

# Annual Budget

2023-2024



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, 2024

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# Joliet Junior College FY24 Budget

## TABLE OF CONTENTS

---

Message from the President.....	i
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### **I. Introduction**

History of Joliet Junior College.....	1-9
FY24 Budget Highlights.....	10-15
Strategic Plan/Operational Plan.....	16-22
Organizational Charts/Department Descriptions/Department Initiatives.....	27-61
Budget Process.....	65-68

### **II. Financial Section**

Fund Descriptions.....	71-75
Revenue Summary.....	78-81
Expenditure Summary.....	85-89
Financial Summary and Tables	
All Funds.....	93-97
Education Fund.....	98-101
Operations and Maintenance Fund.....	102-104
Restricted Purposes Fund.....	105-108
Audit Fund.....	109-110
Liability, Protection and Settlement Fund.....	111-112
General Obligation Bond Fund.....	113-114
Operations and Maintenance Restricted Fund.....	115-117
Auxiliary Enterprise Fund.....	118-121
Self Insurance Fund.....	122-123
Working Cash Fund.....	124-125
Grants.....	129-132
Capital/Facilities Master Plan.....	135-148
Debt.....	151-153
Financial Policies.....	157-189

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**Joliet Junior College FY24 Budget**

**TABLE OF CONTENTS**

---

**III. Statistical Data**

Tuition and Fee History.....	190
Communities Served.....	191
Student Enrollment and Demographic Statistics.....	192
Illinois Community College Board Funding.....	193
Comparison of Tax and State Revenue by Colleges.....	194
Assessed Value and Tax Levy of Taxable Property.....	195
Fund Balances - Budgetary Basis.....	196
Enrollment by Ethnicity.....	197
Students At-A-Glance.....	198
High School Students Who Attend Joliet Junior College.....	199
Occupational Projections.....	200
Demographic Data.....	201

**IV. Appendix**

Illinois Community Colleges Map.....	202
Campus Locations.....	203-204
Joliet Junior College District 525 Map.....	205
Resolution to Adopt Tentative FY24 Budget.....	206
Budget Resolution for FY24.....	207-208
Glossary/Acronyms.....	211-225

<b>V. BUDGET DETAIL.....</b>	<b>227-279</b>
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June 14, 2023

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 FY24.

First, 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 you, our board, and our faculty, staff, and students.

Recognizing the vital role financial resources play in sustaining and advancing our educational endeavors, I understand the importance of effective budget management. As we plan for the future, we must strike a balance between maintaining fiscal responsibility and ensuring that our college remains competitive in an ever-changing educational landscape.

In the pursuit of academic excellence, it is essential that we continue to invest in our core educational programs and provide the necessary resources for comprehensive instruction, student support services, and infrastructure development. By prioritizing these areas, we can maintain our commitment to delivering a transformative educational experience that prepares our students for success in their chosen fields.

As outlined in our 2024-2027 Strategic Plan, our commitments to our students and our community is to:

- Create an inclusive and thriving community by embracing diversity and fostering a sense of belonging. We prioritize the cultivation of a supportive environment where everyone's unique perspectives are valued and celebrated.
- Ensure a fulfilling student experience. We are committed to crafting an intentional student lifecycle. We recognize the importance of providing comprehensive support and resources at every stage of a student's journey, from enrollment to graduation and beyond. By understanding and addressing their evolving needs, we empower our students to thrive academically, personally, and professionally.
- Offer the opportunity for continuous growth and to push the boundaries of what is possible. We constantly strive to expand our horizons and create opportunities for innovation and discovery. By fostering a culture of creativity, collaboration, and curiosity, we inspire our community to reach new heights and make a positive impact in the world.
- Strengthen our community, recognizing the importance of investing in our people. We prioritize professional development, mentorship, and a supportive work environment that fosters personal growth and well-being.
- Maximize our infrastructure, which is crucial to support our community's needs and aspirations. We are dedicated to optimizing our physical and technological resources, ensuring they are efficient, accessible, and capable of supporting our mission. By providing state-of-the-art facilities, cutting-edge technology, and robust systems, we create an environment where our community can thrive and flourish.



I support and believe in the importance of fostering a diverse and inclusive campus community. To that end, we will strive to allocate funds towards scholarships and financial aid programs, ensuring that talented students from all backgrounds have access to higher education and the opportunities it affords. By investing in the potential of our students, we invest in the future prosperity of the communities we serve.

However, I also understand the need for prudent financial management. Through innovative approaches to resource allocation and partnerships, we will seek to optimize our budgetary allocations while maintaining our commitment to serving our increasingly diverse community.

In closing, I want to reiterate my unwavering commitment to our college's success and to each and every member of our community. Together, we will navigate any budgetary challenges and emerge stronger, poised to continue our tradition of excellence in education.

Thank you for your continued dedication, and I look forward to working with you and the entire college community as we shape a prosperous future for Joliet Junior College.

Aloha,

A handwritten signature in black ink, appearing to read 'Clyne G. H. Namuo', written in a cursive style.

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, bookstore, cafeteria, classrooms, labs, campus police, and faculty/adjunct offices. Students will be able to earn an associate's degree entirely from the Romeoville Campus location. University Center, also located at the Romeoville campus, gives students the option to take three years of courses followed by one year at a four-year partnership institution to earn a bachelor's degree.

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





# **FY24 BUDGET HIGHLIGHTS**

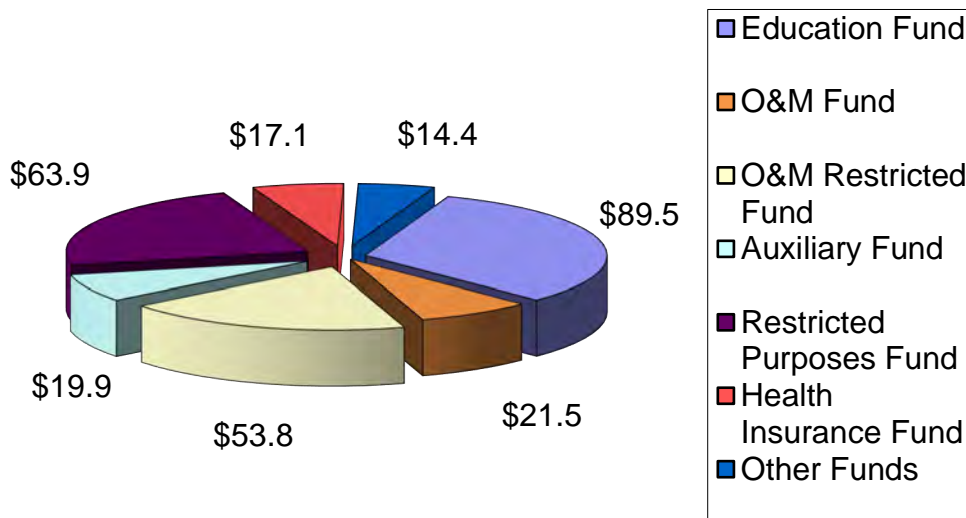
## FY24 BUDGET HIGHLIGHTS

JJC is expecting a 1.5% growth in enrollment for billed credit hours in FY24. Tuition and fee revenue show a 2.2% increase from the previous year’s budgeted amount due to expected enrollment growth and an increase in dual-credit enrollment. For FY24, the tuition and fee rate is 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 FY23 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 FY24 totals \$280.1 million. This figure includes all expenses related to instruction, operations, capital projects, and all other ancillary operations at JJC. Of this amount, the total operating budget for FY24 is \$111.0 million. Compared to last year’s operating budget of \$105.2 million, this represents a 5.5% increase over FY23.

FY24 Total Budget \$280.1  
(in \$millions)



## ***Balanced Budget***

The operating budget is structurally balanced and neither reserves or one-time revenue sources have been used to bring expenditures in line with resources. This is the 51<sup>st</sup> year of balanced operating budgets at the college.

