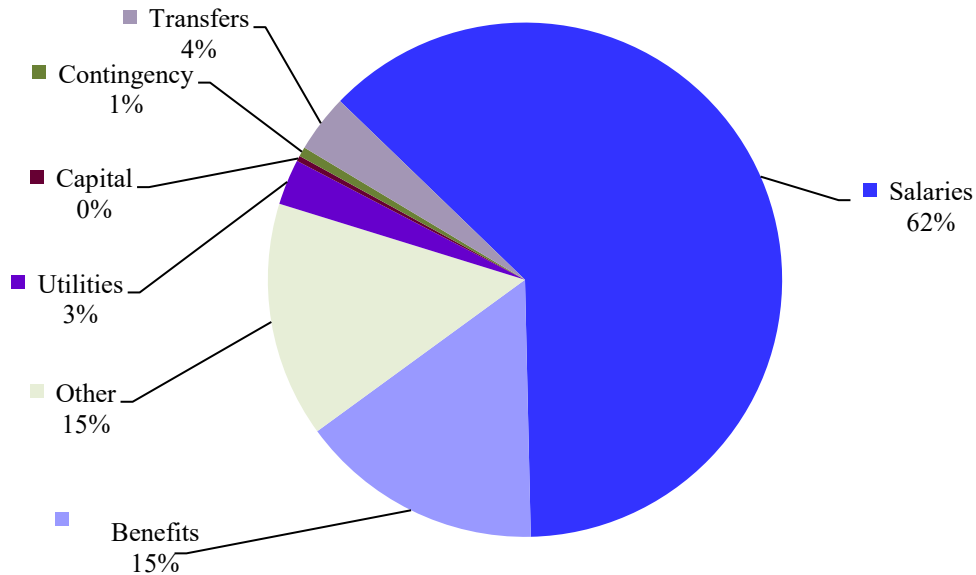
For FY25 the Corporate Personal Property Replacement Tax (CPPRT) is budgeted at \$3,250,000, which represents the projected amount of CPPRT.

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 FY25 this represents 77.7% of total operating expenses.

Operating Fund Expenditures FY25



Expenditure assumptions are based on the following:

- 1) Departments based their non-personnel budgets (contractual, materials/supplies) at 103% of last year's budgets.
- 2) Salary budgets were based on contractual agreements for all union employees.
- 3) 7% 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 FY25 personnel costs, including benefits, are shown below.

Proposed Title	Salary	Fringes	Position(s) Elimination	Total
TSMS Technical Analyst II	55,288	33,552		88,840
Director of Mental Health & Wellness	85,000	33,983		118,983
Academic Advisor	58,000	33,533		91,533
Academic Advisor	58,000	33,533		91,533
Academic Advisor	58,000	33,533		91,533
Academic Advisor	58,000	33,533		91,533
Evening, Nursing Computer Lab Assistant*	51,840	33,502	(10,817)	74,525
Administrative Assistant*	56,202	33,552	(39,336)	50,418
Web Content and Accessibility Coordinator*	55,288	33,552	(32,003)	56,837
Mail Center Specialist*	52,613	33,335	(54,094)	31,854
DEI Support Staff**	22,568	-	(14,127)	8,441
	610,799	335,608	(150,377)	796,030

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

** Previously student worker position, now funded part-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 72% of total faculty and teach 35% of credit courses. Seventy-eight percent of full-time faculty and 46% of full-time administrators held a master's degree or higher during the last fiscal reporting period. Fifteen percent of full-time faculty and 19.5% of full-time administrators come from minority populations.

Faculty and Staff at JJC	Number		
	FY 2023	FY 2024	FY 2025
Full-time Faculty	214	217	217
Part-time Faculty	400	400	400
Full-time Administrators	38	41	41
Part-time Administrators	0	0	0
Full-time Professional	89	96	99
Part-time Professional	5	5	11
Full-time Non-Union Support Staff	17	14	14
Part-time Non-Union Support Staff	32	12	13
Full-time TOSSC Staff	215	226	237
Part-time TOSSC Staff	170	150	146
Full-time Plant*	96	100	100
Part-time Plant*	23	16	12
Total	1,299	1,277	1,290

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

There are seven bargaining units at Joliet Junior College:

1. Full-time Faculty, represented by the American Federation of Teachers (AFT) Local 604. Contract remains in full force and effect through one week prior to Fall Semester 2027.
2. Food Service, represented by the National Conference of Firemen and Oilers, Local #7, affiliated with the Service Employees International Union (SEIU). Contract remains in full force and effect through June 30, 2027.
3. Campus Police, represented by the Illinois Fraternal Order of Police Labor Council. Contract remains in full force and effect through June 30, 2027.
4. Facility Services/Receiving Employees, represented by the National Conference of Firemen and Oilers, Local #7, affiliated with the Service Employees International Union (SEIU). Contract remains in full force and effect through June 30, 2027.
5. Adjunct Faculty, Joliet United Adjuncts Coalition (JUAC), represented by the Illinois Education Association/National Education Association (IEA-NEA). Contract remains in full force through August 14, 2025.
6. Technical Office Support Staff Council, represented by AFT Local 604. Contract remains in full force and effect through June 30, 2024. Currently in negotiations.

Benefits

Based on medical cost trending for the college, total benefit costs are budgeted with a 7% increase from the previous year to cover health insurance and workers' compensation costs. The college is self-insured for both health insurance and workers' compensation claims and accounts for claim payments in its Self-Insurance Fund. Each department of the college with a covered employee is charged a premium based on expected claim experience. This premium is then deposited into the Self-Insurance Fund and used to pay actual claim costs as they are incurred. Currently, this fund has a projected reserve of twelve months of projected claims. Employee contributions represent 5.0% of the budgeted health insurance costs for FY25.

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.

Capital Outlay	<u>Amount</u>	<u>Strategic/Department Goal</u>
Facilities		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.
Furniture Replacements	\$ 100,000	
Room Remodeling & Upgrades	41,000	
Roads and Ground Equipment	<u>259,000</u>	
Total Capital Outlay	<u><u>\$ 400,000</u></u>	

Deferred Maintenance/Capital Renewal

Funding for repair and upkeep of the college's aging buildings had been severely restricted due to tax caps and no O & M rate increase since 1977. These funding restrictions caused

a serious backlog of deferred maintenance, which have since been addressed. Prior strategic plans recognized this tremendous need and established the maintaining of current facilities as a quality improvement area. In 2003, the Board of Trustees initiated a comprehensive plan to address deferred maintenance issues. The plan included issuance of \$9.7 million in debt certificates to reduce the backlog of deferred maintenance and the establishment of a capital assessment fee of \$4 per credit hour to repay the debt certificates. In Fiscal 2005, the capital assessment fee was increased to \$5 per credit hour to fund the construction of a new parking lot.

In addition to the operating funds, the college has received funding for capital renewal and replacement from other sources. The Operation and Maintenance Restricted Fund accounts for these funds and a detailed projection is found on pages II-10 to II-12. The amount available from this fund includes approximately \$1,040,000 to \$1,160,000 annually in Life Safety funds and transfers from the Operations and Maintenance fund of \$2,875,000 in Fiscal 2025, \$2,975,000 for Fiscal 2026 and \$3,075,000 in Fiscal 2027. Until capital renewal grants from the state are approved, they are not included in the projections.

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

In 2013, an update to the college's master plan was approved and during Fiscal 2014, the capital assessment fee was increased an additional \$4 to a total of \$21 per credit hour. This additional revenue repays the \$45 million in alternate revenue bonds that were issued to build an events center/multipurpose building and an expansion of the Romeoville Campus.

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

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

Summary

Joliet Junior College's FY25 budget as presented is a balanced operational budget that includes:

- Reallocation of existing resources to fund new requests
- Realistic projections in state and property tax revenues

- No tuition increase
- Modest enrollment growth
- Emphasis on student success
- Responsible reserves
- Implement action plans from the strategic plan

The FY25 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 2024.

**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, 2025

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

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

BUDGETED EXPENDITURES BY OBJECT
Year Ended June 30, 2025

04

	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	63,130,695	9,746,736	6,122,879	-	-	-	-	4,273,427	-	83,273,737
Employee benefits	14,822,641	3,074,932	1,812,894	-	50,000	-	-	1,196,996	18,449,000	39,406,463
Contractual services	2,082,483	930,494	2,786,133	86,000	25,000	-	300,000	3,552,418	100,000	9,862,528
Material and supplies	4,755,867	1,155,750	622,038	-	-	-	336,207	7,931,777	2,000	14,803,639
Conferences and meetings	969,942	82,921	271,605	-	-	-	-	327,775	-	1,652,243
Fixed charges	316,253	34,870	8,000	-	925,000	11,722,918	-	56,768	-	13,063,809
Utilities	-	3,353,297	1,750	-	-	-	-	55,307	-	3,410,354
Capital outlay	100,000	300,000	1,254,502	-	-	-	57,588,000	1,091,015	-	60,333,517
Other	<u>7,466,383</u>	<u>200,000</u>	<u>59,856,660</u>	<u>129,000</u>	<u>875,000</u>	<u>3,000</u>	<u>-</u>	<u>495,571</u>	<u>-</u>	<u>69,025,614</u>
Total Expenditures	<u>93,644,264</u>	<u>18,879,000</u>	<u>72,736,461</u>	<u>215,000</u>	<u>1,875,000</u>	<u>11,725,918</u>	<u>58,224,207</u>	<u>18,981,054</u>	<u>18,551,000</u>	<u>294,831,904</u>
TRANSFERS										
Transfers out	<u>1,380,471</u>	<u>2,875,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,548,293</u>	<u>200,000</u>	<u>-</u>	<u>13,003,764</u>
Total Expenditures and Transfers out	<u>\$ 95,024,735</u>	<u>\$ 21,754,000</u>	<u>\$ 72,736,461</u>	<u>\$ 215,000</u>	<u>\$ 1,875,000</u>	<u>\$ 11,725,918</u>	<u>\$ 66,772,500</u>	<u>\$ 19,181,054</u>	<u>\$ 18,551,000</u>	<u>\$ 307,835,668</u>

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

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

	FY 2023 <u>Actual</u>	FY 2024 <u>Budget</u>	FY 2025 <u>Budget</u>
REVENUES			
Local government	\$ 71,658,979	\$ 75,275,250	\$ 79,055,000
Corporate personal property replacement taxes	5,584,182	3,150,000	3,250,000
Tuition and fees	38,238,337	40,533,571	41,517,306
Sales and service fees	5,639,348	5,863,451	6,710,049
State sources	47,368,048	46,354,858	55,042,349
Federal sources	28,253,559	30,960,041	31,844,394
Investment income	2,485,373	2,660,000	3,201,000
Miscellaneous	16,354,473	18,224,312	19,829,181
Total Revenues	<u>215,872,967</u>	<u>223,021,483</u>	<u>240,449,279</u>
EXPENDITURES			
Current:			
Instruction	52,092,614	58,388,479	63,187,761
Academic support	9,855,870	6,061,139	5,964,968
Student services	27,374,970	36,897,841	39,522,141
Public services	4,520,789	2,692,258	6,057,505
Operation and maintenance plant	27,966,909	32,804,117	33,915,486
Independent operation	21,007,615	24,114,896	26,547,245
General administration	-	-	-
Institutional support	56,345,417	103,211,253	119,636,798
Total Expenses	<u>199,164,185</u>	<u>264,169,983</u>	<u>294,831,904</u>
Revenues over (under) expenditures	16,708,782	(41,148,500)	(54,382,625)
NON-MANDATORY TRANSFERS			
Transfers in	27,089,897	15,832,223	13,003,764
Transfers (out)	<u>(27,089,897)</u>	<u>(15,832,223)</u>	<u>(13,003,764)</u>
Revenues and transfers in over (under) expenditures and transfers (out)	16,708,782	(41,148,500)	(54,382,625)
Fund Balance:			
Beginning of Year	<u>110,581,133</u>	<u>113,022,000</u>	<u>130,975,000</u>
End of Year	<u>\$ 127,289,915</u>	<u>\$ 71,873,500</u>	<u>\$ 76,592,375</u>

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

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

	General		Special Revenue		Debt Service	Capital Projects	Proprietary		Nonexpendable Trust		Total
	Education	Operations and Maintenance	Restricted Purpose	Audit	Liability Protection and Settlement	General Obligation Bond	Operations and Maintenance (Restricted)	Auxiliary	Self Insurance	Working Cash	
REVENUES											
Local government	\$ 44,190,000	\$ 21,460,000	\$ -	\$ 82,000	\$ 815,000	\$ 7,688,250	\$ 1,040,000	\$ -	\$ -	\$ -	\$ 75,275,250
Corporate personal property replacement taxes	3,150,000	-	-	-	-	-	-	-	-	-	3,150,000
Tuition and fees	29,323,000	-	-	-	-	-	4,053,000	7,157,571	-	-	40,533,571
Sales and service fees	-	85,000	-	-	-	-	-	5,778,451	-	-	5,863,451
State sources	9,800,000	-	32,242,358	-	-	-	4,312,500	-	-	-	46,354,858
Federal sources	60,000	-	30,900,041	-	-	-	-	-	-	-	30,960,041
Investment income	2,500,000	-	-	-	-	-	-	-	10,000	150,000	2,660,000
Miscellaneous	450,000	-	199,612	-	-	-	400,000	124,700	17,050,000	-	18,224,312
Total Revenues	89,473,000	21,545,000	63,342,011	82,000	815,000	7,688,250	9,805,500	13,060,722	17,060,000	150,000	223,021,483
EXPENDITURES											
Current:											
Instruction	51,006,788	-	4,012,591	-	-	-	-	3,369,100	-	-	58,388,479
Academic support	4,501,363	-	490,338	-	-	-	-	1,069,438	-	-	6,061,139
Student services	10,617,589	-	26,202,777	-	-	-	-	77,475	-	-	36,897,841
Public services	62,511	-	2,436,693	-	-	-	-	193,054	-	-	2,692,258
Operation and maintenance plant	-	17,214,824	-	-	-	12,441,293	3,148,000	-	-	-	32,804,117
Independent operation	-	-	-	-	-	-	-	7,054,896	17,060,000	-	24,114,896
General administration	-	-	-	-	-	-	-	-	-	-	-
Institutional support	22,097,069	855,176	30,734,052	197,000	1,715,000	-	39,662,957	7,949,999	-	-	103,211,253
Total Expenses	88,285,320	18,070,000	63,876,451	197,000	1,715,000	12,441,293	42,810,957	19,713,962	17,060,000	-	264,169,983
Revenues over (under) expenditures	1,187,680	3,475,000	(534,440)	(115,000)	(900,000)	(4,753,043)	(33,005,457)	(6,653,240)	-	150,000	(41,148,500)
NON-MANDATORY TRANSFERS											
Transfers in	-	-	534,440	-	-	4,969,543	3,475,000	6,853,240	-	-	15,832,223
Transfers (out)	(1,187,680)	(3,475,000)	-	-	-	-	(10,969,543)	(200,000)	-	-	(15,832,223)
Revenues and transfers in over (under) expenditures and transfers (out)	-	-	-	(115,000)	(900,000)	216,500	(40,500,000)	-	-	150,000	(41,148,500)
Fund Balance:											
July 1, 2023	26,172,000	6,339,000	2,196,000	115,000	900,000	7,500,000	40,500,000	6,900,000	15,500,000	6,900,000	113,022,000
June 30, 2024	\$ 26,172,000	\$ 6,339,000	\$ 2,196,000	\$ -	\$ -	\$ 7,716,500	\$ -	\$ 6,900,000	\$ 15,500,000	\$ 7,050,000	\$ 71,873,500

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

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

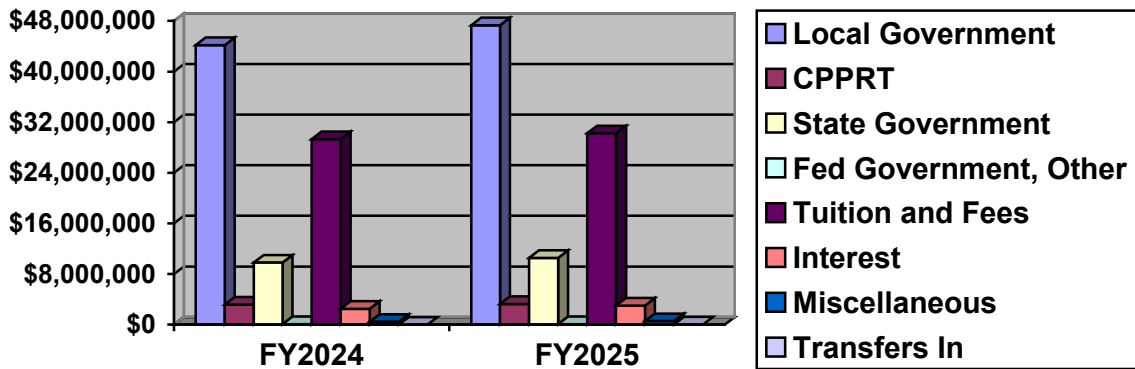
	General		Special Revenue			Debt Service	Capital Projects	Proprietary		Nonexpendable Trust		Total
	Education	Operations and Maintenance	Restricted Purpose	Audit	Liability Protection and Settlement	General Obligation Bond	Operations and Maintenance (Restricted)	Auxiliary	Self Insurance	Working Cash		
REVENUES												
Local government	\$ 41,641,098	\$ 20,497,785	\$ -	\$ 95,637	\$ 740,924	\$ 7,616,563	\$ 1,066,972	\$ -	\$ -	\$ -	\$ -	\$ 71,658,979
Corporate personal property replacement taxes	5,584,182	-	-	-	-	-	-	-	-	-	-	5,584,182
Tuition and fees	28,196,266	-	-	-	-	-	3,979,847	6,062,224	-	-	-	38,238,337
Sales and service fees	-	94,965	-	-	-	-	-	5,544,383	-	-	-	5,639,348
Facilities Revenue	-	-	-	-	-	-	-	290,668	-	-	-	290,668
State sources	9,919,548	-	37,448,500	-	-	-	-	-	-	-	-	47,368,048
Federal sources	3,041,755	-	24,245,659	-	-	-	562,966	403,179	-	-	-	28,253,559
Investment income	2,259,038	-	-	-	-	-	61,110	-	81	165,144	-	2,485,373
Miscellaneous	891,262	28,038	329,379	-	-	-	489,317	130,586	14,485,891	-	-	16,354,473
Total Revenues	91,533,149	20,620,788	62,023,538	95,637	740,924	7,616,563	6,160,212	12,431,040	14,485,972	165,144	-	215,872,967
EXPENDITURES												
Current:												
Instruction	44,834,066	-	4,202,238	-	-	-	-	3,056,310	-	-	-	52,092,614
Academic support	3,749,830	-	5,407,324	-	-	-	-	698,716	-	-	-	9,855,870
Student services	8,011,751	-	19,289,732	-	-	-	-	73,487	-	-	-	27,374,970
Public services	72,068	-	4,366,267	-	-	-	-	82,454	-	-	-	4,520,789
Organized Research	-	-	-	-	-	-	-	-	-	-	-	-
Operation and maintenance plant	-	14,082,880	43,584	-	-	12,228,914	1,611,531	-	-	-	-	27,966,909
Independent operation	953	-	120,912	-	-	-	-	6,835,865	14,049,885	-	-	21,007,615
General administration	-	-	-	-	-	-	-	-	-	-	-	-
Institutional support	18,840,666	590,837	29,114,575	78,235	734,733	-	2,647,030	4,339,341	-	-	-	56,345,417
Total Expenses	75,509,334	14,673,717	62,544,632	78,235	734,733	12,228,914	4,258,561	15,086,174	14,049,885	-	-	199,164,185
Revenues over (under) expenditures	16,023,815	5,947,071	(521,094)	17,402	6,191	(4,612,351)	1,901,651	(2,655,134)	436,087	165,144	-	16,708,782
NON-MANDATORY TRANSFERS												
Transfers in	95,651	-	495,024	-	-	4,889,443	18,975,000	2,634,779	-	-	-	27,089,897
Transfers (out)	(14,395,024)	(5,475,000)	-	-	-	-	(6,842,257)	(377,616)	-	-	-	(27,089,897)
Revenues and transfers in over (under) expenditures and transfers (out)	1,724,442	472,071	(26,070)	17,402	6,191	277,092	14,034,394	(397,971)	436,087	165,144	-	16,708,782
Fund Balance:												
July 1, 2022	26,172,472	6,339,490	2,196,522	115,353	968,799	7,326,520	36,277,433	7,665,434	16,767,332	6,751,778	-	110,581,133
June 30, 2023	\$ 27,896,914	\$ 6,811,561	\$ 2,170,452	\$ 132,755	\$ 974,990	\$ 7,603,612	\$ 50,311,827	\$ 7,267,463	\$ 17,203,419	\$ 6,916,922	\$ -	\$ 127,289,915

EDUCATION FUND

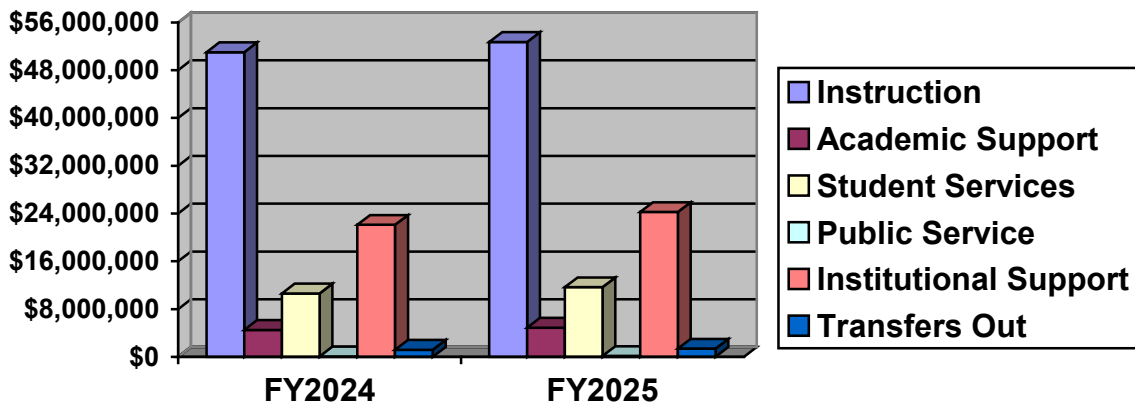
The Education Fund is established by Section 3-1 of the *Illinois Public Community College Act*. It is used to account for revenues and expenditures of the academic and service programs of the college. It includes the costs of instructional, administrative and service programs of the college. It includes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

The Education Fund is projected to increase 6.2% from FY24 to FY25.

Education Fund Revenues



Education Fund Expenditures



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

EDUCATION FUND REVENUE
Year Ended June 30, 2025

	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
REVENUES			
Local Government			
Property taxes	\$ 41,619,325	\$ 44,175,000	\$ 47,300,000
Other	21,773	15,000	15,000
Total Local Government	<u>41,641,098</u>	<u>44,190,000</u>	<u>47,315,000</u>
CORPORATE PERSONAL PROPERTY TAXES	<u>5,584,182</u>	<u>3,150,000</u>	<u>3,250,000</u>
STATE GOVERNMENT			
ICCB Credit Hour Grants	9,010,226	9,000,000	9,750,000
ICCB Career and Technical Education	779,548	700,000	700,000
Other	129,774	100,000	100,000
Total State Government	<u>9,919,548</u>	<u>9,800,000</u>	<u>10,550,000</u>
FEDERAL GOVERNMENT, OTHER	<u>3,041,755</u>	<u>60,000</u>	<u>80,000</u>
STUDENT TUITION AND FEES			
Tuition	27,857,562	29,100,000	30,040,000
Fees	338,704	223,000	223,000
Total Tuition and Fees	<u>28,196,266</u>	<u>29,323,000</u>	<u>30,263,000</u>
INTEREST	<u>2,259,038</u>	<u>2,500,000</u>	<u>3,000,000</u>
MISCELLANEOUS			
Total Other Sources	<u>891,262</u>	<u>450,000</u>	<u>550,000</u>
Total Revenues	<u>91,533,149</u>	<u>89,473,000</u>	<u>95,008,000</u>
Transfers in	<u>95,651</u>	<u>-</u>	<u>16,735</u>
Total Revenues and Transfers in	<u>\$ 91,628,800</u>	<u>\$ 89,473,000</u>	<u>\$ 95,024,735</u>

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

EDUCATION FUND EXPENDITURES
Year Ended June 30, 2025

	FY 2023	FY 2024	FY 2025
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
EXPENDITURES			
By Program:			
Instruction			
Salaries	\$ 36,547,605	\$ 40,089,765	\$ 41,301,753
Employee benefits	6,514,083	8,007,999	8,346,469
Contractual services	273,490	397,138	456,214
Material and supplies	340,644	401,917	420,386
Conferences and meetings	194,382	334,201	351,245
Fixed charges	42,225	44,990	46,630
Other	<u>921,637</u>	<u>1,730,778</u>	<u>1,791,701</u>
Total Instruction	<u>44,834,066</u>	<u>51,006,788</u>	<u>52,714,398</u>
Academic Support			
Salaries	2,781,630	3,332,790	3,555,942
Employee benefits	724,248	888,372	1,034,923
Contractual services	1,708	10,968	11,297
Material and supplies	236,015	257,175	264,889
Conferences and meetings	<u>6,229</u>	<u>12,058</u>	<u>12,419</u>
Total Academic Support	<u>3,749,830</u>	<u>4,501,363</u>	<u>4,879,470</u>
Student Services			
Salaries	5,830,508	7,488,152	8,184,010
Employee benefits	1,612,742	2,284,606	2,586,062
Contractual services	38,098	111,487	143,917
Material and supplies	144,852	229,638	238,165
Conferences and meetings	82,153	135,453	140,205
Other	<u>301,636</u>	<u>368,253</u>	<u>371,222</u>
Total Student Services	<u>8,011,751</u>	<u>10,617,589</u>	<u>11,663,581</u>
Public Service			
Salaries	-	48,687	51,122
Employee benefits	-	13,824	14,762
Other	<u>72,068</u>	<u>-</u>	<u>80,000</u>
Total Public Services	<u>72,068</u>	<u>62,511</u>	<u>145,884</u>
Independent Services			
Salaries	953	-	-
Employee benefits	<u>-</u>	<u>-</u>	<u>-</u>
Total Independent Services	<u>953</u>	<u>-</u>	<u>-</u>

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

EDUCATION FUND EXPENDITURES
Year Ended June 30, 2025

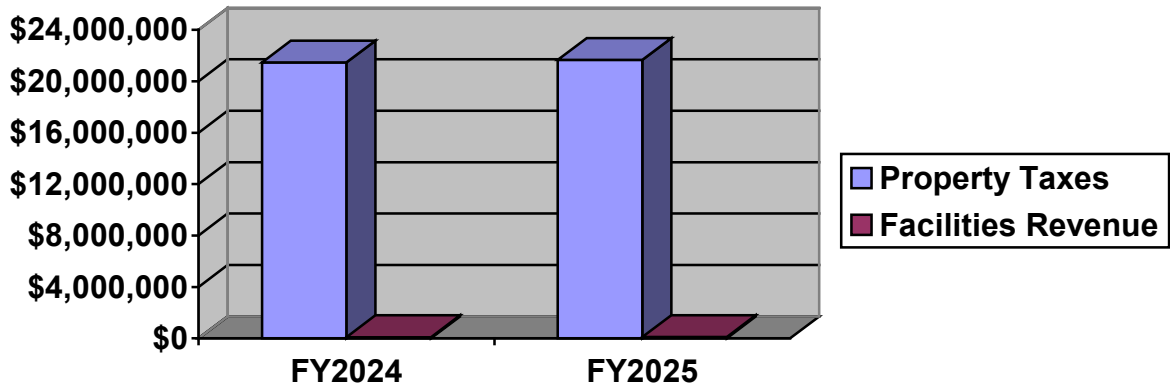
	<u>FY 2023</u> Actual	<u>FY 2024</u> Budget	<u>FY 2025</u> Budget
Institutional Support			
Salaries	8,462,492	9,423,073	10,037,868
Employee benefits	2,136,700	2,491,633	2,840,425
Contractual services	1,036,235	1,384,377	1,471,055
Material and supplies	2,501,525	2,920,481	3,832,427
Conferences and meetings	285,834	432,596	466,073
Fixed charges	236,558	280,409	269,623
Capital Outlay	101,145	100,000	100,000
Other	<u>4,080,177</u>	<u>5,064,500</u>	<u>5,223,460</u>
 Total Institutional Support	 <u>18,840,666</u>	 <u>22,097,069</u>	 <u>24,240,931</u>
 Total Expenditures	 <u>75,509,334</u>	 <u>88,285,320</u>	 <u>93,644,264</u>
 Transfers out	 <u>14,395,024</u>	 <u>1,187,680</u>	 <u>1,380,471</u>
 Total Expenditures and Transfers Out	 <u>\$ 89,904,358</u>	 <u>\$ 89,473,000</u>	 <u>\$ 95,024,735</u>

OPERATIONS AND MAINTENANCE FUND

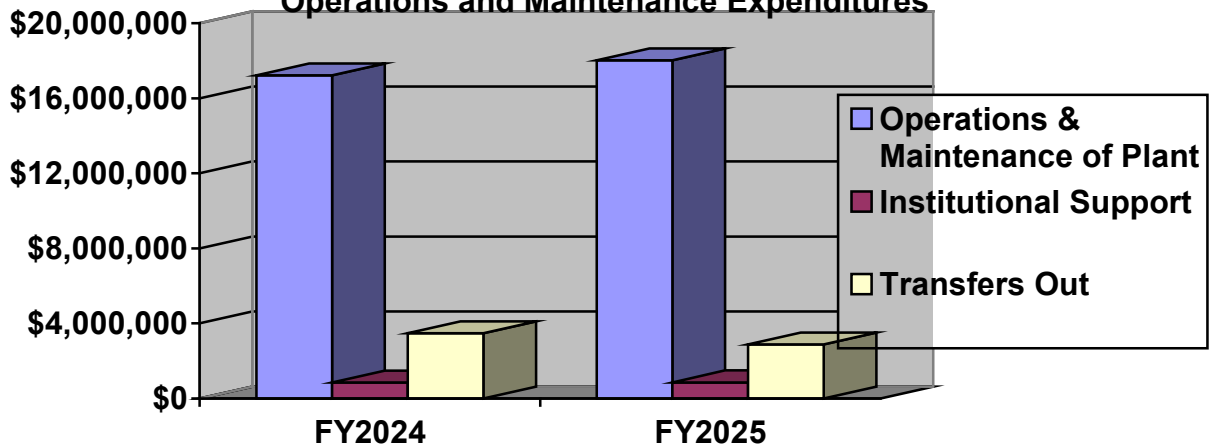
The Operations and Maintenance Fund is established by Section 3-1 and Section 3-20.3 of the *Illinois Public Community College Act*. It used to account for expenditures for the improvement, maintenance, repair or benefit of buildings and property, including the cost of interior decorating, and the installation, 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 .97% from FY24 to FY25.

Operations and Maintenance Revenue



Operations and Maintenance Expenditures



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

OPERATIONS & MAINTENANCE FUND REVENUE
Year Ended June 30, 2025

	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
REVENUES			
Local Government			
Property taxes	\$ 20,497,785	\$ 21,460,000	\$ 21,660,000
SALES AND SERVICE FEES			
Facilities Revenue	94,965	85,000	94,000
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Sales and Service Fees	<u>94,965</u>	<u>85,000</u>	<u>94,000</u>
MISCELLANEOUS	<u>28,038</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>\$ 20,620,788</u>	<u>\$ 21,545,000</u>	<u>\$ 21,754,000</u>

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

OPERATIONS & MAINTENANCE FUND EXPENDITURES
Year Ended June 30, 2025

	<u>FY 2023</u> Actual	<u>FY 2024</u> Budget	<u>FY 2025</u> Budget
EXPENDITURES			
By Program:			
Operation and Maintenance Plant			
Salaries	\$ 8,038,796	\$ 9,025,708	\$ 9,559,977
Employee benefits	2,410,661	2,942,459	3,037,834
Contractual services	862,296	862,345	927,716
Material and supplies	987,557	1,120,394	1,149,956
Conferences and meetings	37,155	71,768	77,921
Fixed charges	3,059	4,142	4,266
Utilities	1,491,006	2,887,008	3,002,488
Capital outlay	<u>252,350</u>	<u>301,000</u>	<u>259,000</u>
 Total Operation and Maintenance Plant	 <u>14,082,880</u>	 <u>17,214,824</u>	 <u>18,019,158</u>
 Institutional Support			
Salaries	158,717	220,050	186,759
Employee benefits	29,100	34,787	37,098
Contractual services	270	2,778	2,778
Material and supplies	6,937	6,294	5,794
Conferences and meetings	-	5,000	5,000
Fixed charges	(9,989)	25,646	30,604
Utilities	403,569	351,171	350,809
Capital outlay	2,233	-	41,000
Other	<u>-</u>	<u>209,450</u>	<u>200,000</u>
 Total Institutional Support	 <u>590,837</u>	 <u>855,176</u>	 <u>859,842</u>
 Total Expenditures	 <u>14,673,717</u>	 <u>18,070,000</u>	 <u>18,879,000</u>
 Transfers out	 <u>5,475,000</u>	 <u>3,475,000</u>	 <u>2,875,000</u>
 Total Expenditures and Transfers Out	 <u>\$ 20,148,717</u>	 <u>\$ 21,545,000</u>	 <u>\$ 21,754,000</u>

RESTRICTED PURPOSES FUND

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

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

RESTRICTED PURPOSE FUND REVENUE
Year Ended June 30, 2025

	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
REVENUES			
STATE GOVERNMENT			
Adult Education - State Basic	\$ 889,351	\$ 937,945	\$ 987,321
Adult Education - Performance	364,920	286,670	311,602
On-behalf payment - SURS	28,131,417	30,000,000	30,000,000
Illinois Student Assistance Commission	4,598,729	-	-
Other sources	3,464,083	1,017,743	8,880,926
Total State Government	<u>37,448,500</u>	<u>32,242,358</u>	<u>40,179,849</u>
FEDERAL GOVERNMENT			
Dept. of Education	21,224,297	28,072,075	28,259,047
Dept. of Health and Human Services	839,017	490,338	-
Dept. of Labor	1,974,612	2,337,628	1,929,620
Small Business Administration	-	-	255,349
National Science Foundation	110,518	-	-
Other	97,215	-	1,320,378
Total Federal Government	<u>24,245,659</u>	<u>30,900,041</u>	<u>31,764,394</u>
MISCELLANEOUS	<u>329,379</u>	<u>199,612</u>	<u>205,747</u>
Total Revenues	<u>62,023,538</u>	<u>63,342,011</u>	<u>72,149,990</u>
Transfers in	<u>495,024</u>	<u>534,440</u>	<u>586,471</u>
Total Revenues and Transfers In	<u>\$ 62,518,562</u>	<u>\$ 63,876,451</u>	<u>\$ 72,736,461</u>

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

RESTRICTED PURPOSE FUND EXPENDITURES
Year Ended June 30, 2025

	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
EXPENDITURES			
By Program:			
Instruction			
Salaries	\$ 2,141,823	\$ 2,466,766	3,130,381
Employee benefits	422,310	580,472	852,634
Contractual services	51,689	2,200	387,260
Material and supplies	772,602	426,833	420,790
Conferences and meetings	38,348	83,216	54,534
Fixed charges	11,128	48,197	8,000
Capital outlay	201,523	-	171,002
Other	562,815	404,907	1,986,385
Total Instruction	<u>4,202,238</u>	<u>4,012,591</u>	<u>7,010,986</u>
Academic Support			
Salaries	190,634	169,350	-
Employee benefits	94,231	114,253	-
Contractual services	270,150	11,000	-
Material and supplies	30,365	19,370	-
Conferences and meetings	7,567	7,740	-
Capital outlay	780,165	-	-
Other	4,034,212	168,625	-
Total Student Services	<u>5,407,324</u>	<u>490,338</u>	<u>-</u>
Student Services			
Salaries	548,952	564,405	677,920
Employee benefits	173,922	180,672	194,074
Contractual services	48,321	62,000	79,093
Material and supplies	48,817	24,679	26,165
Conferences and meetings	76,327	58,660	154,572
Other	18,393,393	25,312,361	26,639,802
Total Student Services	<u>19,289,732</u>	<u>26,202,777</u>	<u>27,771,626</u>
Public Service			
Salaries	1,046,457	838,901	1,677,253
Employee benefits	321,592	350,132	575,021
Contractual services	1,789,480	37,240	2,227,677
Material and supplies	507,427	361,046	144,247
Conferences and meetings	11,436	19,850	55,450
Capital outlay	-	-	1,500
Other	689,875	829,524	1,230,473
Total Public Service	<u>4,366,267</u>	<u>2,436,693</u>	<u>5,911,621</u>

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

RESTRICTED PURPOSE FUND EXPENDITURES
Year Ended June 30, 2025

	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
Operation and Maintenance Plant			
Salaries	209	-	130,246
Employee benefits	31	-	1,889
Contractual services	34,268	-	-
Material and supplies	-	-	275
Conferences and meetings	5,114	-	-
Other	3,962	-	-
Total Operations and Maintenance Plant	<u>43,584</u>	<u>-</u>	<u>132,410</u>
Independent Operations			
Salaries	-	-	-
Employee benefits	-	-	-
Contractual Services	115,701	-	-
Material and supplies	324	-	-
Conferences and meetings	4,887	-	-
Total Independent Operations	<u>120,912</u>	<u>-</u>	<u>-</u>
Institutional Support			
Salaries	445,646	461,500	507,079
Employee benefits	156,336	164,351	189,276
Contractual services	54,226	70,003	92,103
Material and supplies	23,526	29,671	30,561
Conferences and meetings	6,693	6,844	7,049
Utilities	-	1,683	1,750
Capital outlay	5,000	-	1,082,000
Other	28,423,148	30,000,000	30,000,000
Total Institutional Support	<u>29,114,575</u>	<u>30,734,052</u>	<u>31,909,818</u>
Total Expenditures	<u>62,544,632</u>	<u>63,876,451</u>	<u>72,736,461</u>
Transfers out	-	-	-
Total Expenditures and Transfers Out	<u>\$ 62,544,632</u>	<u>\$ 63,876,451</u>	<u>\$ 72,736,461</u>

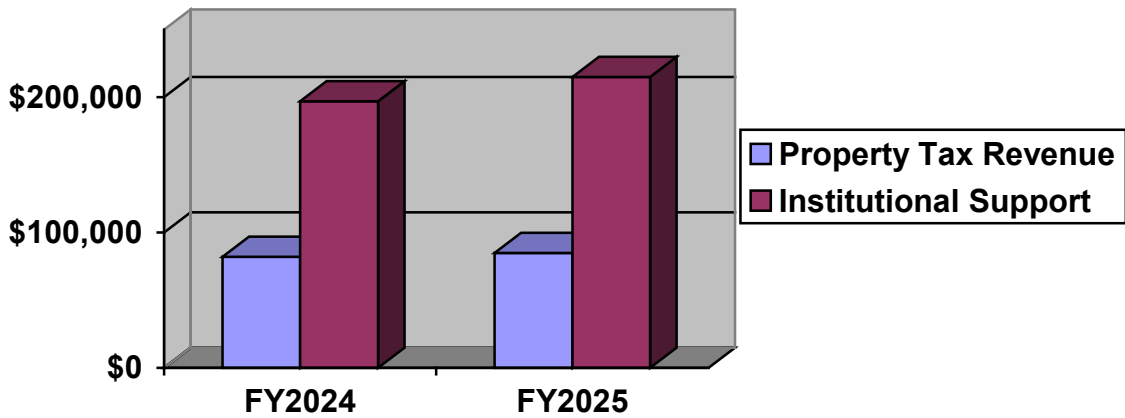
AUDIT FUND

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, 2025

	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
REVENUES			
Local Government			
Property taxes	\$ 95,637	\$ 82,000	\$ 85,000
EXPENDITURES			
Institutional Support			
Contractual services	\$ 78,235	\$ 82,000	\$ 86,000
Other	<u>-</u>	<u>115,000</u>	<u>129,000</u>
Total Institutional Support	<u>\$ 78,235</u>	<u>\$ 197,000</u>	<u>\$ 215,000</u>

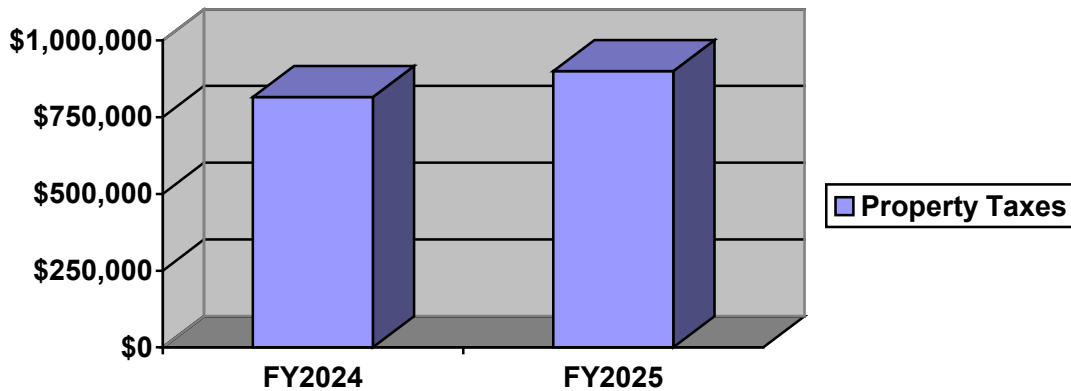
LIABILITY, PROTECTION AND SETTLEMENT FUND

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

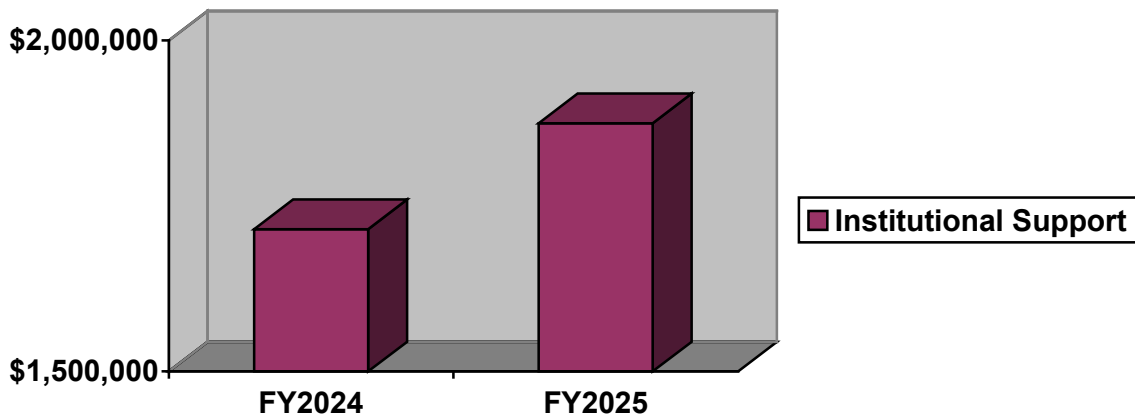
Change in Fund Balance

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

Liability, Protection & Settlement Revenue



Liability, Protection & Settlement Expenditures



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

LIABILITY, PROTECTION & SETTLEMENT FUND REVENUE AND EXPENDITURES
Year Ended June 30, 2025

	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
REVENUES			
Local Government			
Property taxes	\$ 740,924	\$ 815,000	\$ 900,000
Total Revenues	<u>\$ 740,924</u>	<u>\$ 815,000</u>	<u>\$ 900,000</u>
 EXPENDITURES			
Institutional Support			
Employee benefits	42,846	-	50,000
Contractual services	14,001	25,000	25,000
Fixed charges	677,886	740,000	925,000
Other	<u>-</u>	<u>950,000</u>	<u>875,000</u>
Total Institutional Support	<u>734,733</u>	<u>1,715,000</u>	<u>1,875,000</u>
Total Expenditures	<u>\$ 734,733</u>	<u>\$ 1,715,000</u>	<u>\$ 1,875,000</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, 2025

	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
REVENUES			
Local Government			
Property taxes	\$ 7,616,563	\$ 7,688,250	\$ 8,055,000
Total Revenues	<u>7,616,563</u>	<u>7,688,250</u>	<u>8,055,000</u>
Transfers in	<u>4,889,443</u>	<u>4,969,543</u>	<u>4,193,293</u>
Total Revenues and Other Sources	<u>\$ 12,506,006</u>	<u>\$ 12,657,793</u>	<u>\$ 12,248,293</u>
EXPENDITURES			
Operation and Maintenance Plant			
Fixed charges	\$ 12,226,539	\$ 12,438,293	\$ 11,722,918
Other	<u>2,375</u>	<u>3,000</u>	<u>3,000</u>
Total Operation and Maintenance Plant	<u>12,228,914</u>	<u>12,441,293</u>	<u>11,725,918</u>
Total Expenditures	<u>\$ 12,228,914</u>	<u>\$ 12,441,293</u>	<u>\$ 11,725,918</u>

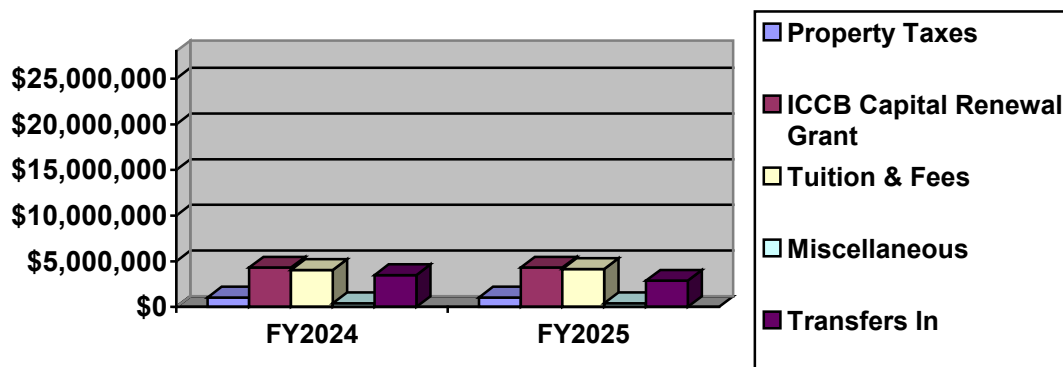
OPERATIONS AND MAINTENANCE FUND (RESTRICTED)

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.

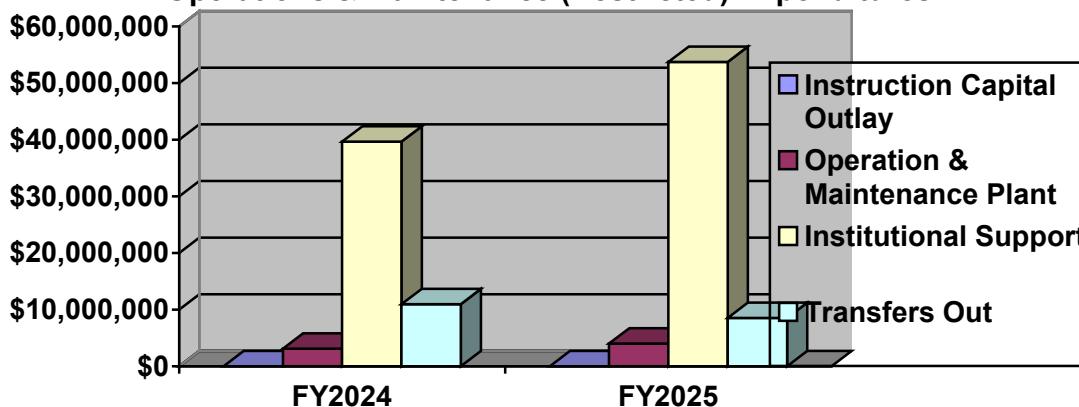
Change in Fund Balance

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, 2025

	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
REVENUES			
Local Government			
Property taxes	\$ 1,066,972	\$ 1,040,000	\$ 1,040,000
STUDENT TUITION AND FEES			
Fees	3,979,847	4,053,000	4,145,000
STATE GOVERNMENT			
ICCB Capital Renewal grant	-	4,312,500	4,312,500
FEDERAL GOVERNMENT, OTHER	562,966	-	-
INTEREST	61,110	-	-
MISCELLANEOUS	489,317	400,000	400,000
Total Revenues	<u>6,160,212</u>	<u>9,805,500</u>	<u>9,897,500</u>
Transfers in	<u>18,975,000</u>	<u>3,475,000</u>	<u>2,875,000</u>
Total Revenues and Other Sources	<u>\$ 25,135,212</u>	<u>\$ 13,280,500</u>	<u>\$ 12,772,500</u>

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

OPERATIONS & MAINTENANCE (RESTRICTED) FUND EXPENDITURES
Year Ended June 30, 2025

	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
EXPENDITURES			
By Program:			
Operation and Maintenance Plant			
Contractual services	85,941	300,000	150,000
Capital outlay	<u>1,525,590</u>	<u>2,848,000</u>	<u>3,888,000</u>
Total Operation and Maintenance Plant	<u>1,611,531</u>	<u>3,148,000</u>	<u>4,038,000</u>
Institutional Support			
Contractual services	23,175.00	150,000	150,000
Material and supplies	5,028	22,957	336,207
Capital outlay	<u>2,618,827</u>	<u>39,490,000</u>	<u>53,700,000</u>
Total Institutional Support	<u>2,647,030</u>	<u>39,662,957</u>	<u>54,186,207</u>
Total Expenditures	<u>4,258,561</u>	<u>42,810,957</u>	<u>58,224,207</u>
Transfers out	<u>6,842,257</u>	<u>10,969,543</u>	<u>8,548,293</u>
Total Expenditures and Transfers Out	<u>\$ 11,100,818</u>	<u>\$ 53,780,500</u>	<u>\$ 66,772,500</u>

AUXILIARY ENTERPRISE FUND

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

	Food			Facilities			
	Service	Bookstore	Automotive	Rental			
Revenue:							
Sales	\$ 1,106,105	\$ 4,508,691	\$ 377,000	\$ 285,153			
Total	<u>\$ 1,106,105</u>	<u>\$ 4,508,691</u>	<u>\$ 377,000</u>	<u>\$ 285,153</u>			
Expenditures	\$ 1,106,105	\$ 4,308,691	\$ 377,000	\$ 285,153			
Transfer out	-	200,000	-	-			
Total	<u>\$ 1,106,105</u>	<u>\$ 4,508,691</u>	<u>\$ 377,000</u>	<u>\$ 285,153</u>			

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

AUXILIARY FUND REVENUE
Year Ended June 30, 2025

	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
REVENUES			
STUDENT TUITION AND FEES			
Fees	\$ 6,062,224	\$ 7,157,571	\$ 7,109,306
SALES AND SERVICE FEES			
Food Service	923,994	944,251	1,106,105
Culinary Restaurants	212,330	170,050	200,000
Bookstore	4,085,687	3,850,755	4,508,691
Childcare	-	-	-
Automotive	223,811	377,000	377,000
Greenhouse	87,450	123,000	123,000
Other	11,111	18,000	16,100
Total Sales and Service Fees	<u>5,544,383</u>	<u>5,483,056</u>	<u>6,330,896</u>
FACILITIES REVENUE	<u>290,668</u>	<u>295,395</u>	<u>285,153</u>
FEDERAL GOVERNMENT, OTHER	<u>403,179</u>	<u>-</u>	<u>-</u>
MISCELLANEOUS	<u>130,586</u>	<u>124,700</u>	<u>123,434</u>
Total Revenues	<u>12,431,040</u>	<u>13,060,722</u>	<u>13,848,789</u>
Transfers in	<u>2,634,779</u>	<u>6,853,240</u>	<u>5,332,265</u>
Total Revenues and Transfers In	<u>\$ 15,065,819</u>	<u>\$ 19,913,962</u>	<u>\$ 19,181,054</u>

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

AUXILIARY FUND EXPENDITURES
Year Ended June 30, 2025

	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
EXPENDITURES			
By Program:			
Instruction			
Salaries	\$ 830,944	\$ 990,377	\$ 989,702
Employee benefits	190,779	242,375	271,747
Contractual services	460,831	584,728	593,155
Material and supplies	1,384,747	1,478,479	1,515,027
Conferences and meetings	35,650	42,250	43,526
Capital outlay	113,886	-	-
Other	39,474	30,891	49,220
Total Instruction	<u>3,056,310</u>	<u>3,369,100</u>	<u>3,462,377</u>
Academic Support			
Salaries	147,318	320,350	296,208
Employee benefits	13,576	110,916	137,187
Contractual services	505,071	543,672	559,982
Material and supplies	25,116	66,700	66,887
Conferences and meetings	7,634	27,800	25,234
Total Academic Support	<u>698,716</u>	<u>1,069,438</u>	<u>1,085,498</u>
Student Services			
Salaries	600	-	-
Employee benefits	12	-	-
Contractual services	31,692	32,025	42,025
Material and supplies	8,152	17,975	11,395
Conferences and meetings	15,509	6,275	11,769
Capital Outlay	2,000	-	-
Other	15,521	21,200	21,745
Total Student Services	<u>73,487</u>	<u>77,475</u>	<u>86,934</u>