### **FY24 Operating Funds Budget**

	<u>EDUCATION</u>	<u>O&amp;M</u>	<u>TOTAL</u>
<b>REVENUES</b>			
Revenues	\$ 89,473,000	\$ 21,545,000	\$ 111,018,000
Transfers in	\$ -	\$ -	\$ -
Total Revenues	\$ 89,473,000	\$ 21,545,000	\$ 111,018,000
<b>EXPENDITURES</b>			
Expenses	\$ 88,285,320	\$ 18,070,000	\$ 106,355,320
Transfers (out)	\$ (1,187,680)	\$ (3,475,000)	\$ (4,662,680)
<b>TOTAL APPROPRIATION</b>	<u>\$ 89,473,000</u>	<u>\$ 21,545,000</u>	<u>\$ 111,018,000</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 February 2023. The plan was discussed, and the following assumptions and options were presented to the board:

- Total property tax revenue growth of 6.2%
- No tuition rate increase
- State revenue budgeted at \$8.9 million
- 1.5% enrollment growth
- No increase to the capital, student or technology fee
- Personnel spending increase of 2.5% to 5.5% based on union contracts
- 6% benefit cost increase

JJC's operating budget was projected in the financial plan to be \$110.6 million. The FY24 budget presented to the board at the May 8, 2023 board workshop meeting totaled \$111.0 million. The final budget varied the financial plan by less than 0.37%. 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, fourteen part time positions were converted to six full-time positions, one full-time position was repurposed and twelve 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 6.81% for Fiscal 2024 due to the enrollment experienced in Fiscal 2022. System wide, for all community colleges in Illinois, credit hours decreased 7.07%. With the State of Illinois' fiscal issues improving over the last two years, the budget adopted for Fiscal 2023 increased funding by 5% for community colleges. A conservative estimate for state funding is currently being used since the proposed budget by the Governor has not been approved for Fiscal 2024. The college projects the funding rates to increase by 7.00% for Fiscal 2024 to coincide with the overall decrease in community college credit hours followed by no change in the funding rates for 2025 and 2026. When combined with our enrollment, this results in level funding for Fiscal 2024, a decrease of 5.45% in Fiscal 2025 and no change in Fiscal 2026.

### ***Institutional Priorities***

As mentioned in the President's message, budget planning goals were developed in order to present a balanced operating budget. The development of those goals was guided by institutional priorities that were derived from the strategic plan. The priorities were:

- Address the potential impact of the state's fiscal issues on the college's budget
- 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 action plans from the strategic plan

### ***Capital Improvements***

JJC has compiled all infrastructure needs, funding and related data in a comprehensive document called the Capital Improvement Program (CIP). The document details projects to be completed in the coming fiscal year and projects capital needs for the next three years.

Total capital funding for FY24 is projected at \$3.6 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:

	<b>Increase</b> <b><u>FY24</u></b>	<b>Increase</b> <b><u>FY25</u></b>	<b>Increase</b> <b><u>FY26</u></b>
Property Taxes	6.20%	4.25%	3.25%
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	-6.81%	-5.66%	0.00%
State Funding	7.00%	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 6.2% due to CPI for the current year being 5.0% and a 1.2% increase from new property which is similar to last year. For FY25 and FY26, a 4.25 % and 3.25% increase, respectively, is used based on combined CPI and new construction.

**Tuition and Fees.** Over the last ten years, credit hours have decreased by 37.64%. Currently, the college has experienced a 6.11% decrease in enrollment for fall 2022 credit hour enrollment based on tenth day and a 2.72% decrease for the spring 2023 credit hours. Due to the improving economy over the past several years, enrollment has dropped from its high in FY11. The disruption caused by COVID 19 and restricting classes to an online

format caused a large drop in enrollment that the college is starting to see that level out now that in-person classes have resumed. Spring 2023 enrollment for students who pay for college actually increased by 3.82%. For FY24 through FY26 an annual 1.5% growth in enrollment is projected as the college offers more in-person programs and increases in on-line iCampus courses, as well as dual enrollment throughout the district.

**State Sources.** State funding is based on credit hours earned two years prior to the current year, multiplied by the current year reimbursement rate. The number of credit hours used in the state’s funding formula has decreased 6.81% for FY24 due to the enrollment experienced in FY22. System wide, for all community colleges in Illinois, credit hours decreased 7.07% which will result in an increase to the state funding rate. For FY24, the college is projecting \$9.0 million in state funding from credit hours, unchanged from actual funding in FY23. The college projects no change in the funding rates for FY25 and FY26. When combined with our enrollment, this results in level funding for FY24, a decrease of 5.45% in FY25 and no change in FY26.

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

	<b>% Increase FY24</b>	<b>% Increase FY25</b>	<b>% Increase FY26</b>
Salaries	2.50-5.50%	2.50-5.00%	2.5-5.00%
Benefits	6.00%	6.00%	6.00%
Other Expenditures	5.00%	2.00%	2.00%
O & M Utilities	10.00%	4.00%	6.00%
Contingency – Education Fund	\$500,000	\$500,000	\$500,000
Contingency – O & M Fund	\$200,000	\$200,000	\$200,000

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

Based on medical cost trending, a 6% increase for FY24 was projected. For FY25 and FY26, benefits are factored at a 6% increase based on historical trends.

For FY24, contingency in the Education Fund is \$500,000 and contingency in the Operation and Maintenance Fund is \$200,000.

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

**STRATEGIC PLAN/  
OPERATIONAL PLAN**

# STRATEGIC AND OPERATIONAL PLANNING OVERVIEW

## Process for Development of the Strategic Plan

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

The college conducts its strategic planning cycle every four years in order to review and update its vision, mission, goals, and core values with a purpose of providing focus for academic programming and support services needed by its students and District 525 stakeholders. In 2019, the Board of Trustees adopted the 2020-2023 Strategic Plan. Environmental scans of the higher education market and the labor force identified trends that would impact students in order to develop new courses and curriculum. Other areas of the college also develop activities and plans aligned with the strategic goals. The 2020-2023 Strategic Plan will end on June 30, 2023 and a new plan is in development for 2024-2027.

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

## Strategic Plan 2020-2023

### Vision

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

### Mission

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

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



## Themes, Goals and Objectives

Theme: ACADEMIC EXCELLENCE

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

Theme: STUDENT SUCCESS & SUPPORT

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

Theme: EFFECTIVENESS

Strategic Goal 3: Strengthen operational effectiveness

Theme: PERCEPTION

Strategic Goal 4: Elevate the perception of the college

Theme: CULTURAL COMMITMENT

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

Theme: OUTREACH

Strategic Goal 6: Improve the coordination of external outreach

## Core Values

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

### **Respect and Inclusion**

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

### **Integrity**

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

### **Collaboration**

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

### **Humor and Well-Being**

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

### **Innovation**

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

### **Quality**

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

### **Sustainability**

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

## **JJC Operational Planning Overview**

JJC defines operational planning as the implementation component of the Strategic Plan. It defines what JJC will accomplish, how and when it will take place, and how performance will be measured<sup>2</sup>. Operational planning is oriented toward the short-term future (one to three years), focuses on actions that support strategic goals and the associated allocation of resources.

The JJC vision and mission are articulated through the strategic plan and achieved through

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

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

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

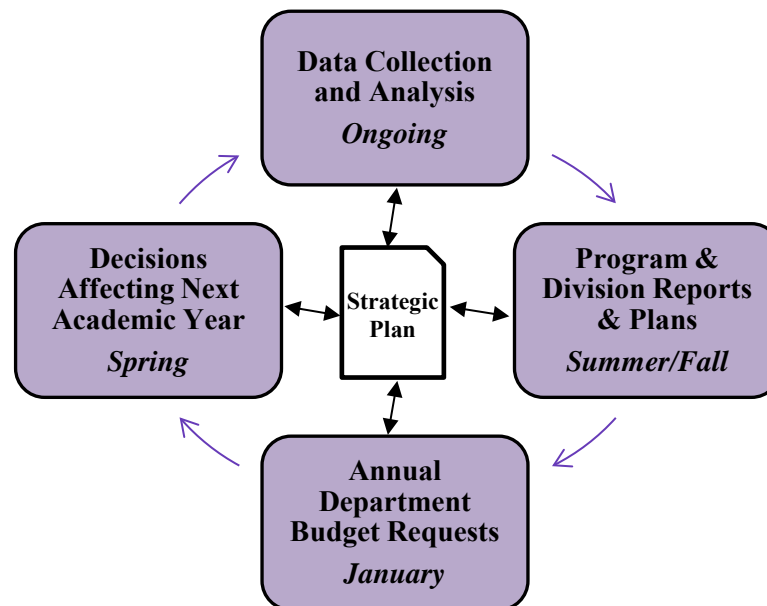
## Next Steps - Operationalizing the Strategic Plan

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 programs<sup>3</sup> across all areas of the College prepare an APU. The APU is a summative report of accomplishments, a situational analysis, a multi-year action plan, and a proposal for resources. The APU action plans are where the strategic plan is operationalized. The APUs are compiled and analyzed by chairs, deans, and directors into summary reports. Cabinet members incorporate the summary reports into division reports. The division reports record progress and define the president’s and cabinet’s focus and next steps to operationalize the strategic plan across the college.

At each level, writers tie activities to strategic goals, describe next steps, and provide rationales for future resource needs. This information is the foundation for making evidenced-based decisions during strategic, facility, and financial planning. Priority is given to requests related to strategic plan goals and college priorities.