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

AUXILIARY FUND EXPENDITURES
Year Ended June 30, 2025

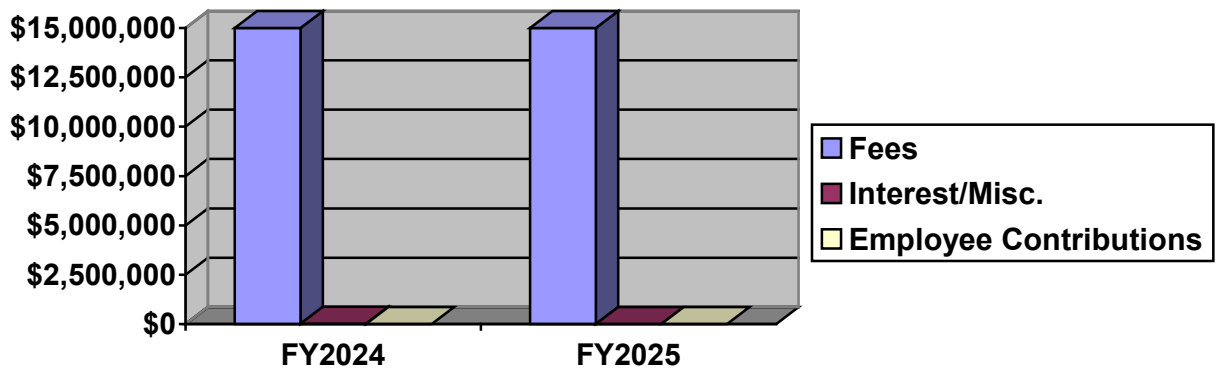
	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
Public Service			
Salaries	44,494	-	-
Employee benefits	10,360	-	-
Contractual services	27,600	29,857	-
Material and supplies	-	163,197	-
	<u>82,454</u>	<u>193,054</u>	<u>-</u>
Total Public Service			
	<u>82,454</u>	<u>193,054</u>	<u>-</u>
Independent Operation			
Salaries	1,701,986	1,914,164	2,000,098
Employee benefits	400,246	429,526	435,481
Contractual services	199,686	236,079	304,256
Material and supplies	4,104,468	4,044,009	4,787,207
Conferences and meetings	246,797	212,018	247,246
Fixed charges	51,561	55,115	56,768
Utilities	10	561	583
Other	129,812	163,424	164,606
	<u>6,835,865</u>	<u>7,054,896</u>	<u>7,996,245</u>
Total Independent Operation			
	<u>6,835,865</u>	<u>7,054,896</u>	<u>7,996,245</u>
Institutional Support			
Salaries	90,617	1,028,698	987,419
Employee benefits	12,507	330,485	352,581
Contractual services	1,868,475	4,292,960	2,053,000
Material and supplies	1,496,937	1,201,313	1,551,261
Utilities	64,292	74,524	54,724
Capital outlay	810,000	596,203	1,091,015
Other	(3,487)	10,000	10,000
Provision for Contingency	-	415,816	250,000
	<u>4,339,341</u>	<u>7,949,999</u>	<u>6,350,000</u>
Total Institutional Support			
	<u>4,339,341</u>	<u>7,949,999</u>	<u>6,350,000</u>
Total Expenditures	<u>15,086,174</u>	<u>19,713,962</u>	<u>18,981,054</u>
Transfers out	<u>377,616</u>	<u>200,000</u>	<u>200,000</u>
Total Expenditures and Transfers Out	<u>\$ 15,463,790</u>	<u>\$ 19,913,962</u>	<u>\$ 19,181,054</u>

SELF-INSURANCE FUND

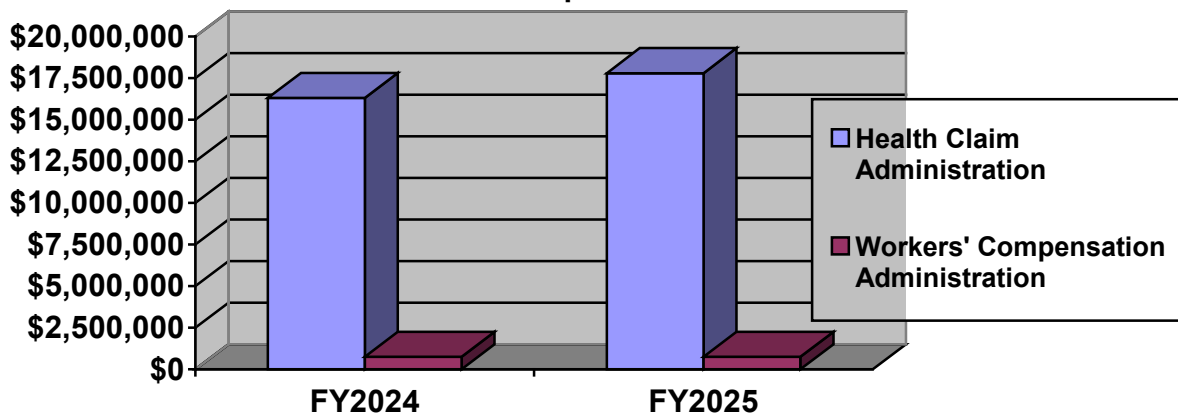
The college is self-insured for medical, vision, dental insurance, and workers' compensation claims for its employees. Funding is provided by a charge to individual department budgets, an employee contribution thru payroll, and interest earned on reserves. These charges represent the source of revenue 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, 2025

	FY 2023 <u>Actual</u>	FY 2024 <u>Budget</u>	FY 2025 <u>Budget</u>
REVENUES			
INTEREST	\$ 81	\$ 10,000	\$ 1,000
MISCELLANEOUS			
Other revenue	<u>14,485,891</u>	<u>17,050,000</u>	<u>18,550,000</u>
Total Revenues	<u>\$ 14,485,972</u>	<u>\$ 17,060,000</u>	<u>\$ 18,551,000</u>
 EXPENDITURES			
By Program:			
Health Claims Administration			
Employee benefits	\$ 13,749,724	\$ 16,208,000	\$ 17,699,000
Contractual services	67,847	100,000	100,000
Material and supplies	<u>-</u>	<u>2,000</u>	<u>2,000</u>
Total Health Claims Administration	<u>13,817,571</u>	<u>16,310,000</u>	<u>17,801,000</u>
Workers Compensation Administration			
Employee benefits	<u>232,314</u>	<u>750,000</u>	<u>750,000</u>
Total Expenditures	<u>\$ 14,049,885</u>	<u>\$ 17,060,000</u>	<u>\$ 18,551,000</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, 2025

	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
REVENUES			
Interest	<u>\$ 165,144</u>	<u>\$ 150,000</u>	<u>\$ 200,000</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.

Diverse Funding

In FY24 JJC was awarded over \$9.7 million in competitive grants. Nearly \$2 million in appropriated grant awards included over \$600,000 for an Illinois Early Childhood Access Consortium for Equity (ECACE) grant, over \$285,000 for Mental Health Early Action on Campus grant, \$150,000 for the 12x12x12 program, and over \$650,000 for Pipeline for the Advancement of the Healthcare Workforce Program (PATH) grant. 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 Department of Commerce and Economic Opportunity; Illinois Secretary of State; and the Illinois State Board of Education. Grant funding also comprises awards from corporate foundations.

In FY24, 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 \$800,000 from the Carl D. Perkins grant which is allocated through ICCB. The FY25 allocation for Perkins is over \$880,000. 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. FY25 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

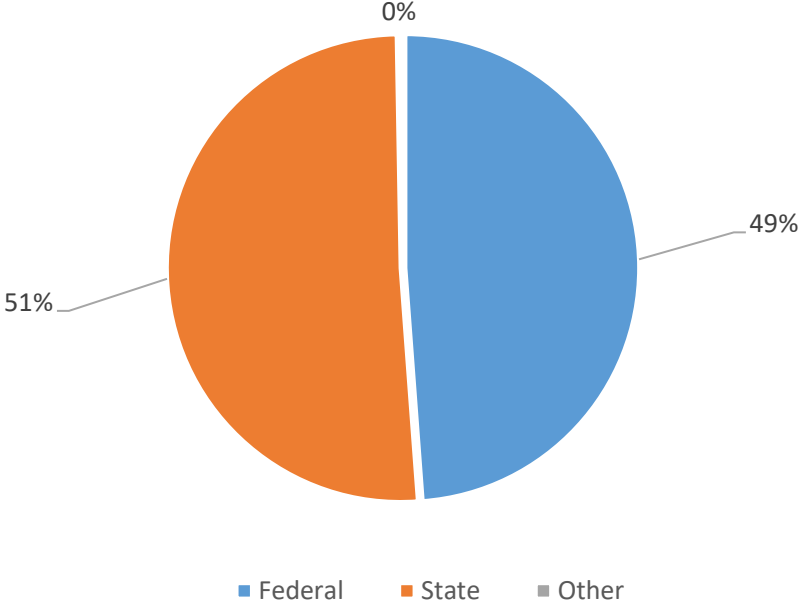
The post award phase of grants includes implementing the grant, reporting progress, and completing the closeout requirements. Increased competition for a declining pool of federal dollars, heightened scrutiny of grant accounting processes, as well as performance outcomes

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 FY25 Funding

In FY25, JJC expects to receive total restricted grants of \$72,736,461. That amount is broken down as follows: \$31,764,394 in federal government grants including financial aid, \$40,179,849 in state grants including Joliet Junior College's on behalf payment from SURS, the State University Retirement System, and \$100,000 in grants from other sources. Both state and federal grants are receiving level funding, or only slight increases for FY25.

Restricted Grant Funding



JOLIET JUNIOR COLLEGE
FY25
GRANT PROJECTION - Government, Foundation, Corporate
JULY 1, 2024 - JUNE 30, 2025

Granting Agency - Government	Title	JJC Department	Grant Manager	Funding Entity	Amount	Start Date	End Date	Description
COMPETITIVE GRANTS								
U.S. Department of Education	TRiO Student Support Services: Year 5 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 4 of 5	Educational Talent Search	Director, TRiO Programs	Federal	\$277,375	9/1/2021	8/31/2026	Provides academic, career, and financial counseling to high school students to continue on to and complete their postsecondary education - Total award \$1,386,875
COMPETITIVE GRANTS, GOVERNMENT					\$727,777			
Illinois AGENCY ALLOCATED GRANTS								
Illinois Community College Board	Adult Education	Adult Education	Director, Adult Education	Federal/State	\$2,170,476	7/1/2024	6/30/2024	Supports Adult Education instructional and support programs: Federal Basic 945,861 State Basic 937,945 State Performance 286,670
Illinois Community College Board	Integrated English Literacy & Civics Education	Adult Education	Director, Adult Education	State	\$39,490	7/1/2024	6/30/2024	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	\$883,947	7/1/2024	6/30/2024	Supports career and technical education
Illinois Community College Board	Pipeline for the Advancement of the Healthcare Workforce Program (PATH)	Nursing	Dean of Nursing	State	\$400,000	7/1/2024	6/30/2024	Healthcare pathways to obtain credentials and degrees to enter and/or advance their careers in the healthcare industry.
Illinois Community College Board	Early School Leavers	Adult Education	Director, Adult Education	State	\$40,000	7/1/2024	12/31/2024	Provides GED preparation and job training for clients who leave high school before graduation
ICCB-Illinois Dept Human Services	Early Childhood Access Consortium for Equity (ECACE)	Early Childhood	Social & Behavioral Sciences	Federal	60,000	7/1/2022	6/30/2024	Upskill early childhood workforce through scholarships
Illinois Community College Board	Non-credit Workforce Training	Corporate and Community Services	Manager, Corporate and Community Services	State	100,000	7/1/2024	6/30/2025	Promoting non credit pathways to employment.
Illinois Community College Board	Trade School Grant	Career/Technical Education	Dean, Career/Technical Education	State	372,258	6/1/2024	6/30/2025	Supporting pathways for students to enter the trades.
Illinois Community College Board	Clean Energy Workforce Network (CEJA)	Workforce Education	Director, Workforce Education	State	3,086,111	6/1/2024	6/30/2025	Training for employment in clean energy industries.
Illinois Community College Board	Clean Energy Contractor Incubator Program	Entrepreneur Business Center	Manager, EBC	State	1,197,793	7/1/2024	6/30/2025	Contractor training for clean energy industries.
Illinois Secretary of State	Adult Literacy Grant	Workforce Education	Director, Adult Education	State	\$45,731	7/1/2022	6/30/2024	Provides literacy services for adult learners
Illinois Secretary of State	Penny Severns Family Literacy Grant	Workforce Education	Director, Adult Education	State	\$32,451	7/1/2022	6/30/2024	Family literacy services
Grundy,Livingston, Kankakee Workforce Board	WIOA Youth Programs	Workforce	Director, Workforce	Federal	\$190,397	7/1/2022	6/30/2024	Provides training and support services to eligible youth
Grundy,Livingston, Kankakee Workforce Board	Adult and Dislocated Workers Work Readiness Programs (Career Certified)	Workforce	Director, Workforce	Federal	\$280,063	7/1/2024	6/30/2024	Provides job readiness training
Will County Workforce Investment Board	Adult and Dislocated Workers Programs	Workforce	Director, Workforce	Federal	\$399,336	7/1/2024	6/30/2024	Provides training and support services to qualified candidates

JOLIET JUNIOR COLLEGE
FY25
GRANT PROJECTION - Government, Foundation, Corporate
JULY 1, 2024 - JUNE 30, 2025

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	7/1/2024	6/30/2024	Provides assistance to targeted youth in employment & academic success & occupational skill training program for low-income youth
ILLINOIS AGENCY ALLOCATED GRANTS					\$10,765,885			
FY25 Estimated Total All Grants: as of June 10, 2025					\$11,493,662			

**CAPITAL/FACILITIES
MASTER PLAN**

EXECUTIVE SUMMARY

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

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

This fiscal year the college will embark on approximately \$3.1 million of restricted Operations and Maintenance (O & M) Fund projects, and \$1 million of Protection, Health and Safety (PHS) projects. These projects are identified in 12 categories. There has been 41K set aside for "Annual Improvement Projects". The projects are still being evaluated.

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

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

CIP PROCESS

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

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

1. Capital Improvement (Master Plan)

Master Plan development

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

2. Capital Renewal and Deferred Maintenance (Infrastructure) Plan

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

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

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

3. Annual Capital Improvement (Immediate Needs)

For the college's purposes, annual projects include:

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

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

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

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

Projects are evaluated using the following criteria:

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

- Aesthetics
- Impact on building systems
- Availability of space
- Impact on adjacent areas

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

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

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

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

FACILITY MASTER PLAN

Overview

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

Purpose

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

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

Process

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

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

The planning effort also involves a wide cross-section of other faculty, administration, staff, students, and community members who provide valuable input during the numerous space needs, interviews and focus group meetings. Interaction with the steering committee and President's Cabinet occurs during a series of on-campus meetings and presentations. Between these sessions, the master planning team documents generated and developed concepts and ideas for review at subsequent sessions.

2023-2028 Master Plan Update

A master plan update was completed in June of 2022. The 2023 master plan update document was completed in the context of the 2008, 2013, and 2018 college master plans, many components of which have now been implemented. This plan reconsiders 2008, 2013, and 2018 projects not yet implemented, and examines new projects that respond to the challenges facing the college over the next five years.

The master planning process was organized and overseen by the President's Cabinet. The master plan focus groups were comprised of representatives from faculty and administration. The focus groups provided input and the President's Cabinet provided feedback at key decision points.

The process included an analysis of current and future space needs, the synthesis and refinement of new solutions, and the finalization of the master plan document.

The process focused on the following programs and departments which had been prioritized in the 2018 update and to evaluate what needs had changed.

- Career and Technical Education
- Fine Arts
- Mid-sized Conference Space
- Corporate and Community Service
- Human Resources
- New Bridge, constructed between J and U-buildings

No funding has been allocated at this time to support these initiatives.

CAPITAL RENEWAL & DEFERRED MAINTENANCE PLAN

CAPITAL FUNDING SOURCE DESCRIPTION

RAMP

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

PHS Funds

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

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

Grants

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

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

O & M Restricted Funds

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

Bond Funding

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

Capital Assessment Fee

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

<u>Capital Improvement Program</u>					
Fiscal Year 2025					
	BONDS	PHS	RAMP	Restricted O&M	Total All Projects
Exterior Walls System 0371-301-580.000					\$235,000
Façade & Exterior Repairs				\$75,000	\$75,000
EIFS Repairs				\$25,000	\$25,000
Windows				\$25,000	\$25,000
Exterior Paint Program				\$100,000	\$100,000
Doors				\$10,000	\$10,000
Conveying Systems 0371-302-580.000					\$8,000
Equipment Replacement				\$8,000	\$8,000
Heating Systems 0371-303-580.000					\$260,000
Animal wing Weitendorf AHU replacement, add A/C move outside and replace controls				\$200,000	\$200,000
Replace Sub-A Heat Exchanger for Campus Center				\$40,000	\$40,000
Heating Equipment Replacement				\$20,000	\$20,000
Electrical Systems 0371-304-580.000					\$20,000
Equipment & Electrical replacement				\$20,000	\$20,000
Cooling Systems 0371-305-580.000					\$175,000
Replace Cooling Units in Black Box Theatre				\$50,000	\$50,000
Add B Building to Chilled Water & Heating Loops				\$100,000	\$100,000
Cooling System Repairs				\$25,000	\$25,000
Roofing System 0371-306-580.000					\$40,000
Repair Weitendorf Roofing Attachments				\$25,000	\$25,000
Roof Repairs				\$15,000	\$15,000
Interior Systems 0371-307-580.000					\$1,295,000
Replacement of Carpet/Tile				\$115,000	\$115,000
Painting Work				\$150,000	\$150,000
Signage				\$50,000	\$50,000
Ceiling Replacement				\$50,000	\$50,000
Renovations (Office moves, etc.)				\$35,000	\$35,000

	BONDS	PHS	RAMP	Restricted O&M	Total All Projects
ACT Replacement				\$20,000	\$20,000
Automotive Exhaust				\$375,000	\$375,000
Weitendorf Restroom Upgrade				\$150,000	\$150,000
Theatre ADA Seating Modifications				\$50,000	\$50,000
Concourse Furniture Replacement				\$300,000	\$300,000
Electrical Lighting 0371-308-580.000					\$70,000
Replace Interior Light Fixtures				\$50,000	\$50,000
Electrical Lighting				\$20,000	\$20,000
Safety System 0392-320-580.000					\$1,040,000
Cameras		\$125,000			\$125,000
Keyless Entry		\$125,000			\$125,000
ADA Staging Ramps		\$50,000			\$50,000
Continued AHU Replacement		\$740,000			\$740,000
Plumbing Systems 0371-310-580.000					\$210,000
Add Bottle Filling Stations on Main Campus				\$40,000	\$40,000
Plumbing Repairs				\$10,000	\$10,000
Replace DHW Tank and Underground Irrigation Piping				\$160,000	\$160,000
Site Work 0371-312-580.000					\$575,000
Parking Lot Improvements				\$350,000	\$350,000
Lake Shoreline Pathway/Patio Restoration				\$200,000	\$200,000
Site Work Improvements				\$25,000	\$25,000
Specialty Projects 0371-311-580.000					\$100,000
Asset Calc FCA Update				\$25,000	\$25,000
A/E Projects				\$75,000	\$75,000
	\$0	\$1,040,000	\$0	\$2,988,000	\$4,028,000

2025 CAPITAL IMPROVEMENT PLAN PROJECT DESCRIPTIONS

EXTERIOR WALL SYSTEMS 0371-301-580.000

Façade and Exterior 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. Estimated Cost: \$75,000

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: \$25,000

Exterior Building Paint Program: Buildings on Main Campus require painting and/or cleaning. This will be a multi-year phased program prioritizing the most visible buildings. Estimated Cost: \$100,000

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

Animal Wing Weitendorf AHU Replacement, Add A/C, Move Outside and Replace Controls: The current AHU is in constant need of repair and requires replacement due to safety issues. This unit will be relocated from the interior to the exterior of the animal wing. Estimated Cost: \$200,000

Replace Sub-A Heat Exchanger for Campus Center: The current heat exchanger is in disrepair and is a maintenance issue requiring constant maintenance. This project will replace the heat exchanger with new. Estimated Cost: \$40,000

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

ELECTRICAL SYSTEMS

0371-304-580.000

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

COOLING SYSTEMS0371-305-580.000

Replace Cooling Unit in Black Box Theatre: The current cooling unit in the Black Box Theatre is in disrepair and in need of constant maintenance. This project provides for a new heating and cooling unit. Estimated Cost: \$50,000

Add B Building to Chilled Water & Heating Loops: Currently B Building is a standalone system where any required maintenance could shut the heating and cooling systems down. This project ties in the heating and chilled water loops for redundancy. Estimated Cost: \$100,000

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 SYSTEMS0371-306-580.000

Repair Weitendorf Roofing Attachments: The current attachments at Weitendorf roof are leaking and require sealing. This project provides for investigation and proper sealing. Estimated Cost: \$25,000

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: \$115,000

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: \$150,000

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

Ceiling Replacement: As part of upgrading lighting to light emitting diode [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 asbestos-containing-material [ACM] ceiling for easier maintenance access. 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: \$35,000

Acoustical Ceiling Tile Replacement: Areas of acoustical ceiling tile [ACT] become damaged or worn during any given fiscal year. This project scope repairs or replaces ceiling grid and tiles to match existing JJC standards. Estimated Cost: \$20,000

Automotive Exhaust: Some parts of the exhaust duct work in the Auto Shop prevent multiple car stalls from becoming ADA compliant. This is because of where the exhaust duct work is located in these car stalls; in order to make the vehicle stalls ADA accessible, more exhaust duct work will need to be constructed. This project is inclusive of A/E fees and construction costs. Estimated Cost: \$375,000

Weitendorf Restroom Upgrade: Current restroom facilities at Weitendorf require upgrade due to disrepair and ADA compliance. This will include replacing water closets, toilet partitions, new painting and flooring maintenance. Estimated Cost: \$150,000

Theatre ADA Seating Modifications: Current seating in the theatre does not meet sufficient ADA accommodation requirements. This project provides for ADA seating and railings. Estimated Cost: \$50,000

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

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 light emitting diode [LED] light fixtures. The replacement of these light fixtures is an ongoing sustainability effort by the College. The College will seek energy efficient rebates when available. Estimated Cost: \$50,000

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: \$125,000

Keyless Entry: The keyless entry system is an ongoing program. This project will continue with interior doors at the Main and extended campuses as determined through priority planning with Campus Police. This project allows for further securing and monitoring of the College. Estimated Cost: \$125,000

ADA Staging Ramps: The current portable states around campus do not have means for ADA access. This project provides for the purchase of ADA extension ramps. Estimated Cost: \$50,000

Continued Air Handler Unit Replacement: This project is a continuation of air handler unit [AHU] replacements at Main Campus. Additional units will be identified through engineering services. The replacement of old AHUs includes the upgrade of pneumatic controls to direct digital controls. Estimated Cost: \$740,000

PLUMBING SYSTEMS 0371-310-580.000

Add Bottle Filling Stations on Main Campus: It has been requested to provide additional bottle filling stations around campus in areas where they do not currently exist. This project provides for purchase and installation of new stations. Estimated Cost: \$40,000

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

Replace DHW Tank and Underground Irrigation Piping: The domestic hot water heater at the greenhouse is leaking and in need of replacement. The underground irrigation piping is in disrepair from freezing and cracking, and requires excavation a modified system and new piping. Estimated Cost: \$160,000

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: \$350,000

Lake Shoreline Pathway/Patio Restoration: This is a multi-year phased project that incorporates an accessible ramp and shoreline improvements to the north side of the lake and near the current patio at lower level J Building. This also includes an ADA access pathway to a new dock with railing on the south side of the lake. Estimated Cost: \$200,000

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

SPECIALTY PROJECTS

0371-311-530.000

EMG (AssetCalc) 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: \$25,000

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

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

DEBT

DEBT SUMMARY

Total outstanding, long-term debt and interest payable as of June 30, 2024, is \$103,590,545. Debt service, or the amount budgeted for payment of principal and interest in FY25 is \$11,722,918. Of this amount, \$8,980,000 is for the payment of principal and \$2,742,918 is for the payment of interest. The following is a summary of the debt obligations.

- A general obligation bond refunding bond (alternate revenue source), Series 2018, issue dated June 28, 2018, for the refunding of a portion of the Series 2008 bonds to gain overall savings for the college, provides for the retirement of principal of \$1,730,000 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. \$ 17,450,000
- 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 \$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. \$ 38,635,000

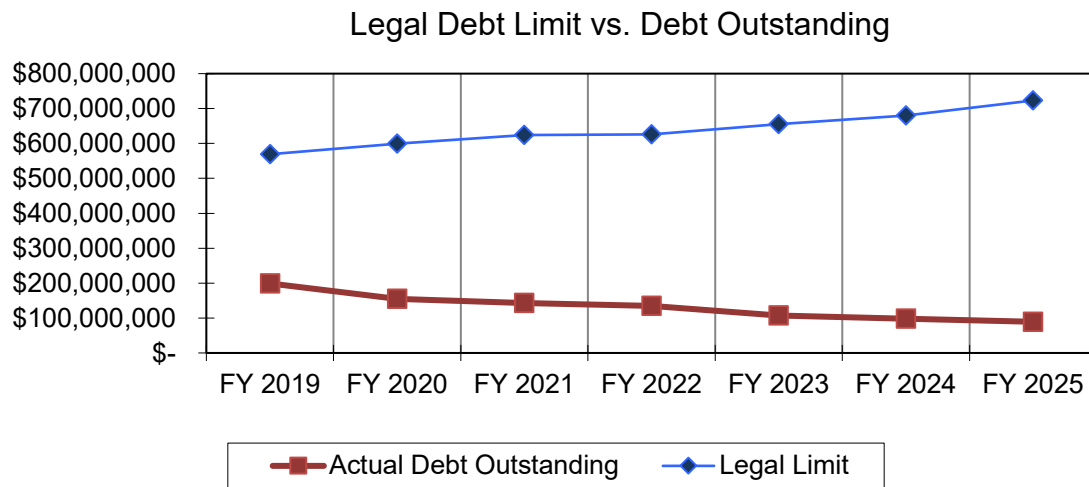
Total Long-Term Obligations	89,285,000
Less: Current Portion	<u>(8,980,000)</u>
Total	<u>\$ 80,305,000</u>

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

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	<u>\$ 89,285,000</u>	<u>\$ 14,305,545</u>	<u>\$ 103,590,545</u>

Debt Limits

The legal debt limit or the total amount of debt that can be issued by the college is 2.872 percent of assessed valuation. Assessed valuation in levy year 2023 is \$25,179,311,218. At 2.872%, the debt limit translates into \$723,149,818. The current debt outstanding that applies to this limit totals \$38,635,000. This amount subtracted from the debt limit is the college's debt margin of \$684,514,818. The graph below illustrates how historically the college's total debt has been well below the legal limit.



BOARD OF TRUSTEES

BOARD OF TRUSTEES BUDGET

Board of Trustees Travel Budget Detail

<p>ACCT - Association of Community College Trustees \$30,000 Leadership Congress - Seattle, WA - October 2024 OR Governance Leadership Institute - Oahu, HI - March 2025 \$3,750 per Trustee Only ACCT travel can be applied to this line item</p>
<p>ICCTA - Illinois Community College Trustee Association 8,000 ICCTA representative/alternate & trustee training Only ICCTA travel can be applied to this line item</p>
<p>New Trustee GLI (Governance Leadership Institute) 3,000 Jackson, MS - August 2024</p>
<p>NLS - National Legislative Summit 7,000 Washington, DC - February 2025 One Trustee and the Student Trustee</p>
<p>Student Trustee 2,000 Student Advisory Council meetings</p>
<p>Student Trustee 300 Community Engagement Events</p>
<p>Trustee Community Engagement Events <u>2,100</u> Community Engagement Events (Chamber Meetings/JJC Golf Outing, etc.) \$300 per Trustee: Broderick, Budzinski, Garcia-Guillen, Harris Lee, Mahalik and Morales</p>
<p>TOTAL <u>\$52,400</u></p>

FINANCIAL POLICIES

FINANCIAL POLICIES

Financial and Budgetary Guidelines

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

JJC BOARD APPROVED POLICIES

1.10.03 Officers of the Board-Treasurer and Designee Bonding

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

8.01.00 Budget

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

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

Budgeting

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

Preparation and Approval of College Budgets

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

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

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

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

Budget Guidelines Covering Revenue Estimation and Expenditure Criteria

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

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

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

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

Balanced Budget

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

Timetable of Budget Functions

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

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

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

8.01.01 Spending Plan

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

8.01.02 College Indebtedness

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

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

Uses

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

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

Decision Analysis

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

Debt Analysis

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

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

Financial Analysis

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

Governmental and Administrative Analysis

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

Economic Analysis

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

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

Communication and Disclosure

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

General Obligation Bonds

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

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

Limited Tax General Obligation Debt

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

Alternate Revenue Bonded Debt

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

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

Short Term Financing/Capital Lease Debt

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

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

Disclosure Requirements

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

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

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

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

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

8.01.03 Audit

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

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

8.01.04 Grants – Indirect Cost

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

8.01.05 Investment Policy – Investment of Funds

A. Scope

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

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

B. Objectives

1. Safety of Principal

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

2. *Liquidity*

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

3. *Return on Investments*

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

4. *Maintaining the Public Trust*

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

C. *Investment Instruments*

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

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

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

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

D. Safekeeping of Securities

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

E. Collateralization

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

Acceptable collateral will include the following:

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

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

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

F. Safekeeping of Collateral

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

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

G. Qualified Financial Institutions and Intermediaries

1. Depositories – Demand deposits

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

H. Management of Program

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

These documents include:

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

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

I. Performance

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

J. Ethics and Conflicts of Interest

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

K. Indemnification

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

L. Reporting

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

M. Amendment

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

8.01.06 Capital Funds Policy

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

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

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

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

Capital Improvement Program

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

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

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

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

Major components will include:

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

8.01.07 Fund Balance

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

Goal

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

Utilization

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

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

Replenishment of Reserve Deficits

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

Annual Review

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

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

8.01.08 Tax Levy

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

8.01.09 Capital Assets

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

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

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

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

8.02.00 Federal and State Funds

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

Lobbying

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

Matching/Leveraged Funds

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

Grant Management

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

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

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

8.02.03 Funds From Private Sources

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

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

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

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

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

8.03.00 Authorization of Expenditures

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

8.03.01 Pay Advancements

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

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

8.03.02 Payment of Expenditures

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

Revolving Fund

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

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

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

Bills to be Approved

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

8.04.00 Local Debt Recovery Program – Participation by the College

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

8.04.01 IDHR Rules

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

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

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

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

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

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

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

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

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

Subcontracts

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

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

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

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

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

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

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

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

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

8.05.00 Cash Receipts

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

1. Institutional Regulations

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

12.02.00 Insurance

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

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

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

13.01.00 Purchasing

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

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

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

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

B. Purchases Subject to Competitive Bidding

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

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

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

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

C. Emergency Purchases or Repairs

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

D. Construction Contracts

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

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

E. Professional Services Firms

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

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

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

13.01.01 Responsibility of Bidders

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

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

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

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

13.01.02 Consultant Services

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

Professional service agreements for consulting services will be utilized.

13.02.00 Contract Authorization

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

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

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

13.03.00 Inventories

A. Warehouse Supplies

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

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

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

13.04.00 Sale/Disposal of College Property

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

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

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

Methods of disposal:

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

13.06.00 Purchases from Federal Grant Funds

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

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

13.07.00 Disadvantaged Business Enterprises

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

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

In furtherance of the above:

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

ICCB REGULATIONS

Annual Budget

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

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

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

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

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

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

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

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

Certificate of Tax Levy

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

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

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

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

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

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

External Audit

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

Annual Financial Report

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

Community College Treasurer's Bond

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

Requirements for Financial Transactions

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

Payment of Orders and Bills

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

Bidding Policy

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

THE PUBLIC ACT REGULATIONS

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

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

805/3-20.2. Additional or Supplemental Budget

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

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

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

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

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

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

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

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

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

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

805/2-27.1. Contracts

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

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

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

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

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

Measurement Focus, Basis of Accounting, and Basis of Presentation

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

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

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

Cash and Cash Equivalents

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

Investments

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

Receivables

All receivables are expected to be received within one year.

Inventories

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

Prepaid Items

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

Noncurrent Restricted Cash and Cash Equivalents and Restricted Investments

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

Capital Assets

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

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

Compensated Absences

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

Pensions

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

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

Unearned Revenue

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

Property Taxes

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

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

Long-Term Obligations

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

Net Position

Net positions are classified as follows:

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

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

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

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

Enterprise Activity Accounting and Financial Reporting

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

Classification of Revenues and Expenses

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

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

Basis of Budgeting

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

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

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

Fund Groups

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

The college adopts legal budgets for all governmental fund types.

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

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

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

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

Expenditure Controls

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

Budget Managers

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

Requisitions

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

Purchase Orders

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

Encumbrances

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

Budget Adjustments

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

Management Information Reports

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

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

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

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

TUITION AND FEE HISTORY

Fiscal Year	Tuition Per Cr. Hr.	Student Fee	Technology Fee	Capital Assessment		Total	%	ICCB Average Tuition and Fees	
				Fee	Fee			Tuition and Fees	%
2024-25	\$ 116.00	\$ 4.00	\$ 10.00	\$ 21.00	\$ 151.00	0.00%	N/A		
2023-24	\$ 116.00	\$ 4.00	\$ 10.00	\$ 21.00	\$ 151.00	0.00%	156.98	2.29%	
2022-23	\$ 116.00	\$ 4.00	\$ 10.00	\$ 21.00	\$ 151.00	2.03%	153.46	1.72%	
2021-22	113.00	4.00	10.00	21.00	148.00	0.00%	150.87	1.02%	
2020-21	113.00	4.00	10.00	21.00	148.00	0.00%	149.34	1.58%	
2019-20	113.00	4.00	10.00	21.00	148.00	1.37%	147.01	1.84%	
2018-19	113.00	4.00	8.00	21.00	146.00	1.39%	144.36	2.56%	
2017-18	113.00	4.00	6.00	21.00	144.00	15.20%	140.76	5.50%	
2016-17	94.00	4.00	6.00	21.00	125.00	8.70%	133.42	6.32%	
2015-16	84.00	4.00	6.00	21.00	115.00	0.00%	125.49	5.66%	
2014-15	84.00	4.00	6.00	21.00	115.00	3.60%	118.77	5.43%	
2013-14	80.00	4.00	6.00	21.00	111.00	3.74%	112.65	4.41%	
2012-13	80.00	4.00	6.00	17.00	107.00	3.88%	107.89	3.85%	
2011-12	76.00	4.00	6.00	17.00	103.00	0.00%	103.89	5.73%	
2010-11	76.00	4.00	6.00	17.00	103.00	10.75%	98.26	10.57%	
2009-10	67.00	4.00	6.00	16.00	93.00	5.68%	88.87	5.75%	
2008-09	64.00	4.00	6.00	14.00	88.00	15.79%	84.04	6.89%	
2007-08	62.00	3.00	6.00	5.00	76.00	4.11%	78.62	6.19%	
2006-07	60.00	3.00	5.00	5.00	73.00	2.82%	74.04	5.89%	
2005-06	58.00	3.00	5.00	5.00	71.00	4.41%	69.92	10.86%	
2004-05	56.00	3.00	5.00	4.00	68.00	12.40%	63.07	6.09%	
2003-04	51.00	3.00	4.50	2.00	60.50	8.04%	59.45	8.80%	
2002-03	49.00	3.00	4.00		56.00	0.00%	54.64	6.47%	
2001-02	49.00	3.00	4.00		56.00	5.66%	51.32	3.61%	
2000-01	46.00	3.00	4.00		53.00	3.92%	49.53	4.69%	
1999-00	44.00	3.00	4.00		51.00	4.08%	47.31	4.00%	
1998-99	42.00	3.00	4.00		49.00	6.52%	45.49	3.74%	
1997-98	41.00	3.00	2.00		46.00	4.55%	43.85	4.31%	
1996-97	39.00	3.00	2.00		44.00	4.76%	42.04	4.29%	
1995-96	39.00	3.00	-		42.00	7.69%	40.31	3.17%	
1994-95	36.00	3.00	-		39.00	8.33%	39.07	4.21%	
1993-94	33.00	3.00	-		36.00	5.88%	37.49		
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	Mazon
Braidwood	Millington
Bolingbrook	Minooka
Carbon Hill	Mokena
Channahon	Morris
Coal City	New Lenox
Crest Hill	Newark
Custer Park	Odell
Diamond	Orland Park
Dwight	Peotone
East Brooklyn	Plainfield
Eileen	Plattville
Elwood	Ransom
Essex	Ritchie
Frankfort	Rockdale
Gardner	Romeoville
Godley	Tinley Park
Joliet	Shorewood
Kinsman	So. Wilmington
Lemont	Symerton
Lisbon	Verona
Lockport	Wilton Center
Manhattan	Wilmington
Marley	

STUDENT ENROLLMENT AND DEMOGRAPHIC STATISTICS

Fall	Fall Enrollment				Gender		Attendance		Enrollment Status			
	Head Count	% Change	FTE	% Change	Male	Female	Full Time	Part Time	Continuing Student	New	Transfer	Re-Admit
2023	9,863	(3.42%)	6,129	2.00%	45%	55%	38%	62%	71%	11%	2%	13%
2022	10,212	(11.59%)	6,009	(6.11%)	44%	56%	35%	65%	64%	10%	2%	14%
2021	11,551	12.51%	6,400	1.46%	43%	57%	32%	68%	58%	26%	2%	14%
2020	10,267	(28.29%)	6,308	(21.37%)	41%	59%	38%	62%	64%	18%	2%	16%
2019	14,318	(2.77%)	8,022	(1.57%)	44%	56%	33%	67%	53%	30%	3%	14%
2018	14,726	(1.23%)	8,150	(3.88%)	45%	55%	32%	68%	52%	32%	2%	14%
2017	14,910	(3.07%)	8,479	(2.11%)	47%	53%	33%	67%	53%	30%	2%	15%
2016	15,383	2.94%	8,662	(0.43%)	46%	54%	33%	67%	51%	31%	2%	16%
2015	14,944	(5.27%)	8,699	(3.56%)	45%	55%	36%	64%	54%	27%	2%	17%
2014	15,776	(6.48%)	9,020	(6.40%)	46%	54%	35%	65%	52%	30%	2%	16%
Ten Year Average		(3.96%)		(4.73%)								
Five Year Average		(4.57%)		(5.62%)								

ILLINOIS COMMUNITY COLLEGE BOARD FUNDING

	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Education Fund										
Credit Hour	9,000,000	9,010,226	9,004,185	8,287,220	7,917,040	7,001,500	6,883,900	7,868,480	2,139,220	7,448,835
Square Footage	-	-	-	-	-	-	-	-	-	-
Hold Harmless	-	-	-	-	-	-	-	-	-	-
Career and Technical Education	700,000	779,548	728,134	711,800	658,950	628,980	574,857	651,073	-	645,414
Performance Based	-	-	3,860	15,000	1,835	7,650	6,025	-	-	-
Total	<u>9,700,000</u>	<u>9,789,774</u>	<u>9,736,179</u>	<u>9,014,020</u>	<u>8,577,825</u>	<u>7,638,130</u>	<u>7,464,782</u>	<u>8,519,553</u>	<u>2,139,220</u>	<u>8,094,249</u>
	<u>-0.92%</u>	<u>0.55%</u>	<u>8.01%</u>	<u>5.09%</u>	<u>12.30%</u>	<u>2.32%</u>	<u>-12.38%</u>	<u>298.26%</u>	<u>-73.57%</u>	<u>3.53%</u>

COMPARISON OF TAX AND STATE REVENUE BY COLLEGES

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	2021 Tax Rate	Equalized Assessed Valuation (EAV)	Tax Extension	2021 Population	Tax Dollars Per District Resident	Tax Rate Restricted Under PTELL	Annual FTE Fiscal 2022	Tax Dollars Per FTE	Fiscal 2023 Equalization/ Legislative Add-On Grant	Fiscal 2023 Operating Grants	Total State Grants	State Grants Per FTE	Tax and State Grants Per FTE
Oakton	0.2270	25,662,427,825	58,253,711	462,419	126.00	Yes	4,937	11,799	-	5,801,556	5,801,556	1,175	12,974
South Suburban	0.5541	3,130,078,036	17,343,762	266,680	65.00	Yes	2,052	8,452	848,810	2,208,637	3,057,447	1,490	9,942
Lake County	0.2934	26,222,377,910	76,936,457	686,203	112.00	Yes	7,822	9,836	-	9,073,629	9,073,629	1,160	10,996
Elgin	0.4504	13,859,939,994	62,425,170	461,338	135.00	Yes	5,460	11,433	50,000	5,857,752	5,907,752	1,082	12,515
Waubonsee	0.4700	11,120,333,738	52,265,569	401,941	130.00	Yes	5,189	10,072	50,000	5,726,915	5,776,915	1,113	11,185
Harper	0.4075	22,137,574,508	90,210,616	514,008	176.00	Yes	8,043	11,216	-	9,454,116	9,454,116	1,175	12,391
Kishwaukee	0.6434	2,636,505,258	16,963,275	108,187	157.00	No	1,520	11,160	1,945,200	2,046,187	3,991,387	2,626	13,786
Kankakee	0.5014	2,781,568,689	13,946,785	129,642	108.00	No	1,410	9,891	1,216,020	2,068,121	3,284,141	2,329	12,220
Illinois Valley	0.3655	3,700,149,334	13,524,046	142,808	95.00	No	1,588	8,516	50,000	2,019,886	2,069,886	1,303	9,819
Joliet	0.2850	23,638,850,656	67,370,724	734,761	91.69	Yes	7,783	8,656	-	9,007,626	9,007,626	1,157	9,813
McHenry	0.3291	8,752,734,710	28,805,250	268,140	107.00	Yes	4,756	6,057	50,000	4,365,858	4,415,858	928	6,985
Morton	0.5276	2,132,706,707	11,252,161	153,422	73.00	Yes	2,175	5,173	4,992,690	2,553,397	7,546,087	3,469	8,642
DuPage	0.2049	49,686,334,408	101,807,299	1,050,733	97.00	Yes	13,508	7,537	-	15,325,558	15,325,558	1,135	8,672
Prairie State	0.4685	3,652,692,114	17,112,863	209,159	82.00	Yes	1,970	8,687	1,496,920	2,568,411	4,065,331	2,064	10,751
Moraine Valley	0.3503	11,649,102,061	40,806,805	403,574	101.00	Yes	6,880	5,931	6,142,010	8,646,150	14,788,160	2,149	8,080
Triton	0.2869	10,882,512,735	31,221,929	326,982	95.00	Yes	5,521	5,655	-	5,465,612	5,521	0	5,655
Peer Average	0.3978	13,852,868,043	43,765,401	395,000	109.42		5,038	8,754				1,522	10,277

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
2022	0.2872	\$ 25,179,311,218	6.87%	\$ 72,304,206	7.65%	\$ 32,181,382	44.51%
2021	0.2851	\$ 23,561,106,561	8.29%	\$ 67,163,408	5.09%	\$ 66,771,384	99.42%
2020	0.2893	22,797,857,792	4.78%	65,956,640	3.20%	65,622,226	99.49%
2019	0.2938	21,757,444,189	4.42%	63,912,470	4.73%	63,662,831	99.61%
2018	0.2928	20,836,797,570	4.41%	61,027,313	2.13%	60,787,724	99.61%
2017	0.2995	19,956,025,602	5.36%	59,754,362	1.76%	59,621,907	99.78%
2016	0.3101	18,940,156,942	4.99%	58,718,081	5.77%	58,512,128	99.65%
2015	0.3078	18,040,252,901	1.94%	55,515,001	1.67%	55,274,230	99.57%
2014	0.3086	17,696,962,322	(0.86%)	54,603,348	3.55%	54,352,004	99.54%
2013	0.2945	17,850,068,427	(4.40%)	52,733,266	2.15%	52,584,615	99.72%
Ten-Year Average Increase (Decrease)			3.58%		3.77%		94.09%
Five-Year Average Increase (Decrease)			7.82%		6.07%		128.41%

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

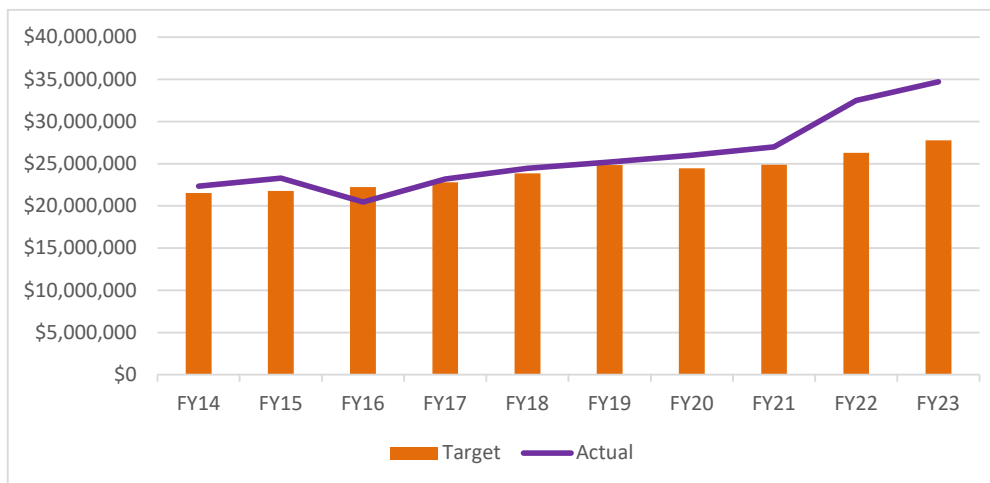
Sources: The County Clerk's Office of Cook, Grundy, Kankakee, Kendall, LaSalle, Livingston, and Will Counties.

FUND BALANCES - BUDGETARY BASIS

Last Ten Fiscal Years

Fiscal Year	Education	Operation & Maintenance	Operation & Maintenance Restricted	Liability, Protection, & Settlement	Health Insurance
2023	\$ 27,896,914	\$ 6,811,561	\$ 50,311,827	\$ 974,990	\$ 17,203,419
2022	26,172,472	6,339,490	36,277,433	968,799	16,767,332
2021	21,569,507	5,415,094	33,346,721	846,738	17,278,448
2020	20,764,579	5,236,711	29,319,098	829,505	16,308,108
2019	20,137,463	5,056,524	21,264,123	835,804	12,999,036
2018	19,447,239	4,995,329	11,736,688	884,766	10,049,257
2017	18,172,657	4,993,918	13,259,507	1,222,224	8,382,786
2016	15,559,808	4,899,445	49,599,259	1,484,398	6,915,508
2015	18,675,671	4,606,977	85,987,209	1,476,116	5,986,565
2014	17,984,787	4,349,747	86,132,168	1,556,904	3,954,935
10 year Ave.	\$ 17,848,418.30	\$ 4,589,323.50	\$ 36,692,220.60	\$ 1,010,525.40	\$ 9,864,197.50

Source: Annual audited financial statements.



Per Board Policy 8.01.07

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

DEMOGRAPHIC DATA - JOLIET JUNIOR COLLEGE DISTRICT 525

District Land Area

1,442 Square miles

Total Population

2020 733,762

2024 735,000

Change 2020-2024: 1,238

% Change 2020-2024: 0.2%

% Annual Rate 2020-2024: 0.0%

Race

% White 49.0%

% Black 10.0%

% Asian/ Pac. Isl. 3.0%

% Hispanic or Latino 33.0%

% Am/ Ind/AK Native 1.0%

% Unknown/Other 4.0%

Gender

% Males 44.0%

% Females 56.0%

Age

% 16 and Under 1.0%

% 17 to 20 52.0%

% 21 to 55 45.0%

% 56 and Over 2.0%

Households

2020 241,498

2040 393,148

Change 2020-2040: 151,650

% Change 2020-2040: 62.8

% Annual Rate 2020-2040: 3.0

Median Home Value \$224,600

Household Income

5-Yr Estimate \$81,438

Persons Below Poverty

5-Yr Estimate 7.0%

Education Level Age 25+

Associate's Degree or Less 67.0%

At Least Bachelor's Degree 33.0%

Workforce

2020 306,268

2030 340,724

Change 2020-2030: 34,456

% Change 2020-2030: 11.3%

% Annual Rate 2020-2030: 0.5%

Consumer Spending*

Total Household Expenditure 118

Contributions 124

Insurance 124

Clothing 119

Education 125

Entertainment 120

Food 116

Health Care 113

Household Furnishings 122

Shelter 119

Household Operations 124

Other 115

Personal Care 117

Reading 118

Tobacco 107

Transportation 118

Utilities 113

Gifts 122

*National Average is 100

ENROLLMENT BY ETHNICITY FALL 2002-2023

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

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

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

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

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

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

STUDENTS AT A GLANCE

ALL STUDENTS				
Fall Semester	Head Count		FTE	
	JJC	All Illinois*	JJC	All Illinois*
2014	15,776	336,102	9,020	194,485
2015	14,944	316,155	8,699	183,870
2016	15,383	304,173	8,662	176,797
2017	14,910	293,417	8,479	170,303
2018	14,726	283,415	8,150	164,405
2019	14,318	271,336	8,022	157,873
2020	10,267	233,777	6,308	138,237
2021	11,551	230,490	6,400	132,358
2022	10,212	233,758	6,009	132,913
2023	9,863	247,178	6,129	139,764

Change 2014-2023	Head Count		FTE	
	JJC	All Illinois	JJC	All Illinois
Number Change	-5,913	-88,924	-2,891	-54,721
Percent Change	-37.5%	-26.5%	-32.1%	-28.1%

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

Change 2014-2023	African-Am.	Nat-Am.	Asian	Latino	White	Non-Res. Alien	All Minority	Male	Female	Avg. Age	Full-Time	Part-Time
Number Change	-464	-72	-114	-395	-4,020	-6	-1,051	-2,394	-2,687	0.1	-1,582	-3,499
Percent Change	-31.2%	-59.5%	-26.5%	-10.7%	-45.5%	-85.7%	-18.3%	-35.3%	-33.0%	0.4%	-29.7%	-36.4%

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

HIGH SCHOOL STUDENTS WHO ATTEND JOLIET JUNIOR COLLEGE

County	Fall 2022 - High School Graduates Who Attend JJC by County			
	HS Graduates	% at JJC	HS Graduates Who Attend College*	Estimated % Who Choose JJC
Cook	330	4.5%	208	4.8%
Kendall	47	21.3%	30	37.1%
LaSalle	92	12.0%	58	12.1%
Will	7,875	20.4%	4,961	27.7%
Livingston	53	5.7%	33	9.0%
Grundy	1,057	22.5%	666	38.1%
Total	9,454	17.5%	5,956	27.8%

**Estimate based on 2021 rate of college matriculation: 62.0% of high school graduates immediately enroll in college*

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

Institutional Research and Effectiveness

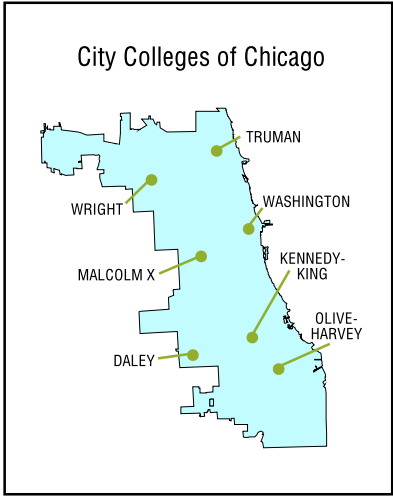
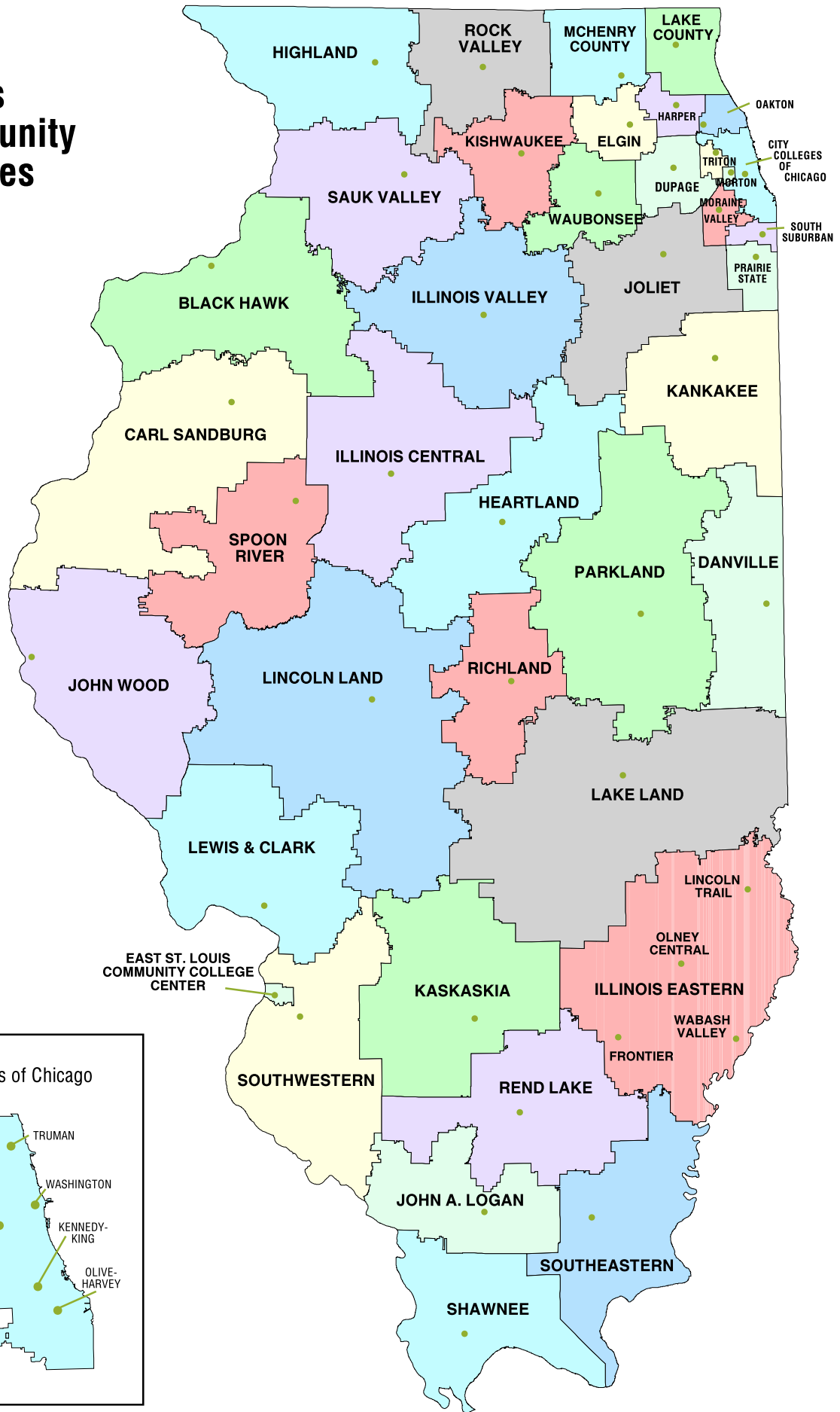
OCCUPATIONAL PROJECTIONS