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

**Figure: Annual Planning Cycle**



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

## Data Collection and Analysis

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

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

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

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

## Program and Institutional Reports

Program reporting is an integral component of the College's accreditation by the HLC and its recognition through the ICCB. In addition to the annual program updates, JJC is required by the ICCB to submit program reviews for both academic and non-academic programs on a five-year cycle<sup>4</sup>. The program review process gives each program the opportunity to demonstrate that it

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

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<sup>4</sup> ICCB Program Review [https://www.iccb.org/academic\\_affairs/program-review/](https://www.iccb.org/academic_affairs/program-review/)

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

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

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

## **Annual Department Budget Requests**

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

## **Decisions Affecting Next Academic Year**

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

## **How the Plan is Linked to Accreditation**

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

- Criterion 1. Mission: The institution's mission is clear and articulated publicly; it guides the institution's operations.
- Criterion 2. Integrity: The institution acts with integrity; its conduct is ethical and responsible.
- Criterion 3. Teaching and Learning: Quality, Resources, and Support: The institution provides high quality education, wherever and however its offerings are delivered.
- Criterion 4. Teaching and Learning: Evaluation And Improvement: The institution demonstrates responsibility for the quality of its educational programs, learning environments, and support services, and it evaluates their effectiveness for student learning through processes designed to promote continuous improvement.
- Criterion 5. Resources, Planning, and Institutional Effectiveness: The institution's resources, structures, and processes are sufficient to fulfill its mission, improve the quality of its educational offerings, and respond to future challenges and opportunities. The institution plans for the future.

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

**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.
- FY23 funded initiatives guided by the college's strategic plan, as well as active FY21 through FY22 initiative updates.



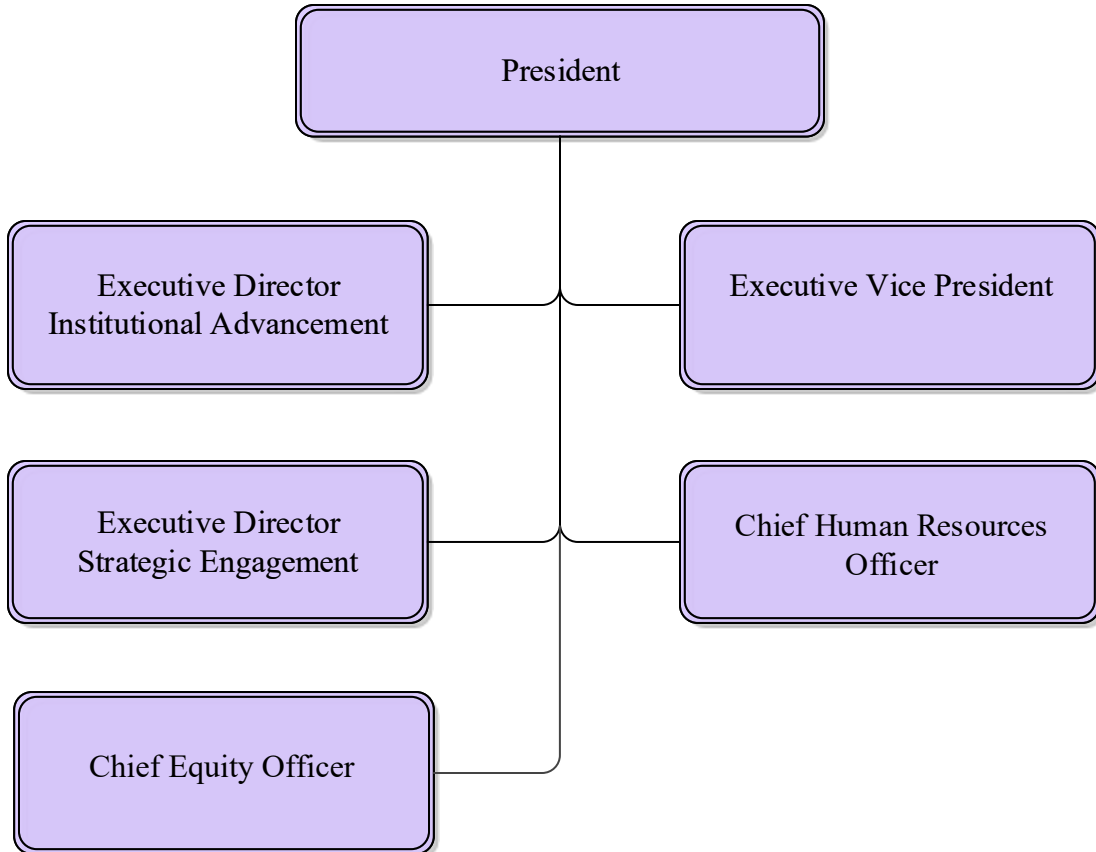
## ORGANIZATIONAL CHART DIVISIONS AND DEPARTMENTAL CODES

B O A R D  O F  T R U S T E E S	P R E S I D E N T	E X E C U T I V E  V I C E  P R E S I D E N T	Vice President Academic Affairs <b>01-18101, 05-10519, 05-39311</b>	Dean Arts & Sciences <b>01-14525 01-18110</b>	Dept Chair English/Philosophy/World Languages <b>01-10005, 05-10505</b> Dept Chair Fine Arts <b>01-10002, 05-10002, 05-10502</b> Dept Chair Math <b>01-10008, 05-10508</b> Dept Chair Nat Science/Physical Education <b>01-10009, 05-10009, 05-10509</b> Dept Chair Social/Behavioral Science <b>01-10014, 05-10514</b> Extended Campus Frankfort <b>01-14525</b>		
				Dean Academic Excellence & Support <b>01-18102, 01-18108, 01-18113, 01-19006, 05-18108</b>	Director iCampus <b>01-14501, 01-23105, 05-23105</b> Dept Chair Library <b>01-21102, 05-21102, 05-69122</b> Manager Dual Credit and P20 Partnerships		
				Dean Career & Technical Education <b>01-18115 06-14949</b>	Dept Chair Agriculture/Horticulture/Veterinary Sciences <b>01-10001, 01-10018, 01-14522, 05-10501, 05-10518, 05-69090, 05-69095, 05-69101</b> Dept Chair Business Education <b>01-10003, 05-10503</b> Dept Chair Technical Education <b>01-10015, 05-10515, 05-69070</b>		
				Dean Applied Arts, Workforce Education and Training <b>01-18120, 05-17911-15, 05-41104</b>	Dept Chair Culinary Arts <b>01-10016, 05-10016, 05-10516, 05-49784, 05-61174,</b> Director Workforce Education <b>01-14514, 05-17943, 05-17952, 06-16513, 06-16516-19, 06-42503, 06-42505, 06-42616, 06-42631</b> Extended Campus City Center <b>01-14515</b> Extended Campus Morris <b>01-14520</b>		
				Dean Nursing, Health & Public Services <b>01-18125</b>	Dept Chair Nursing <b>01-10017, 05-10517, 05-17933, 10-10017</b> Dept Chair Health & Public Services <b>01-10025, 01-19906, 05-10525</b>		
				Sr. Director Institutional Effectiveness <b>01-94114</b>			
				Vice President Student Development <b>01-38308</b>	Dean Enrollment Management <b>01-31303</b>	Director Admissions & Recruitment <b>01-31301, 05-31301</b> Director Financial Aid/Veteran's Affairs <b>01-34304, 06-34301, 03, 04</b> Registrar <b>01-31300, 05-18105, 05-31300</b> Coordinator International Student Services <b>01-36310</b>	
					Dean Students <b>01-32301, 05-32301, 05-63016, 05-63017, 05-69120, 06-32301</b>	Director Student Activities & Campus Life & Student Wellness Advocate <b>01-33303, 01-36306, 05-36306, 05-65400</b> Holistic Wellness	
					Dean Academic Intervention and Support <b>01-32315, 06-19961</b>	Director Academic Intervention & Accomodation <b>01-23101, 01-23104, 05-23104</b>	
					Dean Student Success <b>01-32303, 01-32305, 01-32307</b>	Director Career Services <b>01-35305, 05-35306</b> Director Multicultural Student Affairs <b>01-39310</b> Director Project Achieve/TRIO <b>06-19551, 06-41411</b> Manager Disability Services <b>01-38309</b>	
					Director Athletics <b>05-64088, 05-64600</b>	Coordinator Women's Athletics Student-Athlete Retention Specialist Athletics <b>05-64564</b>	
			<b>01-91111</b>	<b>01-81111</b>	<b>01-81112</b>		

## 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		Chief Human Resources Officer <b>01-84114</b> Prof. Development <b>01-92113</b>	Director Human Resources  Manager Human Resources - Compensation & Benefits		
			Manager Human Resources & Labor Relations  Senior HR Generalist			
			Executive Director Institutional Advancement <b>01-86116</b> <b>06-34330</b> <b>06-96963</b>	Assistant Director Institutional Advancement  Director Grants Development, Compliance, Performance <b>01-86118</b>  Scholarship Specialist	Manager Alumni Relations and Annual Fund	
			Executive Director Strategic Engagement <b>01-83116,</b> <b>05-63006</b>	Director, Marketing & Creative Services <b>01-83113</b>	Project Coordinator, Digital Content Specialist, Marketing Assistant, 3 Designers	
				Communications and Media Coordinator	Communications Specialist	
				Assistant Communication and External Relations		
			Chief Equity Officer <b>01-81113</b>	Diversity, Equity, Inclusion Manager		
			E X E C U T I V E  V I C E  P R E S I D E N T	Senior Director Business & Auxiliary Services <b>01-82113</b>	Manager Bookstore & Auxiliary Support Services <b>05-62022</b>	
					Facility Rentals <b>05-67205</b>	
					Manager Food Service <b>05-61021</b>	
		Mail Center <b>01-93112</b>				
		Print Services <b>01-88118</b>				
		Manager Purchasing <b>01-82113</b>				
		Director Campus Safety & Police Chief <b>02-74204,</b> <b>05-93204</b>		Commanders	Campus Safety Officers  Communications Staff  Records Staff  Sworn Police Officers & Sergeants	
		Senior Director Facility Services <b>02-76206,</b> <b>02-78208,</b> <b>02-92209, Fund 03</b>			Construction Management  Superintendent Maintenance <b>02-71201</b>  Receiving <b>02-93113</b>  Superintendent Roads & Grounds <b>02-73203</b>	
		Senior Director Financial Services & Controller <b>01-42602</b> <b>01-82112, 12-82112</b>			Manager Accounting  Assistant Controller  Manager Budget  Bursar, Student Accounts  Manager Payroll	
				Compliance Officer		
				Director Risk Management  <b>02-79109</b>		

## PRESIDENT'S OFFICE



## *President's Office*

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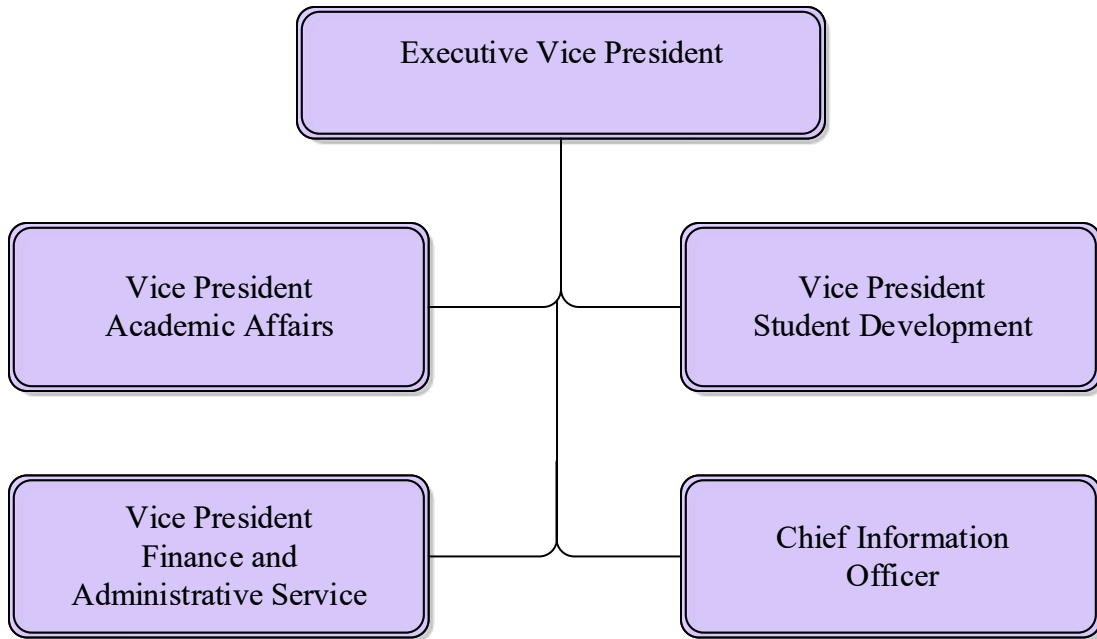
The president is the chief executive officer of the college who is appointed by the Board of Trustees, whose members are elected by the residents of District No. 525. It is the president who is responsible for the administration of the college. As chief executive officer, the president must be responsible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

The following positions report to the president: The 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, campus safety officer/chief of police, the director of risk management 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*

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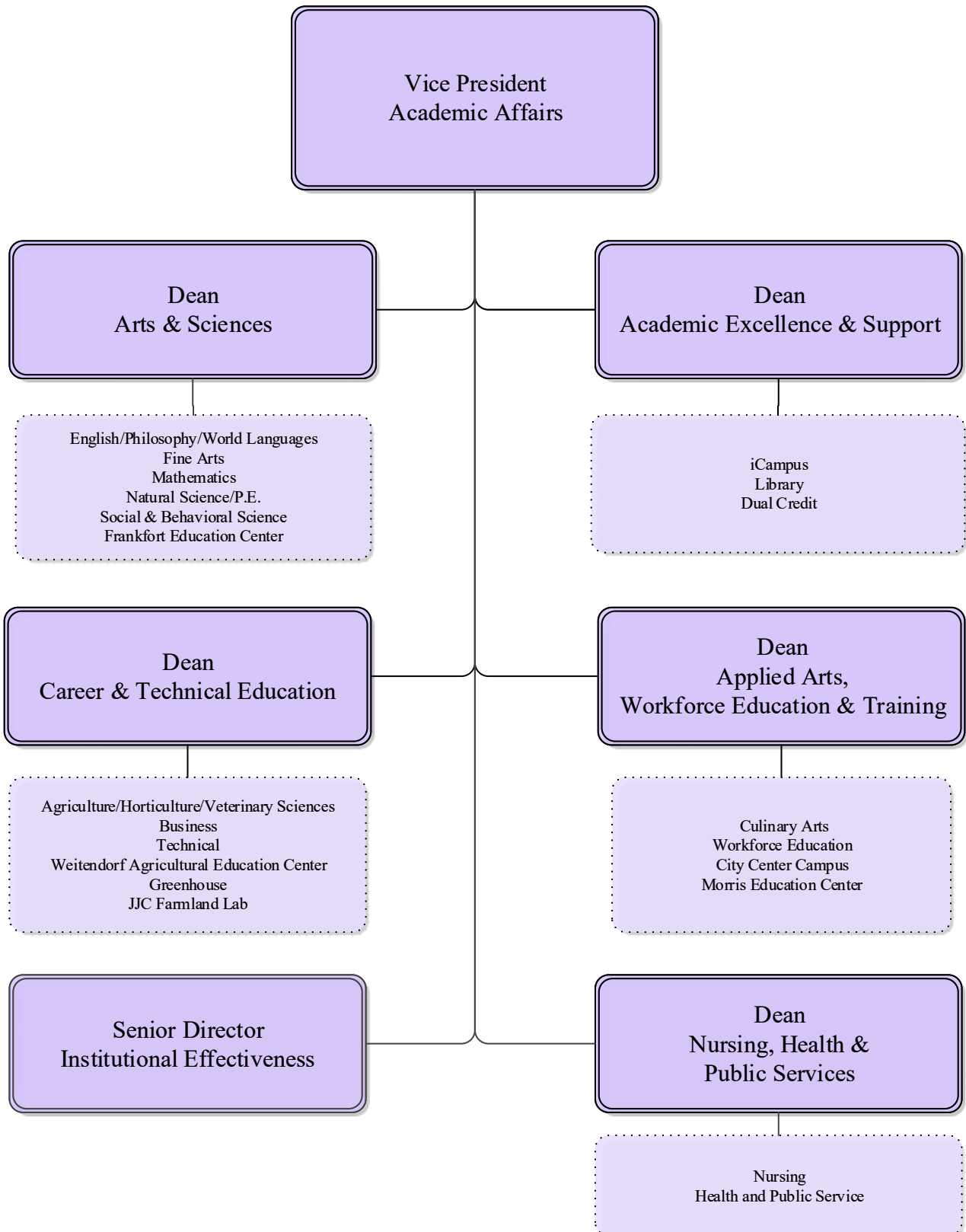
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The Executive Vice President provides leadership for the divisions of Academic Affairs, Finance and Administrative Services, Information Technology and Student Development. The executive vice president is the strategic partner to the president and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

The following positions report to the executive vice president: The vice president of academic affairs, the vice president of 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*

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The division of academic affairs includes 12 academic departments. Leadership of this division is provided by the vice president of academic affairs. The vice president is the chief academic officer of JJC. Department faculty chairs provide leadership within academic departments and report directly to one of the five academic deans: dean of arts and sciences, dean of career and technical education, dean of nursing, health and public services, dean, applied arts, workforce education and training, or dean of academic excellence and Support.

The academic departments are as follows:

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

The Guided Academic Pathways are:

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

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

JJC's first-time pass rate in 2022 for the National Council Licensure Examination (NCLEX) RN was NCLEX-RN was 87% (state average = 77%; national average = 80%). The pass rate for the NCLEX-



PN was 100% (state average = 77%; national average = 80%). The national and state averages are 80 and 77 percent, respectively. JJC graduated the most students at any community college in the state.