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

SOC Code	Description	2024 Jobs	2028 Jobs	# Change	% Change	Median Hourly Wage
11-0000	Management Occupations	25,105	26,262	1,157	5%	\$ 50.44
13-0000	Business and Financial Operations Occupations	14,339	15,043	704	5%	36.04
15-0000	Computer and Mathematical Occupations	5,115	5,513	398	8%	43.95
17-0000	Architecture and Engineering Occupations	3,529	3,775	246	7%	43.05
19-0000	Life, Physical, and Social Science Occupations	2,100	2,226	126	6%	38.18
21-0000	Community and Social Service Occupations	4,104	4,455	351	9%	24.26
23-0000	Legal Occupations	1,417	1,489	72	5%	48.92
25-0000	Educational Instruction and Library Occupations	17,667	18,402	735	4%	25.78
27-0000	Arts, Design, Entertainment, Sports, and Media Occupations	4,034	4,215	181	4%	24.20
29-0000	Healthcare Practitioners and Technical Occupations	16,501	17,391	890	5%	36.11
31-0000	Healthcare Support Occupations	9,924	10,781	857	9%	17.68
33-0000	Protective Service Occupations	6,322	6,649	327	5%	24.46
35-0000	Food Preparation and Serving Related Occupations	25,059	26,342	1,283	5%	14.46
37-0000	Building and Grounds Cleaning and Maintenance Occupations	9,633	10,009	376	4%	17.50
39-0000	Personal Care and Service Occupations	7,729	8,104	375	5%	15.02
41-0000	Sales and Related Occupations	28,622	29,238	616	2%	16.92
43-0000	Office and Administrative Support Occupations	29,711	30,223	512	2%	20.60
45-0000	Farming, Fishing, and Forestry Occupations	507	521	14	3%	16.26
47-0000	Construction and Extraction Occupations	15,444	15,788	344	2%	35.01
49-0000	Installation, Maintenance, and Repair Occupations	11,993	12,707	714	6%	26.63
51-0000	Production Occupations	20,566	21,559	993	5%	19.80
53-0000	Transportation and Material Moving Occupations	54,851	60,066	5,215	10%	19.29
		314,272	330,758	16,486	5%	

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

Illinois Community Colleges



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,



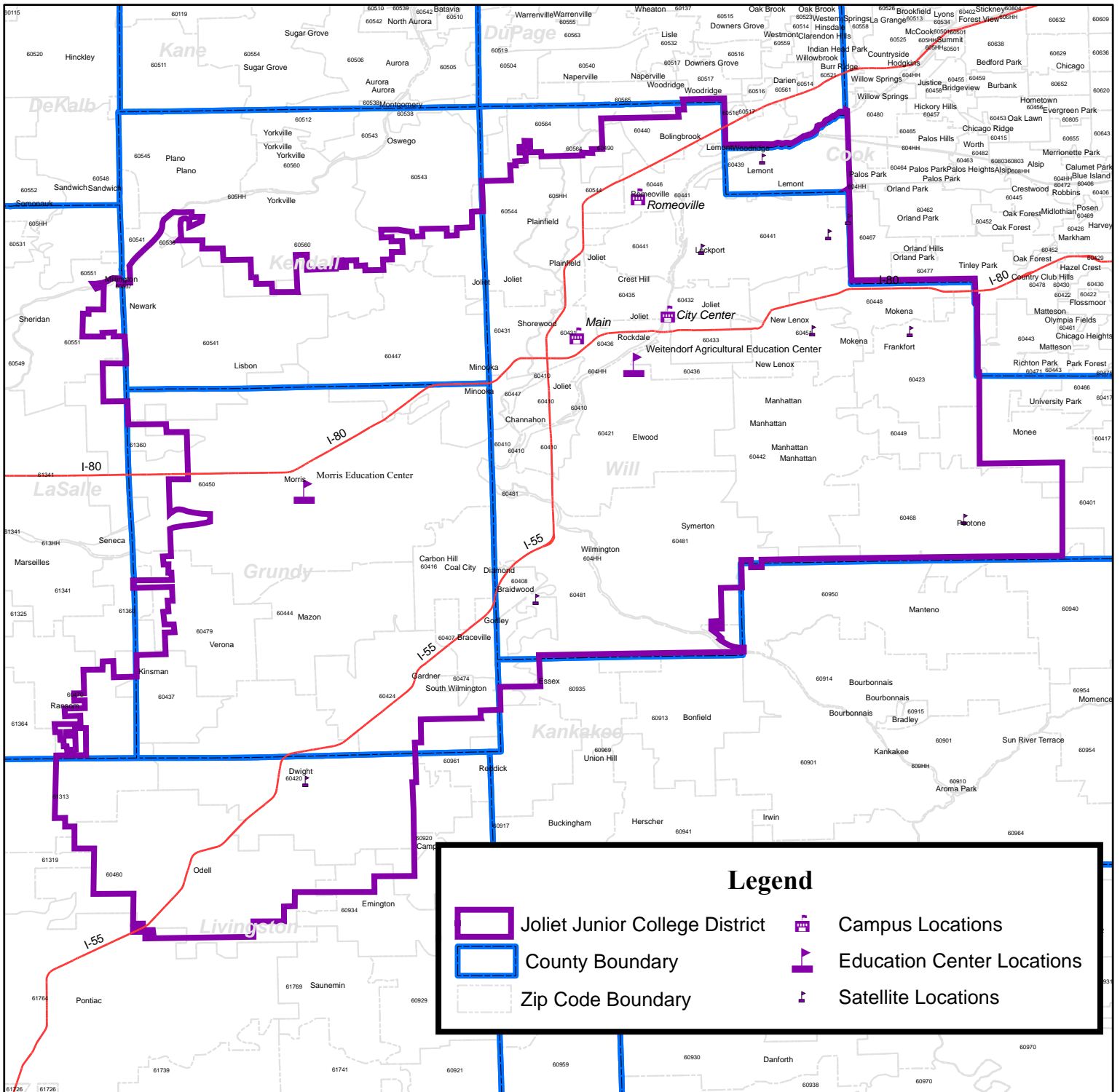
Laraway Road, Joliet
Weitendorf Agricultural Education Center,



and downtown Joliet
City Center Campus.



Joliet Junior College District 525



**JOLIET JUNIOR COLLEGE
RESOLUTION TO ADOPT TENTATIVE FISCAL YEAR 2024-2025 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, 2024, and ending June 30, 2025.

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, 2024 to June 30, 2025.
- (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, 2024 and ending June 30, 2025.
- (4) That the tentative budget shall be available for public inspection in accordance with state law on Joliet Junior College’s website, [Draft Budget FY24-FY25](#), from this date until the 26th day of June 2024.

On the 26th day of June 2024, at 5:30 p.m. C.D.S.T., a public hearing shall be held at Joliet Junior College, Illinois Community College District No. 525, at 1215 Houbolt Rd., Joliet, Illinois, upon said tentative budget.

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

ADOPTED this 22nd day of May 2024.

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 2024-2025**

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, 2024, and ending on June 30, 2025.

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

WHEREAS a public hearing was held on such budget on the 26th day of June, 2024, 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, 2024, and ending June 30, 2025.

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 26th day of June 2024.

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 2024-25 fiscal year, adopted on June 26, 2024.

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 _____, 2024.

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

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

GLOSSARY/ACRONYMS

GLOSSARY OF TERMS

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

ACADEMIC SUPPORT. (See **PROGRAM**)

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

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

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

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

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

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

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

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

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

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

ASSETS. The entire property owned by the college.

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

material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. It further includes an assessment of the accounting principles and procedures used and of the significant financial estimates made by management.

AUDIT FUND. (See FUND)

AUXILIARY ENTERPRISES FUND. (See FUND)

BALANCED BUDGET. A balanced budget is a budget for which revenues plus other funding sources are equal to or are greater than expenditures.

BOND. A bond is a written promise to pay a specific sum of money, called the face value or principle amount, at a specified date (or dates) in the future, called the maturity date, and with periodic interest at a rate specified in the bond. A bond is generally issued for a specific purpose or project, such as construction of a new facility.

BOND AND INTEREST FUND. (See FUND)

BONDED DEBT. Bonded debt is the part of the college debt which is covered by outstanding bonds.

BUDGET. The budget is a controlled plan to be used in implementing the philosophy and the objectives of the college. Its development should involve maximum participation and, therefore, the aims and objectives of the college should be reflected at each level. The budget is a legal document once it has been approved by the board.

BUILDINGS. Facilities permanently affixed to the land, including their associated heating and air conditioning systems, electrical and sound systems, plumbing and sewer systems, elevators, and other fixed equipment.

CAPITAL EQUIPMENT. (See OBJECT)

CASH. (See REVENUES)

CONFERENCE AND MEETING EXPENSES. (See OBJECT)

CONTINGENCY. (See OBJECT)

CONTRACTUAL SERVICES. (See OBJECT)

CORPORATE PERSONAL PROPERTY REPLACEMENT TAX. The CPPR tax is collected by the Illinois Department of Revenue as a replacement for the personal property tax.

COST BENEFIT. Cost benefit analyses are those studies which provide the means for comparing the resources to be allocated to a specific program with the results likely to be obtained from it, or the analyses which provide the means for comparing the results likely

to be obtained from the allocation of certain resources toward the achievement of alternate or competing objectives.

COURSE. A course is defined as an educational unit within the instructional programs dealing with a particular subject and consisting of instructional periods and one or more instructional delivery systems. Courses are generally classified by the discipline they belong to and the level of instruction

COURSE CREDIT. Course credit is the number of credits that will be earned by the student for successful completion of a course.

CREDIT HOUR GRANT. Credit hour grants are received for courses for each semester credit hour or equivalent for students who were certified as being in attendance at midterm of the semester during the fiscal year. There are no special restrictions on the use of these funds.

CURRENT ASSETS. Current assets are cash or anything that can be readily converted into cash.

CURRENT EXPENSES. Current expenses are any expenses except for capital outlay and debt service. They include total charges incurred, whether paid or unpaid.

CURRENT LIABILITIES. Current liabilities are debts which are payable within a relatively short period of time, usually no longer than a year.

DEBT SERVICE. Debt service includes expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest on current loans, which are loans payable in the same fiscal year in which the money was borrowed.

DEFERRED CHARGES. Deferred charges include expenditures which are not chargeable to the fiscal year in which they are made, but are carried over on the asset side of the balance sheet pending amortization or some other disposition. Deferred charges differ from prepaid expenses in that they usually extend over a long period of time and may or may not be regularly recurring costs of operation.

DEFERRED REVENUE. Deferred revenues are those monies or entitlements which have been recognized as revenues, but have not been received and are therefore not available for use. Deferred revenue is considered a liability.

DEFICIT. A deficit is a shortfall of revenues under expenditures and transfers.

DEPRECIATION. Depreciation is a fall in value, reduction of worth. It is the deterioration, or the loss or lessening in value, arising from age, use and improvements due to better methods.

DIRECT COSTS. Direct costs are those elements of cost which can be easily, obviously, and conveniently identified with specific programs or activities, as

distinguished from those costs incurred for several different activities or programs and whose elements are not readily identified with specific activities.

DISBURSEMENTS. Disbursements are the actual payment of cash by the college.

DOUBLE-ENTRY ACCOUNTING. Double-entry accounting is an accounting system that requires for every entry made to the debit side of an account or accounts, there must be an equal entry to the credit side of an account or accounts.

EDUCATION FUND. (See FUND)

EMPLOYEE BENEFITS. (See OBJECT)

ENCUMBRANCES. Encumbrances are actual or anticipated liabilities provided for by an appropriation which is recognized when a contract, purchase order, or salary commitment is made. It reduces the appropriation to avoid expenditure of funds needed to pay anticipated liabilities or expenditures.

EQUALIZATION GRANT. Equalization grants attempt to reduce the disparity in local funds available per student among districts. Equalized assessed valuations, full-time equivalent students, corporate personal property replacement tax revenue, fixed costs, and the district's program mix are considered in the equalization calculations.

EXPENDITURES. Expenditures are the total charges incurred by the college regardless of the time of payment.

FACILITIES REVENUE. (See REVENUES)

FEDERAL GOVERNMENT SOURCES. (See REVENUES)

FINANCIAL STATEMENT. A financial statement is a formal summary of accounting records setting forth the district's financial condition and results of operations.

FISCAL YEAR. The fiscal year is the year by or for which accounts are reckoned or the year between one annual time of settlement or balancing of accounts and another. It consists of a period of 12 months, not necessarily concurrent with the calendar year, with reference to which appropriations are made and expenditures are authorized and at the end of which accounts are made up and the books are balanced. The college's fiscal year is the period July 1 to June 30 of the following calendar year inclusive.

FIXED ASSETS. Fixed assets are those assets essential to continuance of proper operation of the college. They include land, buildings, machinery, furniture, and other equipment which the college intends to hold or continue to use over a long period of time.

FIXED CHARGES. (See OBJECT)

FULL-TIME EQUIVALENT. For students, the full-time equivalent indicator is the statistical student unit calculated by dividing all credit hours (both certificate and degree) generated at the college by 15 credit hours for any given academic term. To determine the annual full-time equivalent student, the total credit hours for the year are divided by 30 credit hours. This is not to be confused with a full-time student, which is a student who is enrolled for 12 or more credit hours per semester. For faculty the full-time equivalent is 30 instructional hour equivalents per year. For classified staff personnel, the full-time equivalent is 40 hours of work per week.

FUND. A fund is an accounting entity with a self-balancing set of accounts for recording assets, liabilities, a fund balance, and changes in the fund balance. Separate accounts are maintained for each fund to insure observance of limitations and restrictions placed on the use of resources. For accounting and reporting purposes, funds of similar characteristics may be combined into fund groups. Funds are established and organized for budgeting, accounting, and reporting purposes in accordance with activities and objectives as specified by donors of resources, in accordance with regulations, restrictions, or limitations imposed by sources outside the college, or in accordance with directions issued by the Board of Trustees. The fund number follows the fund name.

AUDIT FUND (Fund 11) (a Special Revenue Fund)

The Audit Fund is used for recording the payment of auditing expenses. The audit tax levy is recorded in this fund and monies in this fund should be used only for the payment of auditing expenses.

AUXILIARY ENTERPRISES FUND (Fund 05) (a Special Revenue Fund)

The Auxiliary Enterprises Fund accounts for college services where a fee is charged to students/staff. Each enterprise/service should be accounted for separately using a group of self-balancing accounts within the fund.

BOND AND INTEREST FUND (Fund 04) (a Debt Service Fund)

The Bond and Interest Fund is used to account for payment of principal, interest, and related charges on any outstanding bonds. Debt service for each bond issue must be accounted for separately using a group of self-balancing accounts within the fund.

EDUCATION FUND (Fund 01) (a General Fund)

The Education Fund is used to account for the revenues and expenditures of the academic and service programs of the college. It includes the cost of instructional, administrative, and professional salaries; supplies and equipment; library books and materials; maintenance of instructional and administrative equipment; and other costs pertaining to the educational program of the college.

LIABILITY, PROTECTION, AND SETTLEMENT FUND (Fund 12) (a Special Revenue Fund)

Tort liability, property insurance, unemployment insurance, and worker's compensation levies should be recorded in this fund. Monies in this fund, including interest earned on the assets of the fund, should be used for payment of

tort liability property, unemployment, or worker's compensation insurance or claims.

OPERATIONS AND MAINTENANCE FUND (Fund 02) (a General Fund)

The Operations and Maintenance Fund is used to account for expenditures for the improvement, maintenance, repair, or benefit of buildings and property, including the cost of interior decorating and the installation, improvement, repair, replacement, and maintenance of building fixtures; rental of buildings and property for community college purposes; payment of all premiums for insurance upon buildings and building fixtures; salaries of janitors, engineers, or other custodial employees; all costs of fuel, lights, gas, water, telephone service, custodial supplies, and equipment; and professional surveys of the condition of college buildings.

OPERATIONS AND MAINTENANCE FUND (Restricted) (Fund 03) (a Capital Projects Fund)

The Operations and Maintenance Fund (Restricted) is used to account for monies restricted for building purposes and site acquisition.

RESTRICTED PURPOSES FUND (Fund 06) (a Special Revenue Fund)

The Restricted Purposes Fund is used for the purpose of accounting for monies that have restrictions regarding their use. Each specific grant or project should be accounted for separately using a complete group of self-balancing accounts within the fund.

SELF-INSURANCE FUND (Fund 23) (a Proprietary Fund) The Self-Insurance Fund is used for the purpose of accounting for monies used for medical, vision, dental insurance, and workers' compensation claims for employees.

WORKING CASH FUND (Fund 07) (a Nonexpendable Trust Fund)

The Working Cash Fund is used to enable the district to have on hand at all times sufficient cash to meet the demands of ordinary and necessary expenditures. This fund is used to account for the proceeds of working cash bonds. By making temporary transfers, the Working Cash Fund is used as a source of working capital by other funds. Such transfers assist operating funds in meeting demands during periods of temporary low cash balances.

FUND BALANCE. The fund balance is the balance of a fund after all liabilities have been deducted from the assets of the fund. Also termed Fund Equity.

GENERAL ADMINISTRATION. (See PROGRAM)

GENERAL MATERIALS AND SUPPLIES. (See OBJECT)

INDEPENDENT OPERATIONS. (See AUXILIARY ENTERPRISES FUND)

INDIRECT COSTS. Indirect costs are those elements of cost necessary in the provision of a service which are of such nature that they cannot be readily or accurately identified with the specific service

INSTITUTIONAL SUPPORT. (See PROGRAM)

INSTRUCTION. (See PROGRAM)

INTERFUND TRANSFERS. Interfund transactions are for transfer of monies between funds. Monies may not be transferred between funds except by the same procedure as that used to approve the budget, including public notification, publication, inspection, and comment. Interfund transfers are usually part of the overall budget plan and are built into the budget at the time of its approval by the Board of Trustees.

INTERNAL CONTROL. The purpose of internal control is to safeguard the use of public funds and to protect the public trust on behalf of the college. Internal controls are those activities and organizational preparations designed to insure effective accounting control over assets, liabilities, revenues, expenditures, and any other activities associated with the finance and accounting actions of the college. Some of the precautions instituted by internal control are ensuring that no single individual can perform a complete cycle of financial operations and that procedures of the finance and accounting system are specific and monitored. Internal control also requires designated levels of authorization for all actions under the system.

INVESTMENT REVENUE. (See REVENUES)

INVESTMENTS. Investments are securities or other properties in which money is held, either temporarily or permanently, in expectation of obtaining revenues. Legal investments for community college funds are governed by state statute, which allow funds belonging to or in the custody of the college, including restricted and nonrestricted funds, to be invested. Bonds, treasury bills, certificates of deposit, and short-term discount obligations issued by the Federal National Mortgage Association are some of the types of investments which are permitted by law.

LIABILITY. Obligations incurred by the college when deed passes that must be liquidated, renewed, or refunded at a future date.

LIABILITY, PROTECTION, AND SETTLEMENT FUND. (See FUND)

LOCAL GOVERNMENT SOURCES. (See REVENUES)

MODIFIED ACCRUAL BASIS ACCOUNTING. Modified accrual basis accounting is any accounting system that records revenue when susceptible to accrual both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period. Expenditures other than interest on long-term debts generally are recognized when the related fund liability is incurred.

NET CURRENT ASSETS. Net current assets is the difference between current assets and current liabilities. This is also known as working capital.

NET EXPENDITURE. A net expenditure is the actual cost incurred by the college for some service or object after the deduction of any discounts, rebates, reimbursements, or revenue produced by the service or activity.

NET REVENUE. Net revenue is defined as the balance remaining after deducting from the gross revenue for a given period all expenditures during the same period.

NON-GOVERNMENTAL GIFTS, GRANTS, AND BEQUESTS. (See REVENUES)

OBJECT. The term object applies to expenditure classifications and designates materials or services purchased. Expenditures are grouped by major objects, such as salaries, supplies, or capital outlay, and are further divided as needed for cost accounting and control purposes.

CAPITAL EQUIPMENT. Also termed capital outlay, the capital equipment object group includes site acquisition and improvement, office equipment, instructional equipment, and service equipment. Generally expenditures in this category cost more than \$2,500.00, have a useful life of greater than three years and would not normally be purchased from general materials and supplies. Furniture, computer servers and related equipment, and laboratory equipment would be typical examples of items included in this category.

CONFERENCE AND MEETING EXPENSES. The category of conference and meeting expenses includes expenses associated with conference registration and fees, costs for hosting or attending meetings, and related travel costs, whether local or otherwise.

CONTINGENCY. Contingency funds are those appropriations set aside for emergencies or unforeseen expenditures. Contingency funds are used only by budget transfers and may not be expensed directly.

CONTRACTUAL SERVICES. Contractual service costs are those monies paid for services rendered by firms and individuals under contract who are not employees of the college.

EMPLOYEE BENEFITS. Employee benefits costs are for all benefits which employees accrue through continued employment with the college. Benefits include health insurance coverage, sabbatical leave salaries, tuition reimbursement, life insurance, early retirement contributions assignable to the college, and others.

FIXED CHARGES. The fixed charges object category includes charges for rentals of facilities and equipment, payment of debt interest and principal, general insurance charges, installment payments for lease/purchase agreements, and property/casualty insurance.

GENERAL MATERIALS AND SUPPLIES. The general materials and supplies category includes the cost of materials and supplies necessary for the conduct of the college's business. Business forms, envelopes, postage costs, printing costs, and handouts to students typically fall into this category.

OTHER EXPENDITURES. The other expenditures object category includes expenditures not readily assignable to another object category. Examples include student grants and scholarships, tuition chargebacks, charges and adjustments, and student loans.

SALARIES. Salaries are monies paid to employees of the college for personal services rendered to the college. Full-time, part-time, and temporary employees, whether administrators, faculty, or staff, are paid wages or salaries.

UTILITIES. The utilities object account covers all utility costs necessary to operate the physical plant and other on going services, including gas, water, sewage, telephone, and refuse disposal.

OPERATING FUNDS. Operating Funds refers to the combination of the Education Fund and the Operations and Maintenance Funds (Funds 01 and 02).

OPERATIONS AND MAINTENANCE FUND. (See FUND)

OPERATIONS AND MAINTENANCE FUND (Restricted). (See FUND)

OPERATION AND MAINTENANCE OF PLANT. (See PROGRAM)

ORGANIZED RESEARCH. (See PROGRAM)

OTHER EXPENDITURES. (See OBJECT)

OTHER REVENUES. (See REVENUES)

PROGRAM. A program is defined as a level in the program classification structure hierarchy representing the collection of program elements serving a common set of objectives that reflect the major institutional missions and related support objectives. The program classification structure, established by the ICCB, is a means of identifying and organizing the activities of the college in a program-oriented manner.

ACADEMIC SUPPORT. Academic support includes those programs which directly support the instruction process and academic programs, including tutoring and instructional assistance. These programs include library operations, instructional support services, television production services, audiovisual services, and instructional technology administration. This last program provides instructional technology support to the academic programs of the college, including maintenance of the academic computer network and operation of the computer labs. Instructional technology operation and equipment costs are allocated on a pro rata basis to the academic programs which use the academic

computer services. This consolidated effort provides considerable economy of effort, expertise, and resources.

GENERAL ADMINISTRATION. General administration includes those activities devoted to the general regulation, direction, and day-to-day operation of the college. The offices of the president, college development, business administration/treasurer, accounting services, business services, human resources, and community relations are included in general administration. Typical services provided include purchasing for the entire college, printing services, shipping and receiving services, and financial services. The annual audit and the annual budget are produced by offices of general administration.

INSTITUTIONAL SUPPORT. Also called general institutional, this category includes those costs and activities not readily assignable to another category or which apply to the college on an institution-wide basis. The Board of Trustees' costs, institutional membership and accreditation costs, commencement, and certain institutional expenses, such as bank service charges, some benefit costs, and NDSL administrative costs are assigned to this category.

INSTRUCTION. Instruction consists of those activities dealing with the teaching of students. It includes the activities of faculty in the baccalaureate-oriented/transfer, occupational-technical career, general studies, and remedial and ABE/ASE programs (associate degree credit and certificate credit). It includes expenditures for department chairs, administrators, and support staff for whom instruction is an important role. It also includes all equipment, materials, supplies and costs that are necessary to support the instructional program.

OPERATION AND MAINTENANCE OF PLANT. Operation and maintenance of plant includes those activities necessary for the proper and safe operation of the physical plant of the college, including buildings, grounds, and roadways. Public safety, transportation, maintenance services, and housekeeping are part of operation and maintenance of plant.

ORGANIZED RESEARCH. Organized research includes separately budgeted research projects other than institutional research (which is included under instructional administration). The college does not engage in independent research projects.

PUBLIC SERVICE. Public service includes services provided to the general college community and residents by making college facilities and expertise available to the public outside of the academic realm. It includes college-sponsored seminars, workshops, forums, lecture series, cultural events and exhibits, and other non-academic services to the residents of the district.

STUDENT SERVICES. Student services include those activities which provide direct support services to students other than academic support services. These activities include registration and records, financial aid, counseling, placement testing, career placement assistance, health services, and student activities.

PROPERTY TAXES. In general, property taxes are those taxes levied on real property for the purpose of providing service for the public good. In the case of the college, property taxes are levied on the real property of the district for the purpose of fulfilling the goal of educational service.

PUBLIC SERVICE. (See PROGRAM)

REIMBURSABLE CREDIT HOUR. A reimbursable credit hour is an ICCB-certified instructional credit hour used as the basis for distributing selected ICCB grants.

RESTRICTED PURPOSE FUND. (See FUND)

REVENUES. Revenues are additions to assets which do not increase any liability, do not represent the recovery of expenditure, or do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets.

CASH. The cash source category includes currency, coin, checks, money orders, and bank drafts on hand or deposit with the official or agent designated as custodian of cash or in demand deposit accounts. Petty cash funds, change funds, and other imprest cash funds are recorded in the cash object.

FACILITIES REVENUE. Facilities revenue accrues from the use of college facilities, such as building/space rentals, data processing charges, and equipment rentals.

FEDERAL GOVERNMENT SOURCES. The category of federal government revenue sources includes all revenues which originate with federal agencies and are paid directly to the college or administered by pass-through agencies for the federal government. Department of Education grants, certain vocational education grants, and JTPA grants are recorded in this category.

INVESTMENT REVENUE. The investment revenue source category records revenues from investments.

LOCAL GOVERNMENT SOURCES. Revenues from local government sources accrue from district taxes (property taxes), from chargebacks, and from all governmental agencies below the state level.

NON-GOVERNMENTAL GIFTS, GRANTS, AND BEQUESTS. The category of non-governmental gifts, grants, and bequests records revenues from private persons, firms, foundations, or other non-governmental entities in the form of restricted or unrestricted gifts, bequests, or grants for specific projects.

OTHER REVENUES. Other revenues are those which do not fall into an established, specific revenue source category. Typical examples would include parking and library fines, commissions, and sales of surplus property.

SALES AND SERVICE FEES. The sales and service fees source category includes all student fees and charges other than education and general purposes. Examples would be bookstore sales, student organization fees, and admissions charges to athletic events.

STATE GOVERNMENTAL SOURCES. State governmental revenues accrue from all state governmental agencies. Typical examples include credit hour grants, ICCB grants, ISBE grants, and the Department of Veterans Affairs.

STUDENT TUITION AND FEES. The student tuition and fees category includes all student tuition and student fees assessed against students for educational and general purposes. Tuition is the amount per credit hour times the number of credit hours charged a student for taking a course at the college. Fees include laboratory fees, application fees, transcript fees, and similar charges not covered by tuition. Student tuition and fees may not exceed one-third the per capita cost as defined in the chargeback reimbursement calculation.

SALARIES. (See OBJECT)

SALES AND SERVICE FEES. (See REVENUES)

SELF-INSURANCE FUND. (See FUND)

STATE GOVERNMENT SOURCES. (See REVENUES)

STRAIGHT-LINE DEPRECIATION. Straight-line depreciation is a method of calculating the depreciation of an asset which assumes the asset will lose an equal amount of value each year.

STRUCTURALLY BALANCED BUDGET. A balanced budget is a budget for which current revenues equal or exceed current expenditures.

STUDENT CHARGEBACK. The student chargeback is the fee paid for a student of one community college district attending a community college in another district to pursue a curriculum not offered in the college of his home district. The home community college pays the college which the student attends a chargeback at the rate established in the chargeback calculations for each college.

STUDENT SERVICES. (See PROGRAM)

STUDENT TUITION AND FEES. (See REVENUES)

SURPLUS. A surplus is an excess of revenues over expenditures and transfers.

TAX ANTICIPATION WARRANTS. Tax anticipation warrants are issued by the governmental body in anticipation of collection of taxes, usually can be retired only from tax collections and frequently only from the tax collections anticipated with issuance. The

proceeds of tax anticipation notes or warrants are treated as current loans if they are paid back from the tax collections anticipated with the issuance of the notes.

UTILITIES. (See OBJECT)

WORKING CASH FUND. (See FUND)

LIST OF ACRONYMS

AA	Associates of Arts
AAS	Associate in Applied Science
ABE	Adult Basic Education
ACT	Acoustical Ceiling Tile
ADA	American with Disabilities Act
ADN	Associates Degree in Nursing
A/E	Architect(ure)/Engineer(ing)
AFT	American Federation of Teachers
AHU	Air Handling Unit
AI	Artificial Intelligence
APU	Annual Program Updates
AQIP	Academic Quality Improvement Program
ARDMS	American Registry of Diagnostic Medical Sonographers
AR	Augmented Reality
AS	Associates of Science
ATE	Advanced Technical Education
AV	Audio Visual
BAS	Building Automation System
BOT	Board of Trustees
CAFR	Comprehensive Annual Financial Report
CCAMPIS	Childcare Access Means Parents in School
CDL	Commercial Driver's License
CED	Community and Economic Development
CIO	Chief Information Officer
CIP	Capital Improvement Plan
COA	Certificate of Achievement
COC	Certificate of Completion
CPPR	Corporate Personal Property Tax
CPPRT	Corporate Personal Property Replacement Tax
CTE	Career and Technical Education
DCEO	Department of Community and Economic Opportunity
D&I	Diversity and Inclusion
DMS	Diagnostic Medical Sonography
EAV	Equalized Assessed Valuation
ECC	Early Child Care Center
EEO	Equal Employment Opportunity
EEOC	Equal Employment Opportunity Commission
EIFS	Exterior Insulation Finishing Systems
EMS	Emergency Medical Services
EMSI	Economic Modeling Specialist International

LIST OF ACRONYMS (Continued)

EMT	Emergency Medical Technician
ERP	Enterprise Resource Planning
ESL	English as a Second Language
EV	Electric Vehicle
FDIC	Federal Deposit Insurance Corporation
FICA	Federal Insurance Contributions Act (Social Security)
FMLA	Family Medical Leave Act
FT	Full-time
FTE	Full-time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GED	General Education Development or General Education Diploma
GIS	Geographic Information System
GSD	General Student Development
GFOA	Government Finance Officers Association
GSF	Gross Square Feet
HCM	Human Capital Management
HLC	Higher Learning Commission
HR	Human Resources
HS	High School
HVAC	Heating Ventilation Air Conditioning
IBHE	Illinois Board of Higher Education
ICCB	Illinois Community College Board
IDHR	Illinois Department of Human Rights
IDHS	Illinois Department of Human Services
IEA	Illinois Education Association
IER	Institutional Effectiveness Report
ILCS	Illinois Compiled Statutes
ISAC	Illinois Student Aid Commission
ISBE	Illinois State Board of Education
IT	Information Technology
JJC	Joliet Junior College District #525
JRC-DMS	Joint Review Committee on Education in Diagnostic Medical Sonography
JTPA	Job Training Partnership Act
JUAC	Joliet United Adjuncts Coalition
KPI	Key Performance Indicator
LED	Light-Emitting Diode
LEED	Leadership in Energy and Environmental Design
MAP	Monetary Access Program
MD	Medical Doctor
NA	Nurse Assistant
NCA	North Central Association of Colleges & Secondary Schools
NCLEX	National Council Licensure Examination
NEA	National Education Association
NJCAA	National Junior College Athletics Association

LIST OF ACRONYMS (Continued)

NSF	National Science Foundation
O & M	Operations and Maintenance
OMB	Office of Management and Budget
OSA	Office of Student Activities
PDAT	Professional Development Advisory Team
PHS	Protection Health and Safety
PIC	Program Improvement Committee
PLC	President's Leadership Council
PN	Practical Nurse
PPB	Program Performance Budgeting
PT	Part-time
PTELL	Property Tax Extension Limitation Law
QCEW	Quarterly Census of Employment and Wages
RAMP	Resource Allocation and Management Plan
RFP	Request for Proposal
RN	Registered Nurse
SEIU	Service Employees International Union
SEM	Strategic Enrollment Management
SIS	Student Information System
SOC	Standard Occupational Classification
SPI	Sonography Principles and Instrumentation
STEM	Science, Technology, Engineering, Mathematics
SURS	State University Retirement System
TLC	Tutoring and Learning Center
TSS	Technology Support Services
USDA	United States Department of Agriculture
USDE	United States Department of Education
VAV	Variable Air Volume
VCT	Vinyl Composition Tile
VR	Virtual Reality
WAEC	Weitendorf Agricultural Education Center
WIA	Workforce Investment Act
WIOA	Workforce Innovation and Opportunity Act
ZBB	Zero-Based Budgeting

**Joliet Junior College
Budget Detail**

**Education Fund
Revenues**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
411000:Property Taxes	00000 General	41,619,325	44,175,000	47,300,000
413500:Corporate Personal Property Replacement Tax Revenue (CPPRT)	00000 General	5,584,181	3,150,000	3,250,000
419000:Other Local Governmental Sources	00000 General	21,773	15,000	15,000
420000:State Governmental Sources	00000 General	9,919,548	9,800,000	10,550,000
430000:Federal Governmental Sources	00000 General	3,041,755	60,000	80,000
441000:Tuition Revenue	00000 General	27,857,562	29,100,000	30,040,000
442000:Student Fees	00000 General	338,704	223,000	223,000
470000:Investment Income	00000 General	2,259,038	2,500,000	3,000,000
490000:Other Revenue	00000 General	891,262	450,000	550,000
	Total Revenues	\$91,533,149	\$89,473,000	\$95,008,000
720000 Transfer From Other Funds	00000 General	95,651	-	16,735
	Total Education Fund	\$91,628,800	\$89,473,000	\$95,024,735

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
10001 Agriculture	510000:Salaries	1,073,923	1,171,830	1,103,815
	520000:Employee Benefits	245,700	313,045	279,646
	530000:Contractual Services	2,373	2,486	2,561
	540000:General Materials and Supplies	17,219	18,413	18,965
	550000:Travel and Conference/Meeting	12,911	12,531	12,907
	Cost Center Total	1,352,126	1,518,305	1,417,894
10002 Fine Arts	510000:Salaries	3,399,193	3,677,681	3,911,933
	520000:Employee Benefits	520,169	633,265	693,060
	530000:Contractual Services	16,418	17,635	18,164
	540000:General Materials and Supplies	19,898	22,392	23,064
	550000:Travel and Conference/Meeting	10,722	12,795	12,795
	Cost Center Total	3,966,400	4,363,767	4,659,016
10003 Business	510000:Salaries	3,016,162	3,167,885	3,140,482
	520000:Employee Benefits	413,802	474,560	503,559
	530000:Contractual Services	-	855	855
	540000:General Materials and Supplies	11,414	16,869	16,869
	550000:Travel and Conference/Meeting	2,587	9,689	9,689
	Cost Center Total	3,443,965	3,669,858	3,671,454
10005 English/Foreign Language	510000:Salaries	3,666,726	4,088,483	4,172,036
	520000:Employee Benefits	628,081	771,861	802,359
	530000:Contractual Services	1,438	7,784	8,018
	540000:General Materials and Supplies	5,620	7,375	7,596
	550000:Travel and Conference/Meeting	9,115	11,489	11,834
	Cost Center Total	4,310,981	4,886,991	5,001,843
10008 Math	510000:Salaries	3,125,212	3,315,722	3,535,227
	520000:Employee Benefits	555,494	640,590	704,311
	540000:General Materials and Supplies	15,458	26,277	27,065
	550000:Travel and Conference/Meeting	14,943	10,817	11,142
	Cost Center Total	3,711,106	3,993,406	4,277,745

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
10009 Natural Science/P.E.	510000:Salaries	4,394,504	4,817,609	4,832,627
	520000:Employee Benefits	746,024	936,209	948,407
	530000:Contractual Services	825	34,320	35,350
	540000:General Materials and Supplies	42,207	32,569	33,546
	550000:Travel and Conference/Meeting	8,327	15,581	16,048
	Cost Center Total	5,191,886	5,836,288	5,865,977
10014 Social Science	510000:Salaries	3,493,999	3,828,231	3,902,170
	520000:Employee Benefits	522,084	636,586	711,506
	530000:Contractual Services	-	1,607	1,655
	540000:General Materials and Supplies	15,313	16,376	16,867
	550000:Travel and Conference/Meeting	3,861	9,639	9,928
	Cost Center Total	4,035,258	4,492,439	4,642,126
10015 Technical Education	510000:Salaries	4,355,837	4,850,978	4,954,288
	520000:Employee Benefits	892,670	1,052,851	1,065,467
	530000:Contractual Services	14,220	17,161	17,676
	540000:General Materials and Supplies	22,970	25,549	26,315
	550000:Travel and Conference/Meeting	12,457	19,667	20,257
	Cost Center Total	5,298,154	5,966,206	6,084,003
10016 Culinary Arts	510000:Salaries	1,221,042	1,308,139	1,468,555
	520000:Employee Benefits	206,390	239,405	269,810
	530000:Contractual Services	25	1,070	1,102
	540000:General Materials and Supplies	5,475	7,059	7,271
	550000:Travel and Conference/Meeting	9,047	9,853	10,149
	Cost Center Total	1,441,979	1,565,526	1,756,887

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
10017 Nursing	510000:Salaries	3,597,893	4,010,060	3,940,622
	520000:Employee Benefits	598,564	759,677	791,692
	530000:Contractual Services	3,550	2,835	20,000
	540000:General Materials and Supplies	23,803	16,977	17,486
	550000:Travel and Conference/Meeting	4,669	19,718	20,310
	Cost Center Total	4,228,478	4,809,267	4,790,110
10018 Veterinary Technology Program	510000:Salaries	718,143	812,058	856,199
	520000:Employee Benefits	116,674	133,949	162,240
	530000:Contractual Services	2,929	3,364	3,465
	540000:General Materials and Supplies	31,524	32,252	33,220
	550000:Travel and Conference/Meeting	11,684	10,924	11,252
	Cost Center Total	880,955	992,548	1,066,376
10025 Health & Public Services	510000:Salaries	1,817,161	1,988,550	2,474,635
	520000:Employee Benefits	378,526	492,983	538,999
	530000:Contractual Services	190,764	239,585	260,000
	540000:General Materials and Supplies	9,485	9,905	10,202
	550000:Travel and Conference/Meeting	5,061	7,407	7,629
	Cost Center Total	2,400,998	2,738,430	3,291,466
14501 Adjunct Faculty Center	510000:Salaries	21,956	33,596	29,120
	520000:Employee Benefits	413	487	422
	530000:Contractual Services	693	-	-
	540000:General Materials and Supplies	2,561	8,865	9,131
	550000:Travel and Conference/Meeting	2,491	4,786	4,930
	Cost Center Total	28,114	47,734	43,603

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
14514 Workforce Adult Education	510000:Salaries	81,866	86,510	90,405
	520000:Employee Benefits	28,611	32,731	34,975
	530000:Contractual Services	2,784	7,514	6,880
	540000:General Materials and Supplies	10,151	4,302	4,000
	550000:Travel and Conference/Meeting	549	2,249	2,316
	590000:Other Expenditures	900,219	1,711,500	1,762,845
	Cost Center Total	1,024,180	1,844,806	1,901,421
14515 Workforce Development	510000:Salaries	185,972	187,020	129,047
	520000:Employee Benefits	54,935	61,271	31,051
	530000:Contractual Services	1,810	7,140	7,354
	540000:General Materials and Supplies	2,274	1,785	1,839
	550000:Travel and Conference/Meeting	4,138	5,775	5,948
	Cost Center Total	249,129	262,991	175,239
14520 Morris Education Center	510000:Salaries	30,562	33,680	51,625
	520000:Employee Benefits	13,006	16,218	12,563
	540000:General Materials and Supplies	1,211	2,097	2,160
	550000:Travel and Conference/Meeting	275	321	331
	560000:Fixed Charges	42,225	44,990	46,630
	Cost Center Total	87,278	97,306	113,309
14522 Weitendorf Ag Education Center	510000:Salaries	36,907	50,000	54,075
	520000:Employee Benefits	12,031	31,855	14,833
	540000:General Materials and Supplies	402	1,613	4,161
	550000:Travel and Conference/Meeting	-	206	212
	Cost Center Total	49,340	83,674	73,281
17913 Lifelong Learning	510000:Salaries	210	-	-
	520000:Employee Benefits	16	-	-
	Cost Center Total	226	-	-
17915 MakerLab	540000:General Materials and Supplies	10	-	-

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

		FY2023	FY2024	FY2025
		Actuals	Budget	Budget
18101 V.P. Academic Affairs	510000:Salaries	438,520	550,639	578,587
	520000:Employee Benefits	68,682	116,601	124,546
	530000:Contractual Services	30,836	39,089	60,000
	540000:General Materials and Supplies	78,313	78,646	81,005
	550000:Travel and Conference/Meeting	26,313	83,770	86,283
	Cost Center Total	642,664	868,744	930,421
18102 Honors Program	510000:Salaries	29,816	52,500	51,090
	520000:Employee Benefits	11,871	31,896	1,206
	540000:General Materials and Supplies	337	3,819	3,934
	550000:Travel and Conference/Meeting	808	7,818	8,053
	Cost Center Total	42,832	96,033	64,283
18108 Phi Theta Kappa	540000:General Materials and Supplies	1,634	2,785	2,869
	550000:Travel and Conference/Meeting	1,842	4,286	4,415
	Cost Center Total	3,477	7,071	7,284
18110 Dean, Arts & Sciences	510000:Salaries	389,860	410,019	328,380
	520000:Employee Benefits	68,132	89,561	98,906
	540000:General Materials and Supplies	1,893	14,710	15,151
	550000:Travel and Conference/Meeting	465	16,754	17,257
	Cost Center Total	460,349	531,044	459,694
18113 Dean, Academic Excellence & Support	510000:Salaries	654,469	782,560	806,643
	520000:Employee Benefits	176,069	245,791	262,265
	530000:Contractual Services	240	-	-
	540000:General Materials and Supplies	7,285	8,190	8,436
	550000:Travel and Conference/Meeting	25,298	36,754	37,857
	590000:Other Expenditures	14,470	19,278	19,856
	Cost Center Total	877,831	1,092,573	1,135,057

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

		FY2023	FY2024	FY2025
		Actuals	Budget	Budget
18115 Dean, Career & Technical	510000:Salaries	312,830	363,358	379,291
	520000:Employee Benefits	109,086	131,266	118,662
	540000:General Materials and Supplies	4,278	-	4,000
	550000:Travel and Conference/Meeting	6,839	-	7,000
	590000:Other Expenditures	6,944	-	9,000
	Cost Center Total	439,978	494,624	517,952
18120 Dean, Applied Arts & Workforce Education	510000:Salaries	176,495	184,031	304,527
	520000:Employee Benefits	57,644	65,727	105,421
	530000:Contractual Services	1,985	2,678	2,758
	540000:General Materials and Supplies	7,816	29,927	30,825
	550000:Travel and Conference/Meeting	8,814	4,820	4,964
	Cost Center Total	252,753	287,182	448,495
18125 Dean, Nursing, Health & Public Services	510000:Salaries	308,349	318,628	206,375
	520000:Employee Benefits	89,409	99,612	70,563
	530000:Contractual Services	2,600	12,016	10,376
	540000:General Materials and Supplies	571	8,139	9,383
	550000:Travel and Conference/Meeting	68	6,236	7,423
	Cost Center Total	400,996	444,632	304,120
19006 International Education	540000:General Materials and Supplies	1,522	5,026	5,026
	550000:Travel and Conference/Meeting	11,098	10,316	10,316
	Cost Center Total	12,620	15,342	15,342
21102 Library	510000:Salaries	727,989	789,466	869,820
	520000:Employee Benefits	216,459	249,537	256,589
	530000:Contractual Services	-	7,427	7,650
	540000:General Materials and Supplies	203,421	203,639	209,748
	550000:Travel and Conference/Meeting	3,311	6,533	6,729
	Cost Center Total	1,151,180	1,256,602	1,350,536

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

		FY2023	FY2024	FY2025
		Actuals	Budget	Budget
22103 Media Services	510000:Salaries	329,580	395,626	464,730
	520000:Employee Benefits	93,569	137,266	221,519
	530000:Contractual Services	1,708	1,909	1,966
	540000:General Materials and Supplies	23,929	26,947	27,755
	550000:Travel and Conference/Meeting	978	1,049	1,080
	Cost Center Total	449,763	562,797	717,050
23101 Tutoring & Learning Center	510000:Salaries	562,602	717,205	746,182
	520000:Employee Benefits	116,315	128,959	118,619
	540000:General Materials and Supplies	5,773	5,912	6,089
	550000:Travel and Conference/Meeting	-	428	441
	Cost Center Total	684,689	852,504	871,331
23104 Testing Services	510000:Salaries	454,009	545,803	543,434
	520000:Employee Benefits	108,172	131,950	161,935
	540000:General Materials and Supplies	7,589	9,566	9,853
	550000:Travel and Conference/Meeting	1,815	842	867
	Cost Center Total	571,585	688,161	716,089
23105 iCAMPUS	510000:Salaries	297,397	306,157	320,264
	520000:Employee Benefits	63,583	81,368	86,887
	Cost Center Total	360,980	387,525	407,151
29109 Technology Support	510000:Salaries	410,054	578,532	611,512
	520000:Employee Benefits	126,150	159,293	189,374
	530000:Contractual Services	-	1,632	1,681
	540000:General Materials and Supplies	(4,696)	11,111	11,444
	550000:Travel and Conference/Meeting	124	3,206	3,302
	Cost Center Total	531,633	753,774	817,313

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

		FY2023	FY2024	FY2025
		Actuals	Budget	Budget
31300 Registration & Records	510000:Salaries	656,363	744,797	789,298
	520000:Employee Benefits	200,039	266,880	233,598
	530000:Contractual Services	1,897	2,440	2,440
	540000:General Materials and Supplies	51,632	56,465	56,465
	550000:Travel and Conference/Meeting	2,258	7,326	7,546
	Cost Center Total	912,188	1,077,907	1,089,347
31301 Admissions	510000:Salaries	642,996	673,439	705,443
	520000:Employee Benefits	197,803	221,508	270,169
	530000:Contractual Services	-	1,215	1,251
	540000:General Materials and Supplies	7,704	25,795	26,569
	550000:Travel and Conference/Meeting	9,703	13,013	13,403
	Cost Center Total	858,205	934,970	1,016,835
31303 Dean of Enrollment Management	510000:Salaries	282,269	305,775	322,653
	520000:Employee Benefits	44,101	61,107	98,019
	540000:General Materials and Supplies	528	1,821	1,821
	550000:Travel and Conference/Meeting	3,107	3,780	3,780
	Cost Center Total	330,005	372,483	426,272
32301 Student Rights & Responsibilities	510000:Salaries	480,069	755,222	819,613
	520000:Employee Benefits	158,496	261,879	306,891
	530000:Contractual Services	7,347	17,459	17,459
	540000:General Materials and Supplies	8,774	37,517	37,517
	550000:Travel and Conference/Meeting	7,107	15,885	15,885
	590000:Other Expenditures	163,097	19,278	19,278
	Cost Center Total	824,889	1,107,240	1,216,643
32303 Dean of Student Success	510000:Salaries	172,783	177,724	186,294
	520000:Employee Benefits	30,569	34,976	37,331
	530000:Contractual Services	1,760	8,033	8,274
	540000:General Materials and Supplies	911	2,678	2,758
	550000:Travel and Conference/Meeting	995	5,894	6,071
	Cost Center Total	207,019	229,305	240,729

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
32305 Student Advising Center	510000:Salaries	780,363	1,102,039	1,459,528
	520000:Employee Benefits	234,582	378,045	503,930
	540000:General Materials and Supplies	8,041	21,218	29,355
	550000:Travel and Conference/Meeting	5,549	6,915	7,122
	Cost Center Total	1,028,535	1,508,217	1,999,935
32307 Project Success	540000:General Materials and Supplies	-	2,100	2,163
	550000:Travel and Conference/Meeting	-	2,625	2,704
	590000:Other Expenditures	-	4,200	4,326
	Cost Center Total	-	8,925	9,193
32315 Academic Intervention & Support	510000:Salaries	576,200	600,813	678,893
	520000:Employee Benefits	146,169	167,252	186,814
	540000:General Materials and Supplies	16,297	10,928	10,928
	550000:Travel and Conference/Meeting	7,100	15,453	15,453
	580000:Capital Outlay	1,762	-	-
	Cost Center Total	747,528	794,447	892,088
34304 Financial Aid/Veterans	510000:Salaries	883,444	1,013,466	1,048,499
	520000:Employee Benefits	345,806	393,448	433,961
	530000:Contractual Services	1,050	6,545	6,741
	540000:General Materials and Supplies	5,772	12,451	12,825
	550000:Travel and Conference/Meeting	1,156	16,760	17,263
	590000:Other Expenditures	116,315	94,775	97,618
	Cost Center Total	1,353,543	1,537,445	1,616,907
34309 Federal Work Study Offset	510000:Salaries	(59,923)	12,949	14,115
35305 Career Services	510000:Salaries	197,839	445,349	488,747
	520000:Employee Benefits	29,789	114,270	99,589
	540000:General Materials and Supplies	8,148	9,393	9,675
	550000:Travel and Conference/Meeting	1,337	995	1,025
	Cost Center Total	237,113	570,007	599,036

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
36306 Student Services & Activities	510000:Salaries	283,266	385,202	372,506
	520000:Employee Benefits	86,082	129,733	119,130
	530000:Contractual Services	255	-	-
	540000:General Materials and Supplies	5,036	9,270	7,300
	550000:Travel and Conference/Meeting	3,103	3,015	4,985
	Cost Center Total	377,741	527,220	503,921
36310 International Student Services	510000:Salaries	68,302	138,358	148,480
	520000:Employee Benefits	12,134	46,294	49,536
	530000:Contractual Services	650	1,000	1,030
	540000:General Materials and Supplies	4,452	6,199	6,385
	550000:Travel and Conference/Meeting	14,425	16,533	17,029
	Cost Center Total	99,963	208,383	222,461
37307 Veterans Affairs	590000:Other Expenditures	22,223	250,000	250,000
38308 V.P. Student Development	510000:Salaries	181,046	282,034	249,189
	520000:Employee Benefits	26,123	47,472	50,011
	530000:Contractual Services	11,849	49,569	51,056
	540000:General Materials and Supplies	7,392	11,621	11,970
	550000:Travel and Conference/Meeting	16,085	9,104	9,377
	Cost Center Total	242,495	399,800	371,603
38309 Disability Services	510000:Salaries	451,946	556,354	551,557
	520000:Employee Benefits	43,340	51,022	108,831
	530000:Contractual Services	3,092	10,555	40,555
	540000:General Materials and Supplies	10,078	13,770	13,770
	550000:Travel and Conference/Meeting	5,145	4,590	4,590
	Cost Center Total	513,601	636,291	719,302