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

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

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

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

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

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

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

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

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

### **Diagnostic Medical Sonography**

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

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

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

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

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

### **Emergency Medical Services**

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

### **Paralegal Studies**

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

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

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

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

- Romeoville Campus – The Romeoville Campus is located in one of the fastest growing areas in Illinois. Classes offered include art, accounting, computer information systems, nurse assistant training, and a variety of liberal arts courses. A student pursuing an associate in arts degree can complete the requirements at Romeoville.
- City Center Campus – The City Center Campus at 235 North Chicago Street in downtown Joliet offers a variety of educational opportunities and services for JJC district residents. Departments and associated programs housed at the City Center Campus include Culinary Arts Management, Workforce Education and Academic Tutoring and Testing.
- Morris Education Center – The Morris Education Center (MEC) 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. In 2022, the Introduction to Mental and Behavioral Health, a non-credit, short-term program, was added to the offerings at MEC. 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.

#### **FY24 Budget Challenges:**

As many of the applied and CTE program areas continue to see enrollment growth, especially in the nursing and allied health areas, faculty count continues to be a challenge. More faculty are needed, as a lack of faculty impede the progress of developing new programs. In addition, due to increases in enrollment, a shortage of advisors has been evident, ultimately impacting student satisfaction, retention, and completion.

#### **FY24 Budget Highlights:**

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

#### **FY23-24 Goals and Initiatives:**

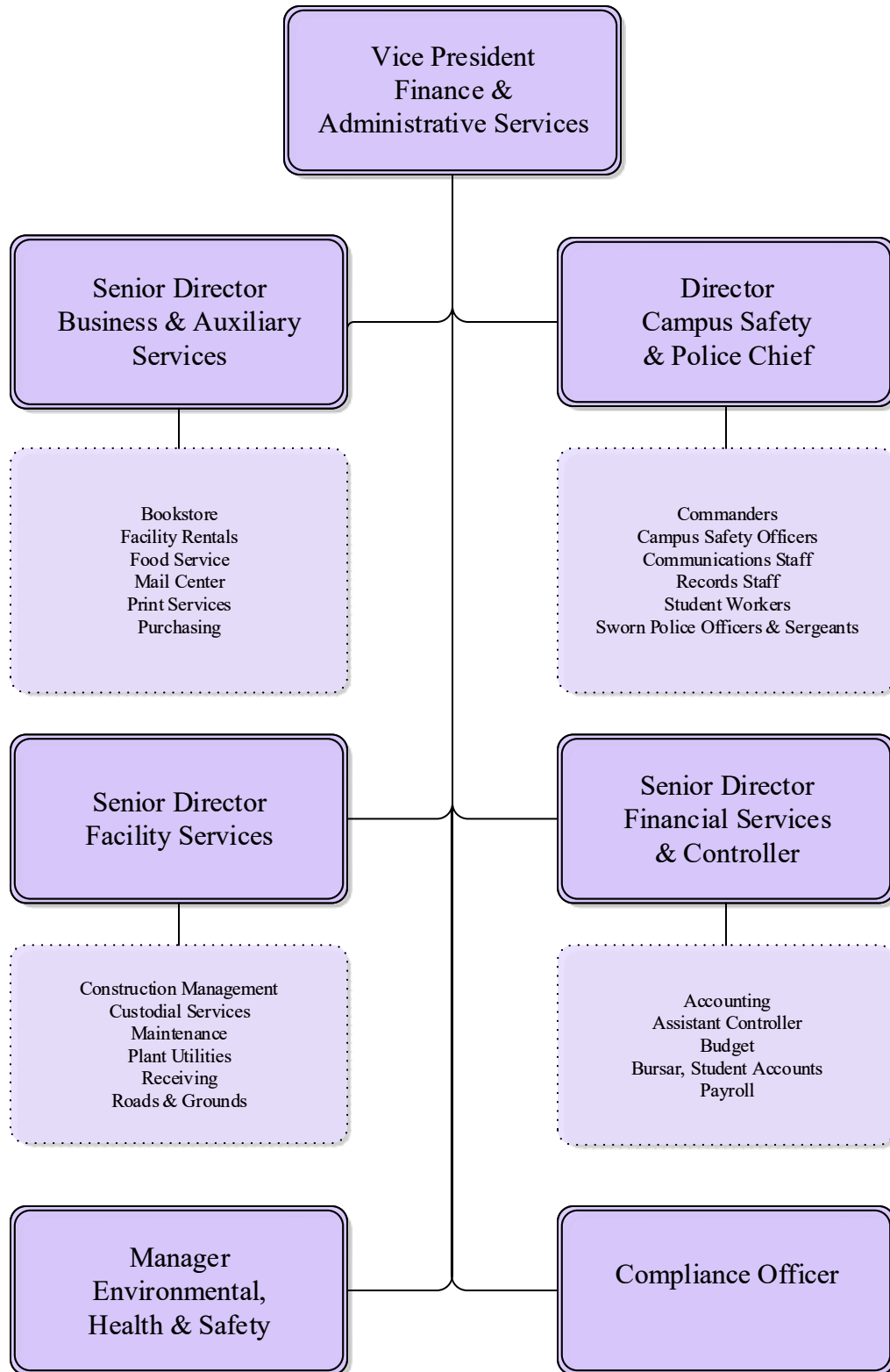
Academic Affairs will continue to partner with Student Development to fully implement the nine Guided Academic Pathways at JJC. Promotion of these seamless routes to educational success will be achieved through the newly developed pathways website which features program and curriculum maps, articulation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

In addition, Academic Affairs and Student Development will work together to further develop the advising model with concentration on improving the faculty advising model. The goal is to implement a more robust, efficient plan by Spring 2024.

In 2022, Academic Affairs implemented the 12X12X12 dual credit initiative. This plan encourages high school students to earn 12 college credits by 12<sup>th</sup> grade at \$12 per credit hour. The overarching goal is to increase the number of high school students in the state of IL to seek higher education. The College completed construction in the U-Building in 2021 to create more classroom, lab, storage, and office areas in this growing area. The Respiratory Therapy program is slated to begin accepting students in Fall 2023.

Beginning in 2022, the academic affairs division put emphasis on improving and expanding the delivery of virtual and hybrid courses in an effort to meet the changing needs of today's college students. The iCampus department was restructured to report directly to the vice president of academic affairs. iCampus, in conjunction with the office of the vice president of academic affairs, developed a strategic plan to reflect this vision of providing more flexibility and technology advancements in higher education, while increasing enrollment in these courses

# FINANCE & ADMINISTRATIVE SERVICES



## *Finance and Administrative Services*

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

- Business & Auxiliary Services
- Campus Police
- Facility Services
- Financial Services
- Environmental, Health & Safety
- 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, liability insurance, general ledger accounting, grants accounting, accounts payable, revenue collection and receivables, payroll, debt financing, and student accounts and payments for tuition billing and collection.
- Environmental, Health & Safety – provides safety training in various areas and departments, monitors the environment for physical and environmental hazards, develops emergency operations plans, fire drills and severe weather drills, ensures proper storage of chemicals and hazardous waste, and develops safety procedures.

### **FY24 Budget Highlights:**

- 51<sup>th</sup> 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.

### **FY24 Challenges:**

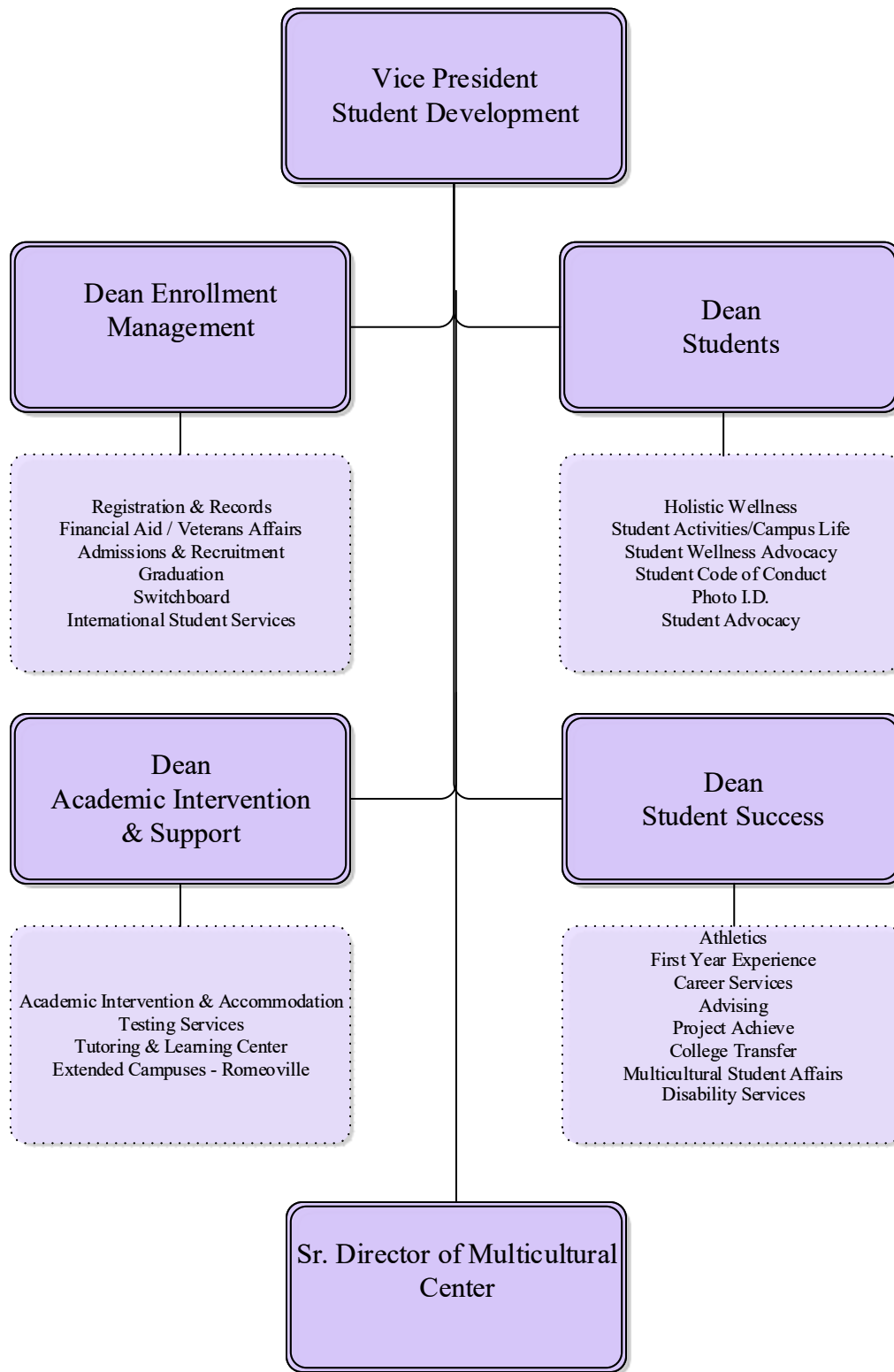
- Improvements to our recently implemented Finance and Human Resource ERP system to make it more operationally efficient and improve business processes.
- Continue to address concerns over decreased profitability of some Auxiliary Enterprise functions.

- Improve college affordability through innovations in the campus bookstore.

**FY24 Goals and Initiatives:**

- Improve textbook affordability by continuing to increase participation in the Bookstore's Digital Access initiative.
- Accreditation of Campus Police.

# STUDENT DEVELOPMENT





## *Student Development*

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Led by the Vice President of Student Development, who is also a member of the President's Cabinet, this division includes 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.
- ***Dean of Students***  
Includes the Office of Student Rights and Responsibilities, including administration of the student code of conduct and student advocacy, as well as 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 strategic goals of the college, in particular:

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

## **FY24 Budget Highlights:**

- Scale up support for the Student Advising Center (additional coaches) and strengthen the Faculty Advising Model.
- Increase support for student advocacy and mental health support & Student Life.
- Strengthen the Admissions & Outreach team.
- Develop a plan to target the adult learner market.
- Provide awareness and active training to expand student readiness for online learning.

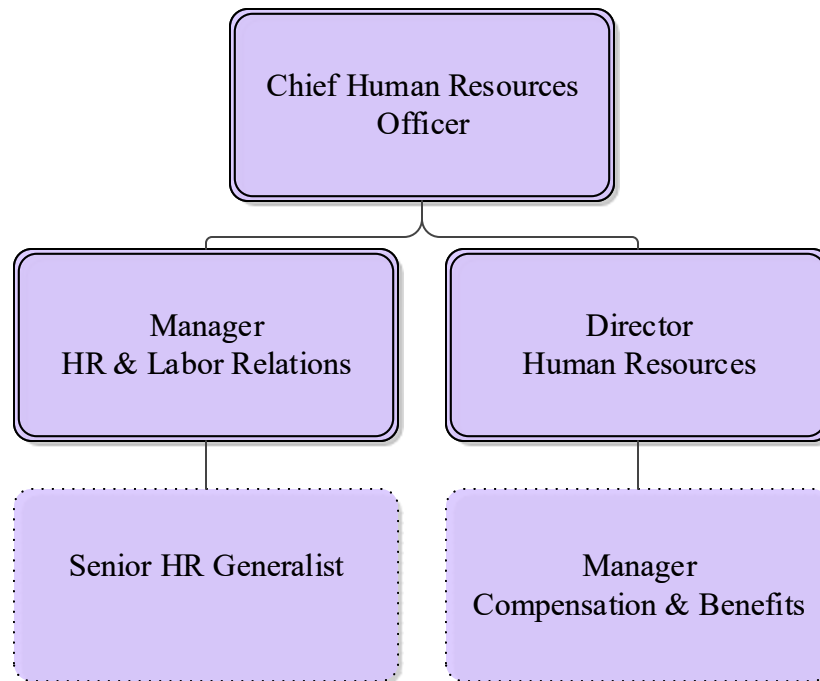
## **FY24 Challenges:**

- There continue to be uncertainties regarding student support services in a post-pandemic environment. Enrollment has increased a bit, but we need to expand the outreach team and develop a team to focus on the adult learner market.
- To meet the demographic increase of the Spanish-speaking population, we need to hire and train Spanish-speaking team members.
- We need to be proactive in addressing the post-pandemic challenges. As a Division, we must continue investing in technology resources to support accessible, quality, and timely remote support services.
- Mental Health spiked during the pandemic. As a Division, we need to identify a location and invest in creating a Wellness & Health Center for our students.
- As an institution, we need to develop an environment of mutual respect across divisions to ensure all JJC employees are respectful as we work collaboratively to help our students reach their goals.

## **FY24 Goals and Initiatives:**

- Execute institutional strategic priorities, action plans, and key performance indicators for student enrollment, persistence, retention, and completion.
- 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.
- Centralize English and Spanish hotlines, chat features, general emails, and develop a bilingual switchboard staff to ensure diverse learners are attracted and welcomed to our institution.

# HUMAN RESOURCES



## *Human Resources*

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Led by the Chief Human Resources Officer, who is also a member of the President's Cabinet, 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 to enable goal achievement through employee engagement and performance.
- Secures and retains talent by developing workforce strategies, providing initiatives to build and develop skills, competencies, and expertise needed to advance college goals.
- Establishes and executes HR processes, systems, and services to provide high levels of efficiency, quality and cost-effectiveness.
- Labor Relations: Serves as primary point of contact on contract provisions requiring compliance, interpretation, or implementation; Participates and/or leads collective bargaining negotiations.
- Compensation: Conducts compensation analyses; utilizing market data or other evaluation methods to establish position relationships, grade structures, and to ensure equitable internal equity and external market competitiveness.
- Champion, influence, and align HR objectives and initiatives with the College's diversity and inclusion goals.
- Benefits and Wellness: Oversight for overall benefits including time offs, leaves, employee health insurance, retirement savings, and related items.
- HRIS: provide support to end-users, troubleshoot systems issues, and facilitate training sessions to ensure maximum utilization and adoption of systems (Workday/Colleague). Develops procedures to maintain data integrity
- 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

### **FY24 Budget Highlights:**

- Continued strengthening compensation support mechanisms such as market data sources and survey information, and employee/manager education.
- Actions to build a professional development and institutional learning/training and wellness program.
- Continue to leverage features and functionalities of the ERP to achieve optimum performance and end user satisfaction.