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
39310 Multicultural Student Affairs	510000:Salaries	233,546	294,631	349,195
	520000:Employee Benefits	57,711	110,720	88,253
	530000:Contractual Services	10,197	14,671	15,111
	540000:General Materials and Supplies	10,087	8,412	8,664
	550000:Travel and Conference/Meeting	5,083	13,565	13,972
	Cost Center Total	316,624	441,999	475,195
41001 Grundy County Workforce Development	540000:General Materials and Supplies	10	-	-
41104 CED Ancillary Projects	510000:Salaries	-	48,688	51,122
	520000:Employee Benefits	-	13,824	14,762
	Cost Center Total	-	62,511	65,884
42602 Community Education 525	590000:Other Expenditures	72,058	-	80,000
69070 Auto Shop Technology	510000:Salaries	953	-	-
81111 Executive Office	510000:Salaries	540,752	446,278	404,582
	520000:Employee Benefits	92,655	71,346	109,779
	530000:Contractual Services	99,675	200,000	200,000
	540000:General Materials and Supplies	72,178	87,008	87,008
	550000:Travel and Conference/Meeting	69,394	60,000	60,000
	590000:Other Expenditures	4,379	150,000	150,000
	Cost Center Total	879,032	1,014,632	1,011,369
81112 Executive Vice President	510000:Salaries	279,863	297,907	313,077
	520000:Employee Benefits	43,440	50,460	53,854
	530000:Contractual Services	136,112	10,500	10,500
	540000:General Materials and Supplies	3,926	7,000	5,000
	550000:Travel and Conference/Meeting	12,006	40,000	40,000
	590000:Other Expenditures	-	-	3,725
	Cost Center Total	475,347	405,867	426,156

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
81113 Diversity, Equity & Inclusion	510000:Salaries	352,877	436,083	487,997
	520000:Employee Benefits	78,648	112,670	94,533
	530000:Contractual Services	29,902	47,500	48,925
	540000:General Materials and Supplies	37,600	17,850	18,386
	550000:Travel and Conference/Meeting	8,560	5,960	21,139
	590000:Other Expenditures	1,502	21,000	6,630
	Cost Center Total	509,089	641,063	677,610
81115 Compliance	510000:Salaries	3,244	101,460	120,000
	520000:Employee Benefits	55	33,090	35,685
	530000:Contractual Services	-	20,750	21,373
	550000:Travel and Conference/Meeting	-	18,400	26,952
	Cost Center Total	3,299	173,700	204,010
81117 Executive Office Initiatives	530000:Contractual Services	-	-	50,000
	540000:General Materials and Supplies	-	-	125,000
	Cost Center Total	-	-	175,000
82111 V.P. Finance & Administrative Services	510000:Salaries	194,201	271,135	284,993
	520000:Employee Benefits	31,620	49,817	33,910
	530000:Contractual Services	579	14,029	14,450
	540000:General Materials and Supplies	14,786	18,053	18,595
	550000:Travel and Conference/Meeting	323	5,783	5,956
	Cost Center Total	241,510	358,817	357,903
82112 Financial Services	510000:Salaries	1,272,695	1,362,847	1,489,271
	520000:Employee Benefits	296,525	349,025	416,834
	530000:Contractual Services	1,500	3,386	3,488
	540000:General Materials and Supplies	12,924	22,124	22,788
	550000:Travel and Conference/Meeting	2,411	10,133	10,437
	Cost Center Total	1,586,054	1,747,515	1,942,818

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

		FY2023	FY2024	FY2025
		Actuals	Budget	Budget
82113 Business & Auxiliary Services	510000:Salaries	338,107	347,057	364,082
	520000:Employee Benefits	87,944	100,010	106,851
	530000:Contractual Services	524	1,378	1,378
	540000:General Materials and Supplies	13,088	13,773	13,773
	550000:Travel and Conference/Meeting	2,184	2,073	2,073
	580000:Capital Outlay	101,145	100,000	100,000
	Cost Center Total	542,991	564,291	588,158
83113 Marketing And Publications	510000:Salaries	447,323	540,777	587,462
	520000:Employee Benefits	93,392	111,693	139,371
	530000:Contractual Services	3,722	5,250	5,408
	540000:General Materials and Supplies	970,576	894,823	921,668
	550000:Travel and Conference/Meeting	4,367	7,666	7,666
	Cost Center Total	1,519,380	1,560,209	1,661,574
83116 External Relations	510000:Salaries	268,197	312,240	330,814
	520000:Employee Benefits	61,250	76,114	100,620
	530000:Contractual Services	8,010	10,945	11,273
	540000:General Materials and Supplies	8,048	6,310	6,499
	550000:Travel and Conference/Meeting	11,738	17,361	17,882
	Cost Center Total	357,243	422,970	467,088
84114 Human Resources	510000:Salaries	803,520	1,048,510	1,024,114
	520000:Employee Benefits	343,551	374,808	409,220
	530000:Contractual Services	98,790	75,815	78,089
	540000:General Materials and Supplies	53,590	75,000	77,250
	550000:Travel and Conference/Meeting	25,638	36,216	37,302
	590000:Other Expenditures	1,789	53,500	55,105
	Cost Center Total	1,326,877	1,663,848	1,681,080

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
86116 Alumni Affairs	510000:Salaries	109,237	112,847	125,421
	520000:Employee Benefits	2,329	2,818	3,120
	530000:Contractual Services	525	1,607	1,655
	540000:General Materials and Supplies	40,685	43,440	44,743
	550000:Travel and Conference/Meeting	8,006	7,663	7,893
	Cost Center Total	160,782	168,375	182,833
86118 Grant Office	510000:Salaries	208,788	210,965	217,534
	520000:Employee Benefits	58,243	66,072	84,366
	540000:General Materials and Supplies	2,739	7,067	7,279
	550000:Travel and Conference/Meeting	2,936	2,576	2,653
	Cost Center Total	272,706	286,680	311,832
88118 Print Services	510000:Salaries	99,433	112,994	105,786
	520000:Employee Benefits	22,353	25,568	27,299
	530000:Contractual Services	99	5,489	5,654
	540000:General Materials and Supplies	68,584	78,750	81,113
	540100:Print Services Back Charge	(213,308)	(200,000)	(200,000)
	550000:Travel and Conference/Meeting	168	769	792
	560000:Fixed Charges	223,886	248,395	225,847
	Cost Center Total	201,214	271,965	246,491
91111 Board of Trustees	510000:Salaries	500	500	500
	520000:Employee Benefits	10	12	12
	530000:Contractual Services	36,853	220,500	225,000
	540000:General Materials and Supplies	52,017	86,370	99,000
	550000:Travel and Conference/Meeting	51,390	60,000	52,400
	Cost Center Total	140,770	367,382	376,912

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

		FY2023	FY2024	FY2025
		Actuals	Budget	Budget
92112 Institutional Exp	510000:Salaries	475,015	665,000	863,237
	520000:Employee Benefits	122,018	142,968	170,718
	530000:Contractual Services	3,608	25,000	25,000
	560000:Fixed Charges	-	18,639	30,000
	590000:Other Expenditures	3,592,672	3,940,000	4,068,000
	Cost Center Total	4,193,314	4,791,607	5,156,955
92113 Professional Development	530000:Contractual Services	30,846	35,175	72,460
	540000:General Materials and Supplies	45	2,261	2,329
	550000:Travel and Conference/Meeting	7,470	26,843	27,648
	590000:Other Expenditures	-	-	20,000
	Cost Center Total	38,360	64,279	122,437
93112 Mail Center	510000:Salaries	86,814	88,343	127,066
	520000:Employee Benefits	12,704	14,412	49,182
	530000:Contractual Services	1,213	7,762	7,995
	540000:General Materials and Supplies	51,357	160,000	164,800
	550000:Travel and Conference/Meeting	1,002	1,937	1,995
	560000:Fixed Charges	12,673	13,375	13,776
	Cost Center Total	165,763	285,829	364,814
94114 Institutional Research & Effectiveness	510000:Salaries	382,812	393,027	419,708
	520000:Employee Benefits	89,023	101,453	108,543
	530000:Contractual Services	24,543	45,150	46,505
	540000:General Materials and Supplies	18	652	1,480
	550000:Travel and Conference/Meeting	600	8,551	8,000
	Cost Center Total	496,997	548,833	584,237

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

		FY2023	FY2024	FY2025
		Actuals	Budget	Budget
95115 Information Technology	510000:Salaries	2,599,114	2,675,103	2,772,223
	520000:Employee Benefits	700,942	809,297	896,528
	530000:Contractual Services	559,734	654,141	641,902
	540000:General Materials and Supplies	1,312,680	1,600,000	2,346,716
	550000:Travel and Conference/Meeting	77,641	120,665	124,285
	590000:Other Expenditures	150	-	-
	Cost Center Total	5,250,261	5,859,206	6,781,654
97117 Non-Operating	590000:Other Expenditures	479,684	400,000	420,000
99199 Contingency	600000:Provision for Contingency	-	500,000	500,000
	Total Expenditures	\$ 75,509,334	\$ 88,285,320	\$ 93,644,264
	710000 Transfer To Other Funds	14,395,024	1,187,680	1,380,471
	Total Education Fund	\$ 89,904,358	\$ 89,473,000	\$ 95,024,735

**Joliet Junior College
Budget Detail**

**Operations And Maintenance Fund
Revenues**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
411000:Property Taxes	00000 General	20,497,785	21,460,000	21,660,000
460000:Facilities Revenue	00000 General	94,965	85,000	94,000
490000:Other Revenue	00000 General	28,038	-	-
Total Operation & Maintenance Fund		<u>\$20,620,788</u>	<u>\$21,545,000</u>	<u>\$21,754,000</u>

**Joliet Junior College
Budget Detail**

**Operations and Maintenance Fund
Expenses**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
71201 Maintenance	510000:Salaries	1,361,787	1,591,000	1,687,242
	520000:Employee Benefits	417,248	547,486	535,045
	530000:Contractual Services	619,403	548,734	565,196
	540000:General Materials and Supplies	455,995	444,499	457,834
	550000:Travel and Conference/Meeting	3,903	6,476	6,670
	560000:Fixed Charges	638	1,099	1,132
	Cost Center Total	2,858,974	3,139,294	3,253,119
72202 Custodial	510000:Salaries	2,763,941	2,933,654	3,097,419
	520000:Employee Benefits	959,800	1,125,994	1,157,494
	530000:Contractual Services	48,840	102,418	105,491
	540000:General Materials and Supplies	216,827	289,490	298,175
	550000:Travel and Conference/Meeting	3,292	22,575	23,252
	Cost Center Total	3,992,701	4,474,132	4,681,830
	73203 Roads & Grounds	510000:Salaries	846,346	1,151,740
520000:Employee Benefits		213,417	311,033	313,563
530000:Contractual Services		110,515	108,540	111,796
540000:General Materials and Supplies		132,347	149,756	154,249
550000:Travel and Conference/Meeting		1,171	5,618	5,787
560000:Fixed Charges		2,421	3,043	3,134
580000:Capital Outlay		168,675	174,500	259,000
Cost Center Total		1,474,894	1,904,230	2,098,948
74204 Campus Police	510000:Salaries	2,347,558	2,602,795	2,721,434
	520000:Employee Benefits	608,118	713,294	769,830
	530000:Contractual Services	28,388	46,952	74,861
	540000:General Materials and Supplies	57,979	60,045	61,846
	550000:Travel and Conference/Meeting	17,136	18,521	19,077
	570000:Utilities	975	2,860	2,974
	580000:Capital Outlay	83,675	126,500	-
	Cost Center Total	3,143,830	3,570,968	3,650,022

**Joliet Junior College
Budget Detail**

**Operations and Maintenance Fund
Expenses**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
75205 Transportation	540000:General Materials and Supplies	89,308	135,000	135,000
	550000:Travel and Conference/Meeting	820	-	4,000
	Cost Center Total	90,128	135,000	139,000
76206 Plant Utilities	570000:Utilities	1,490,030	2,884,148	2,999,514
78208 Administration	510000:Salaries	582,733	604,436	646,741
	520000:Employee Benefits	171,573	197,942	211,834
	530000:Contractual Services	3,849	4,731	4,873
	540000:General Materials and Supplies	7,435	11,469	11,813
	550000:Travel and Conference/Meeting	9,744	15,578	16,045
	Cost Center Total	775,333	834,156	891,306
79109 Environmental Health & Safety	510000:Salaries	136,430	142,082	155,723
	520000:Employee Benefits	40,504	46,711	50,068
	530000:Contractual Services	51,301	50,970	65,499
	540000:General Materials and Supplies	27,666	30,135	31,039
	550000:Travel and Conference/Meeting	1,089	3,000	3,090
	Cost Center Total	256,990	272,898	305,418
92209 O&M Institutional Exp	540000:General Materials and Supplies	-	1,000	500
	550000:Travel and Conference/Meeting	-	5,000	5,000
	560000:Fixed Charges	(9,989)	25,646	30,604
	580000:Capital Outlay	2,233	-	41,000
	590000:Other Expenditures	-	9,450	-
	Cost Center Total	(7,756)	41,096	77,104
93113 Receiving	510000:Salaries	158,717	220,050	186,759
	520000:Employee Benefits	29,100	34,787	37,098
	530000:Contractual Services	270	2,778	2,778
	540000:General Materials and Supplies	6,937	5,294	5,294
	Cost Center Total	195,024	262,908	231,929
93114 Telecommunications	570000:Utilities	403,569	351,171	350,809

**Joliet Junior College
Budget Detail**

**Operations and Maintenance Fund
Expenses**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
99199 Contingency	600000:Provision for Contingency	-	200,000	200,000
	Total Expenditures	<u>\$14,673,717</u>	<u>\$18,070,000</u>	<u>\$18,879,000</u>
	710000 Transfer To Other Funds	<u>5,475,000</u>	<u>3,475,000</u>	<u>2,875,000</u>
	Total Operation & Maintenance Fund	<u>\$20,148,717</u>	<u>\$21,545,000</u>	<u>\$21,754,000</u>

**Joliet Junior College
Budget Detail**

**Restricted Purpose
Revenues**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
420000:State Governmental Sources	Total State Governmental Sources	37,448,500	32,242,358	40,179,849
430000:Federal Governmental Sources	Total Federal Governmental Sources	24,245,659	30,900,041	31,764,394
490000:Other Revenue	Total Other Revenue	329,379	199,612	205,747
	Total Revenues	<u>\$62,023,538</u>	<u>\$63,342,011</u>	<u>\$72,149,990</u>
720000 Transfer From Other Funds	00000 General	<u>495,024</u>	<u>534,440</u>	<u>586,471</u>
	Total Restricted Purposes Fund	<u>\$62,518,562</u>	<u>\$63,876,451</u>	<u>\$72,736,461</u>

**Joliet Junior College
Budget Detail**

**Restricted Purpose
Expenses**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
10001 Agriculture	540000:General Materials and Supplies	5,429	-	-
	580000:Capital Outlay	44,849	-	-
	590000:Other Expenditures	15,963	-	-
	Cost Center Total	66,241	-	-
10005 English/Foreign Language	510000:Salaries	9,177	-	-
	520000:Employee Benefits	180	-	-
	530000:Contractual Services	1,750	-	-
	540000:General Materials and Supplies	59	-	-
	590000:Other Expenditures	1,082	-	-
	Cost Center Total	12,248	-	-
10006 Study Abroad	530000:Contractual Services	3,265	-	-
10009 Natural Science/P.E.	510000:Salaries	14,879	-	-
	520000:Employee Benefits	2,198	-	-
	530000:Contractual Services	10,750	-	-
	540000:General Materials and Supplies	2,150	-	-
	550000:Travel and Conference/Meeting	5,684	-	-
	590000:Other Expenditures	74,856	-	-
	Cost Center Total	110,518	-	-
10014 Social Science	510000:Salaries	55,266	-	-
	520000:Employee Benefits	30,098	-	-
	530000:Contractual Services	28,510	-	-
	540000:General Materials and Supplies	54,707	-	-
	550000:Travel and Conference/Meeting	717	-	-
	590000:Other Expenditures	35,664	-	-
	Cost Center Total	204,960	-	-
10015 Technical Education	540000:General Materials and Supplies	9,801	-	-
	580000:Capital Outlay	1,072	-	-
	Cost Center Total	10,872	-	-

**Joliet Junior College
Budget Detail**

**Restricted Purpose
Expenses**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
10965 Foundation Art Vera Smith	580000:Capital Outlay	27,879	-	-
14514 Workforce Adult Education	510000:Salaries	1,619,148	1,623,075	1,714,033
	520000:Employee Benefits	234,189	305,388	301,155
	540000:General Materials and Supplies	320,927	230,087	150,142
	550000:Travel and Conference/Meeting	20,024	42,416	29,398
	560000:Fixed Charges	7,419	9,000	8,000
	590000:Other Expenditures	61,207	60,000	60,000
	Cost Center Total	2,262,915	2,269,966	2,262,728
14520 Morris Education Center	530000:Contractual Services	3,100	-	-
17100 Clean Jobs Workforce Network Program	510000:Salaries	-	-	605,503
	520000:Employee Benefits	-	-	282,434
	530000:Contractual Services	-	-	377,760
	540000:General Materials and Supplies	-	-	130,432
	550000:Travel and Conference/Meeting	-	-	6,030
	580000:Capital Outlay	-	-	27,950
	590000:Other Expenditures	-	-	1,656,002
	Cost Center Total	-	-	3,086,111
18115 Dean, Career & Technical	510000:Salaries	347,224	452,130	459,298
	520000:Employee Benefits	133,737	185,011	192,010
	530000:Contractual Services	2,015	2,200	9,500
	540000:General Materials and Supplies	177,091	185,209	123,116
	550000:Travel and Conference/Meeting	11,924	15,200	16,569
	560000:Fixed Charges	3,709	39,197	-
	580000:Capital Outlay	44,963	-	143,052
	590000:Other Expenditures	33,131	5,000	64,517
	Cost Center Total	753,794	883,947	1,008,062

**Joliet Junior College
Budget Detail**

**Restricted Purpose
Expenses**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
18120 Dean, Applied Arts & Workforce Education	530000:Contractual Services	2,299	-	-
	540000:General Materials and Supplies	38,891	-	-
	580000:Capital Outlay	38,542	-	-
	Cost Center Total	79,733	-	-
18125 Dean, Nursing, Health & Public Services	510000:Salaries	96,129	391,561	351,548
	520000:Employee Benefits	21,907	90,073	77,034
	540000:General Materials and Supplies	163,547	11,537	17,100
	550000:Travel and Conference/Meeting	-	25,600	2,537
	580000:Capital Outlay	44,218	-	-
	590000:Other Expenditures	340,913	339,907	205,866
	Cost Center Total	666,713	858,678	654,085
29600 Early Childhood Access Consortium for Equity	510000:Salaries	145,645	169,350	-
	520000:Employee Benefits	77,400	114,253	-
	530000:Contractual Services	-	11,000	-
	540000:General Materials and Supplies	5,063	19,370	-
	550000:Travel and Conference/Meeting	7,099	7,740	-
	580000:Capital Outlay	8,706	-	-
	590000:Other Expenditures	102,530	168,625	-
	Cost Center Total	346,443	490,338	-
29990 CARES Act Institutional	510000:Salaries	44,989	-	-
	520000:Employee Benefits	16,831	-	-
	530000:Contractual Services	270,150	-	-
	540000:General Materials and Supplies	25,302	-	-
	550000:Travel and Conference/Meeting	468	-	-
	580000:Capital Outlay	771,459	-	-
	590000:Other Expenditures	3,931,683	-	-
	Cost Center Total	5,060,882	-	-

**Joliet Junior College
Budget Detail**

**Restricted Purpose
Expenses**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
32301 Student Rights & Responsibilities	510000:Salaries	141,573	-	-
	520000:Employee Benefits	41,752	-	-
	530000:Contractual Services	8,790	-	-
	540000:General Materials and Supplies	14,453	-	-
	Cost Center Total	206,568	-	-
32320 Project Achieve Student Support Services	510000:Salaries	231,553	251,784	293,653
	520000:Employee Benefits	111,211	133,608	140,067
	530000:Contractual Services	26	2,000	5,456
	540000:General Materials and Supplies	2,209	18,702	11,621
	550000:Travel and Conference/Meeting	16,149	5,660	38,000
	590000:Other Expenditures	34,681	38,648	47,244
	Cost Center Total	395,828	450,402	536,041
32340 Project Achieve Talent Search	510000:Salaries	93,657	142,121	212,268
	520000:Employee Benefits	20,960	47,064	54,007
	530000:Contractual Services	-	12,000	15,636
	540000:General Materials and Supplies	25,515	5,977	14,544
	550000:Travel and Conference/Meeting	40,740	53,000	116,572
	590000:Other Expenditures	11,870	17,213	27,179
	Cost Center Total	192,741	277,375	440,206
32360 Student Success	510000:Salaries	5,749	-	-
	540000:General Materials and Supplies	6,640	-	-
	550000:Travel and Conference/Meeting	18,988	-	-
	Cost Center Total	31,376	-	-
34100 Scholarships	590000:Other Expenditures	600	-	-
34304 Financial Aid/Veterans	510000:Salaries	76,421	170,500	172,000
	530000:Contractual Services	18,383	48,000	58,000
	550000:Travel and Conference/Meeting	450	-	-
	590000:Other Expenditures	16,227,154	25,256,500	25,245,000
	Cost Center Total	16,322,408	25,475,000	25,475,000

**Joliet Junior College
Budget Detail**

**Restricted Purpose
Expenses**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
34314 Monetary Award Program (MAP)	590000:Other Expenditures	2,096,833	-	-
34325 ARPA Will County Scholarship	590000:Other Expenditures	22,255	-	1,320,378
35305 Career Services	530000:Contractual Services	21,123	-	-
40000 Clean Energy Contractor Incubator Program	510000:Salaries	-	-	488,559
	520000:Employee Benefits	-	-	203,663
	530000:Contractual Services	-	-	77,000
	540000:General Materials and Supplies	-	-	56,500
	550000:Travel and Conference/Meeting	-	-	19,500
	590000:Other Expenditures	-	-	351,422
	Cost Center Total	-	-	1,196,644
41000 Will County Workforce Development	510000:Salaries	702,139	614,342	629,414
	520000:Employee Benefits	251,727	276,628	259,952
	530000:Contractual Services	11,215	35,000	-
	540000:General Materials and Supplies	180,734	319,198	16,465
	550000:Travel and Conference/Meeting	1,608	5,000	3,000
	590000:Other Expenditures	372,925	617,000	540,665
	Cost Center Total	1,520,348	1,867,168	1,449,496
41001 Grundy County Workforce Development	510000:Salaries	163,680	166,474	169,441
	520000:Employee Benefits	62,910	68,507	70,745
	530000:Contractual Services	304	2,240	46,100
	540000:General Materials and Supplies	17,681	24,931	19,700
	550000:Travel and Conference/Meeting	463	11,000	160
	590000:Other Expenditures	206,609	197,308	173,978
	Cost Center Total	451,648	470,460	480,124

**Joliet Junior College
Budget Detail**

**Restricted Purpose
Expenses**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
41002 Workforce Education	510000:Salaries	53,802	58,085	59,770
	520000:Employee Benefits	3,511	4,997	5,191
	540000:General Materials and Supplies	27,615	16,917	15,966
	550000:Travel and Conference/Meeting	3,014	3,850	3,850
	590000:Other Expenditures	9,289	15,216	16,408
	Cost Center Total	97,232	99,065	101,185
41104 CED Ancillary Projects	510000:Salaries	3,507	-	175,250
	520000:Employee Benefits	268	-	33,167
	530000:Contractual Services	612	-	18,875
	540000:General Materials and Supplies	3,033	-	19,616
	550000:Travel and Conference/Meeting	951	-	6,940
	580000:Capital Outlay	-	-	1,500
	590000:Other Expenditures	1,052	-	-
	Cost Center Total	9,424	-	255,348
43000 IGEN IL EPA Grant	510000:Salaries	111,985	-	154,820
	520000:Employee Benefits	1,624	-	2,303
	530000:Contractual Services	1,776,588	-	2,085,702
	540000:General Materials and Supplies	6,900	-	16,000
	550000:Travel and Conference/Meeting	2,903	-	22,000
	590000:Other Expenditures	100,000	-	148,000
	Cost Center Total	2,000,000	-	2,428,825
43205 Foundation Sczepaniak	510000:Salaries	-	-	-
	520000:Employee Benefits	-	-	-
	Cost Center Total	-	-	-
44000 Early Childhood Community Outreach	510000:Salaries	11,345	-	-
	520000:Employee Benefits	1,551	-	-
	530000:Contractual Services	760	-	-
	540000:General Materials and Supplies	271,463	-	-
	550000:Travel and Conference/Meeting	2,496	-	-
	Cost Center Total	287,615	-	-

**Joliet Junior College
Budget Detail**

**Restricted Purpose
Expenses**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
69069 Early Childhood Center	530000:Contractual Services	115,701	-	-
	540000:General Materials and Supplies	323	-	-
	550000:Travel and Conference/Meeting	4,887	-	-
	Cost Center Total	<u>120,912</u>	<u>-</u>	<u>-</u>
74204 Campus Police	510000:Salaries	209	-	130,246
	520000:Employee Benefits	31	-	1,889
	530000:Contractual Services	34,268	-	-
	540000:General Materials and Supplies	-	-	275
	550000:Travel and Conference/Meeting	5,114	-	-
	590000:Other Expenditures	3,962	-	-
	Cost Center Total	<u>43,584</u>	<u>-</u>	<u>132,410</u>
82112 Financial Services	530000:Contractual Services	<u>12,332</u>	<u>20,000</u>	<u>-</u>
92400 Major Maint./Mod.	510000:Salaries	8,751	-	-
	520000:Employee Benefits	1,249	-	-
	530000:Contractual Services	-	-	35,600
	580000:Capital Outlay	5,000	-	1,082,000
	Cost Center Total	<u>15,000</u>	<u>-</u>	<u>1,117,600</u>
96963 Institutional Advancement	510000:Salaries	436,895	461,500	507,079
	520000:Employee Benefits	155,087	164,351	189,276
	530000:Contractual Services	41,894	50,003	56,503
	540000:General Materials and Supplies	23,526	29,671	30,561
	550000:Travel and Conference/Meeting	6,693	6,844	7,049
	570000:Utilities	-	1,683	1,750
	Cost Center Total	<u>664,095</u>	<u>714,052</u>	<u>792,218</u>
99800 Retirement Commitments/SURS	590000:Other Expenditures	<u>28,423,148</u>	<u>30,000,000</u>	<u>30,000,000</u>

**Joliet Junior College
Budget Detail**

**Restricted Purpose
Expenses**

	FY2023 Actuals	FY2024 Budget	FY2025 Budget
Total Expenditures	<u>\$62,544,632</u>	<u>\$63,876,451</u>	<u>72,736,461</u>
720000 Transfer From Other Funds	<u>-</u>	<u>-</u>	<u>-</u>
Total Restricted Purpose Fund	<u>\$62,544,632</u>	<u>\$63,876,451</u>	<u>\$72,736,461</u>

**Joliet Junior College
Budget Detail**

**Audit Fund
Revenues**

	FY2023 Actuals	FY2024 Budget	FY2025 Budget
411000:Property Taxes			
00000 General	95,637	82,000	85,000
Total Audit Fund	\$95,637	\$82,000	\$85,000