- Diversity and inclusion initiatives related to recruitment, onboarding and retention.
- Process improvement and compliance.
- Campus-wide employee engagement activities

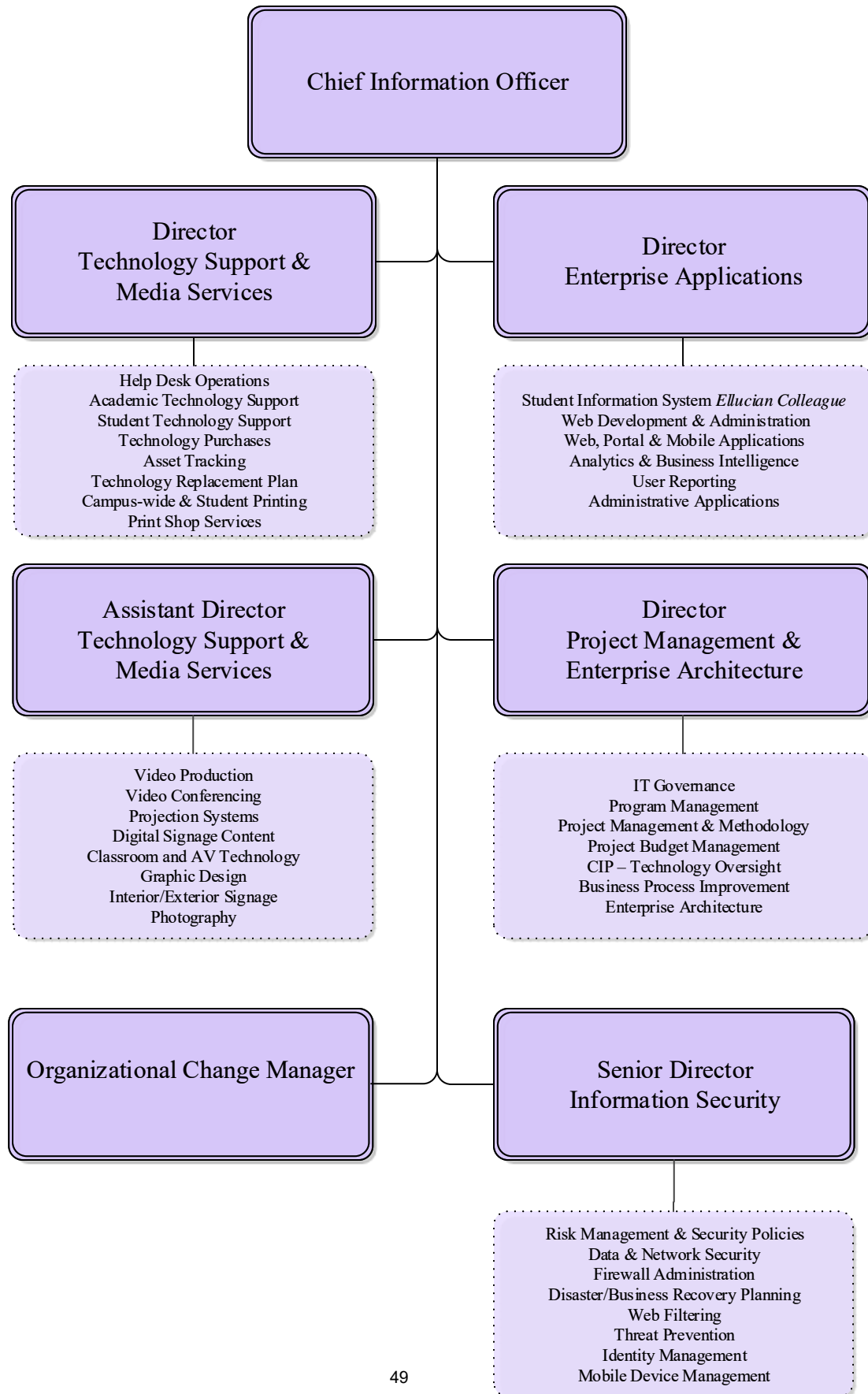
**FY24 Challenges:**

- Continued learning/training and process improvement and expanding functionality of Workday.
- Increase representation of women and minorities in Faculty positions where representation does not match external availability
- Balancing employee desires for remote/flex work with operational needs.
- Recruitment, retention and engagement/satisfaction of staff.

**FY24 Goals and Initiatives:**

- Expanding opportunities for process improvement, reporting & metrics in Workday; replacing remaining manual processes and forms with electronic solutions
- Analysis and planning from a “total rewards” strategy
- Continued enhancements to the hiring plans/processes including focused sourcing to support goal achievement in the Diversity, Equity and Inclusion plan.
- Establish a firm plan of action and structure for the Employee Learning & Wellness program.
- Provide a revised Leadership Training program
- Provide “ADA/FMLA/Work Comp” training
- Complete the first-year cycle of Workday talent, including goal setting and employee-manager documentation of ongoing conversations.
- Launch Workday learning with content such as annual required training, and other identified professional coursework.

# INFORMATION TECHNOLOGY



## *Information Technology*

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

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

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

- Enterprise Applications – led by a director, this department has primary responsibility for managing and maintaining a service catalog of critical applications required for the college including the Enterprise Resource Planning (ERP) systems. The college has been using the Ellucian Colleague software since 1989, but has transitioned to Workday for HCM, Finance and Procurement in June 2021, and for student recruiting and admissions in October 2021. The department is also responsible for the college's web and mobile technology assets including the public website (<http://jjc.edu/>), and the MyJJC portal.
- Information Security – led by a senior director of information security, this office leads and manages all matters of technology and information security including risk and identity management, data and network security, firewall administration, disaster and business recovery planning, web filtering, backup and recovery, mobile device management, and college-wide threat prevention services. This department also provides leadership in the awareness, development, maintenance, monitoring, and support of the college's information security policies and procedures. This office routinely assists HR and campus police in the application of information security policies and procedures, as well as the compliance officer on security regulations and well as with staff focused on enterprise risk management
- Project Management and Enterprise Architecture – led by a director, this department manages and maintains all of the voice, video, data, wireless, and cloud-based network infrastructure, application and utility servers, and databases. This department is responsible for maintaining the college's data center operations, including all storage and backup systems. In addition, this group is responsible for the college's voice and emergency communication systems and physical wiring plant across all locations. In addition, this office is responsible for IT governance, program and project management, project budgeting, methodology, and communications. This office works across the organization to determine and recommend priorities, scope project efforts, develop and facilitate plans and budgets, manage project tasks and activities, and deliver successful outcomes.
- Media Services – led by the Assistant Director, Technology Support and Media Services, this department provides college-wide multi-media services and support including audio-visual (AV), classroom technology, graphic design, and print-based media, signage, and special projects. This department also provides all video production and recording services to the

college community and for the college's Board meetings and special events, as well as maintaining a comprehensive cloud-based digital signage infrastructure and associated content. This department is responsible for designing, deploying, and maintaining all classroom audio-visual technology across all campus locations. The Media Services department is also responsible for the support and maintenance of college-wide digital signage as well as the development of appropriate content for digital signs. Media Services also develops, supports, and maintains the college's augmented and virtual reality (AR/VR) technology.

- Technology Support and Media Services (TSMS) – led by the Director of Technology Support and Media Services, this department is primarily responsible for the college's Helpdesk services to students, faculty, and staff. The college Helpdesk provides technology support services to the Main Campus and all extended facilities and education centers. In addition, the TSMS department helps to facilitate the efforts of the outsourced 24x7x365 student technology support helpdesk. TSMS is responsible for overseeing technology procurement and replacement according to the college's asset management and technology replacement plan.

#### **FY24 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. This transition will continue to positively impact the college's server and data center budget through at least FY24 as the college will no longer need to acquire, replace, and support on-premise hardware and software for the current servers which are candidates to be moved to the cloud.

- The modernization of the college's Enterprise Resource Planning (ERP) systems and transition continues to be a focus in the budget. Two major ERP initiatives in the budget for FY24 include the post-go-live stabilization of HR, Finance, and Procurement operation in the Workday HCM (Human Capital Management) ERP system and a project to move our Student ERP system from on-premise technology to a more sustainable cloud-based environment.

- 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.