411000:Property Taxes

00000 General

Total Audit Fund

**Joliet Junior College
Budget Detail**

**Audit Fund
Expenses**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
92610 Audit Services	530000:Contractual Services	78,235	82,000	86,000
99199 Contingency	600000:Provision for Contingency	-	115,000	129,000
	Total Audit Fund	<u>\$78,235</u>	<u>\$197,000</u>	<u>\$215,000</u>

**Joliet Junior College
Budget Detail**

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

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
411000:Property Taxes	00000 General	740,924	815,000	900,000
	Total Liability, Protection & Settlement	<u>\$740,924</u>	<u>\$815,000</u>	<u>\$900,000</u>

**Joliet Junior College
Budget Detail**

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

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
92612 Tort Liability	530000:Contractual Services	14,001	25,000	25,000
	560000:Fixed Charges	677,886	740,000	925,000
	Cost Center Total	<u>691,887</u>	<u>765,000</u>	<u>950,000</u>
92613 Unemployment Liability	520000:Employee Benefits	42,846	-	50,000
99199 Contingency	600000:Provision for Contingency	-	950,000	875,000
	Total Liability, Protection & Settlement	<u>\$734,733</u>	<u>\$1,715,000</u>	<u>\$1,875,000</u>

**Joliet Junior College
Budget Detail**

**General Obligation Bond Fund
Revenues**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
411000:Property Taxes	79009 Referendum Bond Projects	7,616,563	7,688,250	8,055,000
710000 Transfer From Other Funds	00000 General	4,889,443	4,969,543	4,193,293
Total Bond & Interest Fund		<u>\$12,506,006</u>	<u>\$12,657,793</u>	<u>\$12,248,293</u>

**Joliet Junior College
Budget Detail**

**General Obligation Bond Fund
Expenses**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
79008 2008 Bond Projects	560000:Fixed Charges	4,875,914	4,967,543	4,191,293
	590000:Other Expenditures	1,900	2,000	2,000
	Cost Center Total	<u>4,877,814</u>	<u>4,969,543</u>	<u>4,193,293</u>
79009 Referendum Bond Projects	560000:Fixed Charges	7,350,625	7,470,750	7,531,625
	590000:Other Expenditures	475	1,000	1,000
	Cost Center Total	<u>7,351,100</u>	<u>7,471,750</u>	<u>7,532,625</u>
Total Bond & Interest Fund		<u>\$12,228,914</u>	<u>\$12,441,293</u>	<u>\$11,725,918</u>

**Joliet Junior College
Budget Detail**

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

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
411000:Property Taxes	92312 Life Safety Projects	1,066,972	1,040,000	1,040,000
420000:State Governmental Sources	92400 Major Maint./Mod.	-	4,312,500	4,312,500
430000:Federal Governmental Sources	00000 General	562,966	-	-
442000:Student Fees	00000 General	3,979,847	4,053,000	4,145,000
470000:Investment Income	00000 General	61,110	-	-
490000:Other Revenue	00000 General	489,317	400,000	400,000
	Total Revenues	\$6,160,212	\$9,805,500	\$9,897,500
720000 Transfer From Other Funds	00000 General	18,975,000	3,475,000	2,875,000
	Total Operation & Maintenance (Rest.) Fund	\$25,135,212	\$13,280,500	\$12,772,500

**Joliet Junior College
Budget Detail**

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

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
71301 Exterior Wall Systems	580000:Capital Outlay	465,047	535,000	235,000
71302 Conveying Systems	580000:Capital Outlay	21,334	8,000	8,000
71303 Heating Systems	580000:Capital Outlay	20,489	545,000	610,000
71304 Electrical Systems	580000:Capital Outlay	98,460	345,000	120,000
71305 Cooling Systems	580000:Capital Outlay	363,475	130,000	175,000
71306 Roofing Systems	580000:Capital Outlay	-	10,000	40,000
71307 Interior Systems	580000:Capital Outlay	258,462	525,000	1,495,000
71308 Electrical Lighting	580000:Capital Outlay	28,544	50,000	70,000
71310 Plumbing Systems	580000:Capital Outlay	9,850	310,000	210,000
71311 Specialty Systems	530000:Contractual Services	85,941	300,000	150,000
	580000:Capital Outlay	1,507	-	-
	Cost Center Total	87,448	300,000	150,000
71312 Site Work	580000:Capital Outlay	258,422	390,000	575,000
71314 Energy Efficiency Projects	580000:Capital Outlay	-	-	350,000
82113 Business & Auxiliary Services	540000:General Materials and Supplies	-	-	185,000
	580000:Capital Outlay	-	-	1,062,000
	Cost Center Total	-	-	1,247,000
92312 Life Safety Projects	580000:Capital Outlay	309,902	2,490,000	3,165,000
92321 FYx1 Life Safety Project	530000:Contractual Services	23,175	-	-

**Joliet Junior College
Budget Detail**

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

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
92400 Major Maint./Mod.	530000:Contractual Services	-	150,000	150,000
	540000:General Materials and Supplies	5,028	22,957	151,207
	580000:Capital Outlay	2,308,926	37,000,000	49,473,000
	Cost Center Total	<u>2,313,953</u>	<u>37,172,957</u>	<u>49,774,207</u>
	Total Expenditures	<u>\$4,258,561</u>	<u>\$42,810,957</u>	<u>\$58,224,207</u>
	710000 Transfer To Other Funds	<u>6,842,257</u>	<u>10,969,543</u>	<u>8,548,293</u>
	Total Operat & Maint Restrict Fund	<u>\$11,100,818</u>	<u>\$53,780,500</u>	<u>\$66,772,500</u>

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Revenues**

		FY2023	FY2024	FY2025
		Actuals	Budget	Budget
430000:Federal Governmental Sources	32307 Project Success	28,179	-	-
	65400 Student Clubs	100,000	-	-
	95116 Technology Action Plan	275,000	-	-
	Total Federal Governmental Sources	403,179	-	-
442000:Student Fees	10009 Natural Science/P.E.	128,079	147,207	156,039
	10501 Agriculture Course Fees	34,294	40,000	40,000
	10502 Fine Arts Course Fees	66,873	78,000	85,000
	10503 Business Course Fees	34,294	40,000	40,000
	10505 English/Foreign Language Course Fees	13,717	16,000	16,000
	10508 Math Course Fees	27,435	32,000	32,000
	10509 Natural Science Course Fees	171,469	200,000	200,000
	10514 Social Science Course Fees	21,433	25,000	25,000
	10515 Technical Course Fees	162,896	190,000	190,000
	10516 Culinary Arts Course Fees	205,763	290,000	290,000
	10517 Nursing Course Fees	150,036	255,000	270,000
	10518 Vet Tech Course Fees	31,594	47,000	47,000
	10519 Academic Course Fees	25,720	30,000	30,000
	10525 Health & Public Services Course Fees	98,595	108,000	125,000
	17911 Contract Training	399,335	466,000	466,000
	17912 Career Training	249,279	379,800	405,146
	17913 Lifelong Learning	174,234	363,432	363,432
	17914 Commercial Driver License Training	215,248	354,545	354,545
	17915 MakerLab	32,694	21,902	20,000
	17933 Professional Services Health	58,438	15,600	16,050
	17943 Workforce Services/WDC	36,841	40,000	30,000
	17952 Grundy Education Center	584	1,564	1,564
	19906 Allied Health	3,000	50,000	51,500
	21102 Library	30,008	35,000	35,000
	23104 Testing Services	29,780	81,315	50,500
	23105 iCAMPUS	1,004,875	952,122	1,000,000
	41104 CED Ancillary Projects	60	193,054	-
	63009 Fine Arts/Art Clay	1,990	2,625	2,625

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Revenues**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
	63023 Art	430	2,405	2,405
	65400 Student Clubs	758,066	770,000	789,500
	95116 Technology Action Plan	1,895,165	1,930,000	1,975,000
	Total Student Fees	6,062,225	7,157,571	7,109,306
450000:Sales and Service Fees	10009 Natural Science/P.E.	135	500	500
	10016 Culinary Arts	212,331	170,050	200,000
	18108 Phi Theta Kappa	7,550	7,500	7,600
	61021 Food Service	923,994	944,251	1,106,105
	62022 Bookstore	4,085,686	3,850,755	4,508,691
	63017 Blazer	3,425	8,000	8,000
	69070 Auto Shop Technology	223,811	377,000	377,000
	69090 Greenhouse	87,450	123,000	123,000
	69095 Hills Student Vet Feeding Program	-	2,000	-
	Total Sales and Service Fees	5,544,382	5,483,056	6,330,896
460000:Facilities Revenue	22103 Media Services	2,483	-	-
	64600 Athletic Event Center Rental	108,013	178,443	160,443
	65400 Student Clubs	35	-	-
	67205 Campus Facility Rental	180,137	116,952	124,710
	Total Facilities Revenue	290,668	295,395	285,153

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Revenues**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
490000:Other Revenue	18105 Graduation	1,150	-	-
	23104 Testing Services	35	1,000	-
	31301 Admissions	-	6,500	6,695
	32315 Academic Intervention & Support	2,750	1,500	500
	35306 Career Services/Job Fair	13,239	13,600	13,239
	61021 Food Service	9,795	12,000	14,000
	63004 Guest Artists	-	2,000	2,000
	65400 Student Clubs	135	-	-
	69101 JJC Farmland Lab	75,917	65,000	65,000
	69120 Student ID's	2,000	3,000	2,000
	69122 Fax Service - Library	-	100	-
	80901 Health Claims Administration	3,251	-	-
	93204 Campus Services - Parking Fine	22,313	20,000	20,000
	Total Other Revenue	<u>130,585</u>	<u>124,700</u>	<u>123,434</u>
	Total Revenues	<u>12,431,040</u>	<u>13,060,722</u>	<u>13,848,789</u>
720000 Transfer From Other Funds	00000 General	<u>2,634,779</u>	<u>6,853,240</u>	<u>5,332,265</u>
	Total Auxiliary Fund	<u>\$15,065,819</u>	<u>\$19,913,962</u>	<u>\$19,181,054</u>

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Expenses**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
10009 Natural Science/P.E.	510000:Salaries	89,465	110,886	116,430
	520000:Employee Benefits	28,924	32,821	35,079
	530000:Contractual Services	-	1,000	1,030
	540000:General Materials and Supplies	4,939	3,000	4,000
	Cost Center Total	<u>123,329</u>	<u>147,707</u>	<u>156,539</u>
10016 Culinary Arts	510000:Salaries	44,714	46,039	54,116
	520000:Employee Benefits	11,623	13,760	14,834
	540000:General Materials and Supplies	95,014	106,576	109,773
	590000:Other Expenditures	39,474	3,675	21,277
	Cost Center Total	<u>190,825</u>	<u>170,050</u>	<u>200,000</u>
10501 Agriculture Course Fees	540000:General Materials and Supplies	22,749	23,000	23,000
	550000:Travel and Conference/Meeting	17,042	17,000	17,000
	Cost Center Total	<u>39,791</u>	<u>40,000</u>	<u>40,000</u>
10502 Fine Arts Course Fees	530000:Contractual Services	3,880	4,000	4,000
	540000:General Materials and Supplies	29,640	68,600	75,600
	550000:Travel and Conference/Meeting	-	2,400	2,400
	590000:Other Expenditures	-	3,000	3,000
	Cost Center Total	<u>33,520</u>	<u>78,000</u>	<u>85,000</u>
10503 Business Course Fees	510000:Salaries	6,560	-	-
	520000:Employee Benefits	127	-	-
	540000:General Materials and Supplies	39,677	40,000	40,000
	550000:Travel and Conference/Meeting	20	-	-
	Cost Center Total	<u>46,384</u>	<u>40,000</u>	<u>40,000</u>
10505 English/Foreign Language Course Fees	540000:General Materials and Supplies	<u>356</u>	<u>16,000</u>	<u>16,000</u>

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Expenses**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
10508 Math Course Fees	510000:Salaries	200	-	-
	520000:Employee Benefits	3	-	-
	540000:General Materials and Supplies	13,755	32,000	32,000
	Cost Center Total	<u>13,958</u>	<u>32,000</u>	<u>32,000</u>
10509 Natural Science Course Fees	530000:Contractual Services	4,305	4,000	4,000
	540000:General Materials and Supplies	130,597	196,000	196,000
	Cost Center Total	<u>134,902</u>	<u>200,000</u>	<u>200,000</u>
10514 Social Science Course Fees	540000:General Materials and Supplies	6,888	25,000	25,000
10515 Technical Course Fees	540000:General Materials and Supplies	164,905	185,000	185,000
	550000:Travel and Conference/Meeting	8,362	5,000	5,000
	Cost Center Total	<u>173,267</u>	<u>190,000</u>	<u>190,000</u>
10516 Culinary Arts Course Fees	510000:Salaries	88,453	100,000	105,000
	520000:Employee Benefits	4,806	1,450	1,523
	530000:Contractual Services	3,521	4,000	3,478
	540000:General Materials and Supplies	158,343	184,550	180,000
	Cost Center Total	<u>255,124</u>	<u>290,000</u>	<u>290,001</u>
10517 Nursing Course Fees	540000:General Materials and Supplies	179,399	255,000	270,000
10518 Vet Tech Course Fees	530000:Contractual Services	3,912	4,200	4,200
	540000:General Materials and Supplies	24,865	42,800	42,800
	550000:Travel and Conference/Meeting	2,601	-	-
	Cost Center Total	<u>31,377</u>	<u>47,000</u>	<u>47,000</u>
10519 Academic Course Fees	530000:Contractual Services	73,360	-	-
	540000:General Materials and Supplies	302,423	30,000	30,000
	580000:Capital Outlay	113,886	-	-
	Cost Center Total	<u>489,669</u>	<u>30,000</u>	<u>30,000</u>

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Expenses**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
10525 Health & Public Services Course Fees	510000:Salaries	6,913	-	-
	520000:Employee Benefits	3,724	-	-
	530000:Contractual Services	5,775	19,950	15,000
	540000:General Materials and Supplies	40,886	86,550	107,500
	550000:Travel and Conference/Meeting	3,477	1,500	2,500
	Cost Center Total	60,775	108,000	125,000
17911 Contract Training	510000:Salaries	211,616	244,989	256,273
	520000:Employee Benefits	63,489	97,238	103,931
	530000:Contractual Services	59,010	74,850	77,096
	540000:General Materials and Supplies	33,872	44,624	45,963
	550000:Travel and Conference/Meeting	1,778	4,300	4,429
	Cost Center Total	369,764	466,000	487,692
17912 Career Training	510000:Salaries	146,815	188,941	171,550
	520000:Employee Benefits	25,466	34,498	36,446
	530000:Contractual Services	106,859	118,650	122,210
	540000:General Materials and Supplies	61,125	36,700	37,801
	550000:Travel and Conference/Meeting	277	1,011	1,041
	Cost Center Total	340,543	379,800	369,048
17913 Lifelong Learning	510000:Salaries	217,288	254,166	267,139
	520000:Employee Benefits	50,611	59,931	77,500
	530000:Contractual Services	14,152	22,742	23,424
	540000:General Materials and Supplies	21,917	23,348	24,048
	550000:Travel and Conference/Meeting	1,145	3,213	3,309
	590000:Other Expenditures	-	32	33
	Cost Center Total	305,113	363,432	395,453

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Expenses**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
17914 Commercial Driver License Training	510000:Salaries	4,008	27,038	-
	520000:Employee Benefits	136	392	-
	530000:Contractual Services	174,350	297,434	306,357
	540000:General Materials and Supplies	1,806	5,497	5,662
	590000:Other Expenditures	-	24,184	24,910
	Cost Center Total	180,300	354,545	336,929
17915 MakerLab	530000:Contractual Services	1,358	21,902	20,000
	540000:General Materials and Supplies	3,337	-	-
	550000:Travel and Conference/Meeting	652	-	-
	Cost Center Total	5,346	21,902	20,000
17933 Professional Services Health	510000:Salaries	7,140	10,410	10,890
	520000:Employee Benefits	104	151	158
	530000:Contractual Services	10,350	-	-
	540000:General Materials and Supplies	13,380	5,039	5,002
	Cost Center Total	30,974	15,600	16,050
17943 Workforce Services/WDC	510000:Salaries	7,771	7,908	8,303
	520000:Employee Benefits	1,765	2,135	2,276
	540000:General Materials and Supplies	31,968	29,457	19,000
	550000:Travel and Conference/Meeting	33	500	421
	Cost Center Total	41,536	40,000	30,000
17952 Grundy Education Center	540000:General Materials and Supplies	1,871	1,138	1,138
	550000:Travel and Conference/Meeting	-	426	426
	Cost Center Total	1,871	1,564	1,564
18108 Phi Theta Kappa	540000:General Materials and Supplies	1,035	600	600
	550000:Travel and Conference/Meeting	264	6,900	7,000
	Cost Center Total	1,299	7,500	7,600

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Expenses**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
19906 Allied Health	530000:Contractual Services	-	12,000	12,360
	540000:General Materials and Supplies	-	38,000	39,140
	Cost Center Total	-	50,000	51,500
21102 Library	540000:General Materials and Supplies	16,385	34,700	34,700
	550000:Travel and Conference/Meeting	297	300	300
	Cost Center Total	16,682	35,000	35,000
23104 Testing Services	510000:Salaries	-	73,300	42,000
	520000:Employee Benefits	-	1,015	566
	540000:General Materials and Supplies	-	7,000	7,000
	550000:Travel and Conference/Meeting	-	1,000	934
	Cost Center Total	-	82,315	50,500
23105 iCAMPUS	510000:Salaries	147,318	247,050	254,209
	520000:Employee Benefits	13,576	109,901	136,622
	530000:Contractual Services	505,071	543,672	559,982
	540000:General Materials and Supplies	8,731	25,000	25,187
	550000:Travel and Conference/Meeting	7,337	26,500	24,000
	Cost Center Total	682,034	952,122	1,000,000
31300 Registration & Records	510000:Salaries	600	-	-
	520000:Employee Benefits	12	-	-
	530000:Contractual Services	21,361	28,350	38,350
	Cost Center Total	21,973	28,350	38,350
31301 Admissions	540000:General Materials and Supplies	-	5,000	-
	550000:Travel and Conference/Meeting	2,475	-	5,150
	590000:Other Expenditures	(4,000)	1,500	1,545
	Cost Center Total	(1,525)	6,500	6,695
32301 Student Rights & Responsibilities	530000:Contractual Services	-	3,675	3,675

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Expenses**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
32307 Project Success	550000:Travel and Conference/Meeting	7,269	-	-
	590000:Other Expenditures	17,882	-	-
	Cost Center Total	25,151	-	-
32315 Academic Intervention & Support	540000:General Materials and Supplies	-	1,500	500
35306 Career Services/Job Fair	540000:General Materials and Supplies	3,600	7,325	6,620
	550000:Travel and Conference/Meeting	5,765	6,275	6,619
	580000:Capital Outlay	2,000	-	-
	Cost Center Total	11,365	13,600	13,239
36306 Student Services & Activities	530000:Contractual Services	10,332	-	-
	540000:General Materials and Supplies	4,552	4,150	4,275
	590000:Other Expenditures	1,638	19,700	20,200
	Cost Center Total	16,522	23,850	24,475
41104 CED Ancillary Projects	510000:Salaries	44,494	-	-
	520000:Employee Benefits	10,360	-	-
	530000:Contractual Services	27,600	29,857	-
	540000:General Materials and Supplies	-	163,197	-
	Cost Center Total	82,454	193,054	-
61021 Food Service	510000:Salaries	451,417	476,009	501,234
	520000:Employee Benefits	88,474	96,967	103,585
	530000:Contractual Services	29,936	35,250	33,050
	540000:General Materials and Supplies	410,428	378,525	511,636
	550000:Travel and Conference/Meeting	325	600	600
	590000:Other Expenditures	19,981	18,900	20,000
	Cost Center Total	1,000,561	1,006,251	1,170,105

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Expenses**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
62022 Bookstore	510000:Salaries	337,447	355,754	410,064
	520000:Employee Benefits	72,695	78,813	84,236
	530000:Contractual Services	36,175	44,623	45,962
	540000:General Materials and Supplies	3,185,505	3,076,585	3,670,595
	550000:Travel and Conference/Meeting	5,831	8,680	8,940
	560000:Fixed Charges	50,490	53,015	54,605
	570000:Utilities	-	561	583
	590000:Other Expenditures	19,928	32,724	33,706
	Cost Center Total	3,708,071	3,650,755	4,308,691
63004 Guest Artists	530000:Contractual Services	-	2,000	2,000
63006 Student Fees	530000:Contractual Services	19,200	21,000	32,084
63009 Fine Arts/Art Clay	540000:General Materials and Supplies	-	2,625	2,625
63012 Musical Ensembles	530000:Contractual Services	5,342	8,663	8,663
	550000:Travel and Conference/Meeting	-	8,400	8,400
	Cost Center Total	5,342	17,063	17,063
63016 Wordeater	510000:Salaries	2,500	2,575	2,575
	520000:Employee Benefits	49	62	62
	540000:General Materials and Supplies	2,896	7,605	7,833
	Cost Center Total	5,445	10,242	10,470
63017 Blazer	510000:Salaries	18,350	23,212	24,285
	520000:Employee Benefits	221	271	271
	530000:Contractual Services	1,000	3,220	2,500
	540000:General Materials and Supplies	6,436	11,525	12,745
	550000:Travel and Conference/Meeting	-	3,000	2,500
	Cost Center Total	26,006	41,229	42,301
63023 Art	540000:General Materials and Supplies	-	2,405	2,405

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Expenses**

		FY2023	FY2024	FY2025
		Actuals	Budget	Budget
64088 Athletics Administration	510000:Salaries	462,934	538,799	569,050
	520000:Employee Benefits	113,674	127,759	148,443
	530000:Contractual Services	95,543	96,023	152,500
	540000:General Materials and Supplies	44,293	42,901	44,188
	550000:Travel and Conference/Meeting	121,365	52,500	54,075
	570000:Utilities	10	-	-
	580000:Capital Outlay	1,299	-	-
	Cost Center Total	839,118	857,982	968,255
64564 Athletics	510000:Salaries	1,154	-	-
	520000:Employee Benefits	88	-	-
	530000:Contractual Services	1,575	-	-
	540000:General Materials and Supplies	48,536	48,731	53,731
	550000:Travel and Conference/Meeting	115,258	134,165	166,007
	Cost Center Total	166,612	182,896	219,738
64600 Athletic Event Center Rental	510000:Salaries	78,253	152,365	144,533
	520000:Employee Benefits	19,974	26,078	15,910
	Cost Center Total	98,226	178,443	160,443
65400 Student Clubs	540000:General Materials and Supplies	635	1,000	1,000
	550000:Travel and Conference/Meeting	2,354	2,100	4,104
	590000:Other Expenditures	84,903	106,800	105,900
	Cost Center Total	87,891	109,900	111,004
67205 Campus Facility Rental	510000:Salaries	105,927	100,314	107,032
	520000:Employee Benefits	22,219	15,063	16,104
	540000:General Materials and Supplies	114	1,050	1,050
	550000:Travel and Conference/Meeting	1,009	525	525
	Cost Center Total	129,269	116,952	124,710

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Expenses**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
69070 Auto Shop Technology	510000:Salaries	33,152	33,867	31,500
	520000:Employee Benefits	15,579	19,228	17,186
	540000:General Materials and Supplies	276,744	323,905	328,314
	Cost Center Total	<u>325,475</u>	<u>377,000</u>	<u>377,000</u>
69073 Outside Transportation	590000:Other Expenditures	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
69090 Greenhouse	510000:Salaries	107,700	124,392	101,577
	520000:Employee Benefits	28,677	32,473	14,701
	530000:Contractual Services	-	4,200	4,326
	540000:General Materials and Supplies	82,626	105,934	109,112
	Cost Center Total	<u>219,003</u>	<u>267,000</u>	<u>229,715</u>
69095 Hills Student Vet Feeding Program	540000:General Materials and Supplies	<u>-</u>	<u>2,000</u>	<u>-</u>
69101 JJC Farmland Lab	510000:Salaries	59,747	61,006	64,056
	520000:Employee Benefits	28,232	32,119	34,342
	530000:Contractual Services	10,915	12,600	14,671
	540000:General Materials and Supplies	24,909	21,840	24,695
	550000:Travel and Conference/Meeting	456	1,575	1,622
	560000:Fixed Charges	1,071	2,100	2,163
	Cost Center Total	<u>125,329</u>	<u>131,240</u>	<u>141,549</u>
69120 Student ID's	510000:Salaries	43,406	45,870	44,193
	520000:Employee Benefits	10,365	693	641
	530000:Contractual Services	-	8,500	8,500
	540000:General Materials and Supplies	21,347	17,278	17,278
	550000:Travel and Conference/Meeting	198	473	473
Cost Center Total	<u>75,316</u>	<u>72,814</u>	<u>71,085</u>	
69122 Fax Service - Library	540000:General Materials and Supplies	<u>-</u>	<u>100</u>	<u>-</u>

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Expenses**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
93204 Campus Services - Parking Fine	530000:Contractual Services	3,900	10,000	10,000
	590000:Other Expenditures	(3,487)	10,000	10,000
	Cost Center Total	413	20,000	20,000
95116 Technology Action Plan	530000:Contractual Services	18,062	82,960	48,000
	540000:General Materials and Supplies	1,493,760	1,176,313	781,261
	570000:Utilities	64,292	74,524	54,724
	580000:Capital Outlay	810,000	596,203	1,091,015
	Cost Center Total	2,386,114	1,930,000	1,975,000
95117 ERP Implementation	510000:Salaries	90,617	1,028,698	987,419
	520000:Employee Benefits	12,507	330,485	352,581
	530000:Contractual Services	1,846,514	4,200,000	1,995,000
	540000:General Materials and Supplies	3,177	25,000	770,000
	600000:Provision for Contingency	-	415,816	250,000
	Cost Center Total	1,952,814	5,999,999	4,355,000
Total Expenditures		\$15,086,174	\$19,713,962	\$18,981,054
710000 Transfer To Other Funds		377,616	200,000	200,000
Total Auxiliary Fund		\$15,463,790	\$19,913,962	\$19,181,054

**Joliet Junior College
Budget Detail**

**Self-Insurance Fund
Revenues**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
470000:Investment Income	00000 General	81	10,000	1,000
490000:Other Revenue	00000 General	14,485,891	17,050,000	18,550,000
Total Self Insurance Fund		<u>\$14,485,972</u>	<u>\$17,060,000</u>	<u>\$18,551,000</u>

**Joliet Junior College
Budget Detail**

**Self-Insurance Fund
Expenses**

		FY2023 Actuals	FY2024 Budget	FY2025 Budget
80901 Health Claims Administration	520000:Employee Benefits	13,749,724	16,208,000	17,699,000
	530000:Contractual Services	67,847	100,000	100,000
	540000:General Materials and Supplies	-	2,000	2,000
	Cost Center Total	13,817,571	16,310,000	17,801,000
97400 Workers Compensation Administration	520000:Employee Benefits	232,314	750,000	750,000
	Total Self Insurance Fund	\$14,049,885	\$17,060,000	\$18,551,000

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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