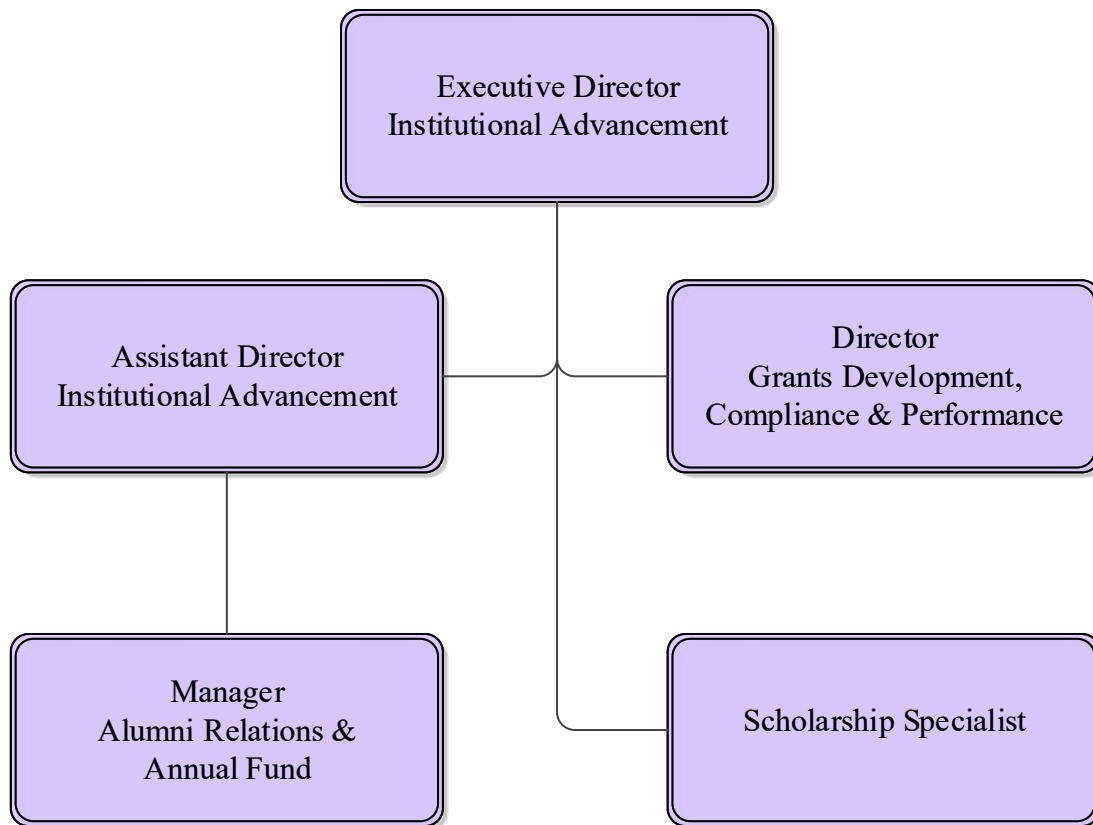
## **FY24 Goals and Initiatives:**

- *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 work to stabilize our Workday ERP environment and move our Student ERP system from on-premise technology to a more sustainable cloud-based environment in FY24.
- *Innovative Classroom Solutions* – The college will continue the classroom upgrade of our over 180 classrooms which will support a greater demand by 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 of important to the FY24 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 FY24 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 work FY24 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. If FY24 we will continue to identify and call out opportunities for enterprise-wise builds and solutions to maximize current resources and cut down on cost.

## **FY24 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). Declines in enrollment will have a direct negative impact on the ability to execute this plan and fund technology investments appropriately.
- *Budget availability* – The IT operations budget (0195) is impacted by college-wide budget decisions. Annual contractual maintenance agreements are typically subject to 5-7% increases annually which comprise the college’s most mission-critical software and technology.
- *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.
- *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*

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

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

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

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

### **FY24 Budget Highlights:**

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

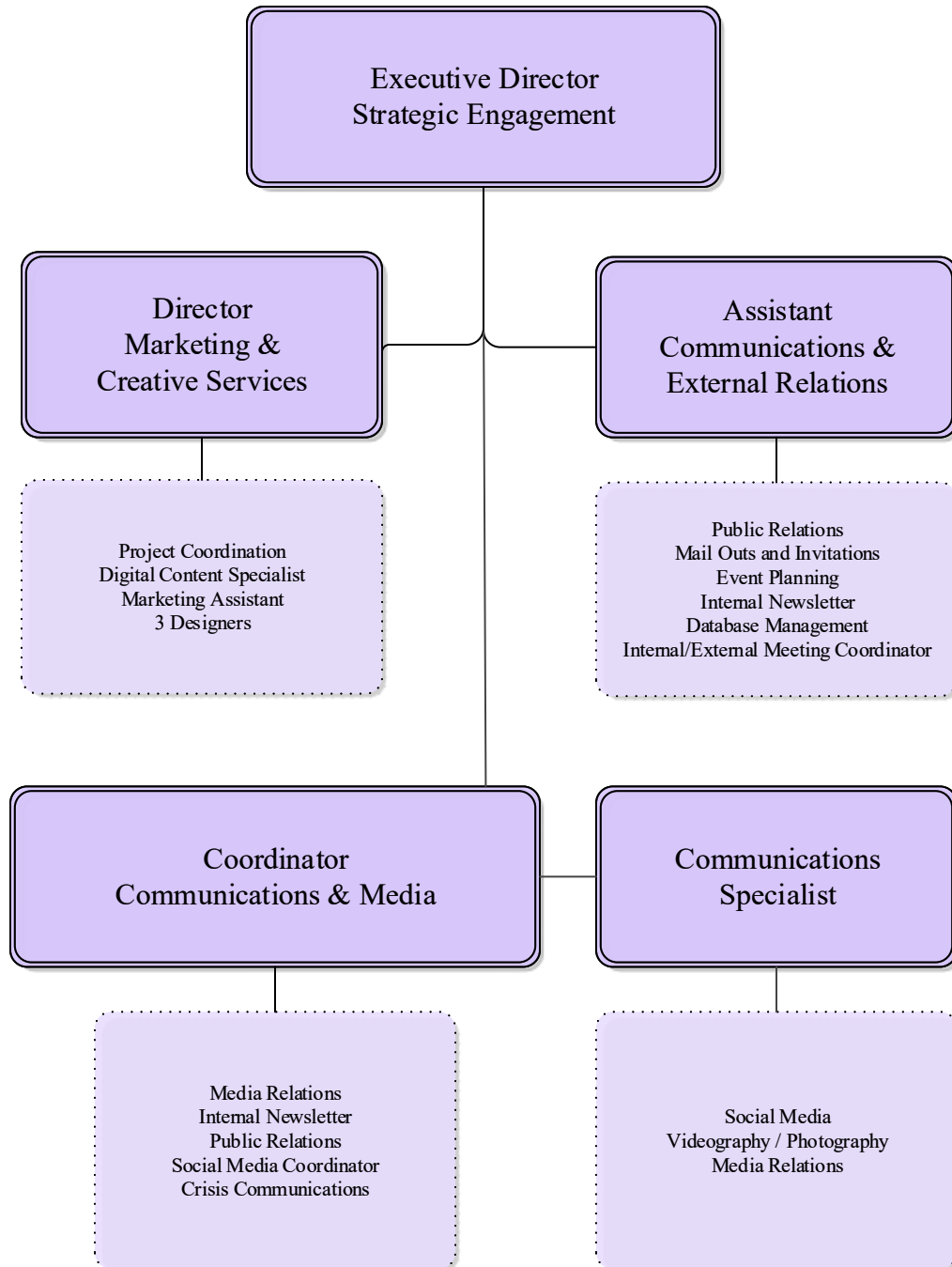
### **FY24 Challenges:**

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

### **FY24 Goals and Initiatives:**

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

# COMMUNICATIONS AND MARKETING



## *Communications and Marketing*

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

- Communications and External Relations
- Marketing and Creative Services

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

**Communications and External Relations Office** plans and implements strategies to promote and enhance the college's image on local, regional and national levels and assures a positive image through a tactical media relations and social media agenda, as well as a community engagement and legislative relations agenda. In addition, the office also coordinates crisis communications and provides strategic communications support to the college president, as well as other senior leaders as applicable. This team also generates the bi-weekly employee newsletter, creates videos to support outreach and recruitment, and advises college leaders on effective internal communications strategies.

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

### **FY24 Challenges:**

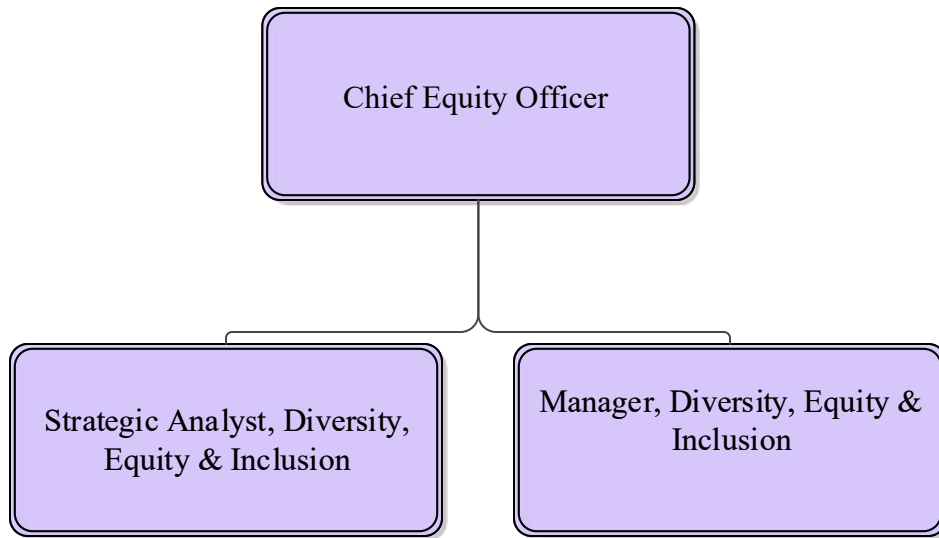
- Education in the post-pandemic era perceived as a value add, not required for success or job attainment.
- Perception of community colleges as lesser quality education.
- Institutional branding, equity, and accessibility is inconsistent between divisions.
- No singular content resource devoted to hundreds of web pages under the jjc.edu umbrella.

### **FY24 Goals and Initiatives:**

- Complete quantitative and qualitative Brand and Perception study; assess findings for implementation in FY24.
- Implement software platform to streamline and track the college's inaugural strategic engagement program.

- Develop an annual community partners event to celebrate and recognize diverse external partners and the important role they play in the college's collective success.
- Implement Roots and Branches, a signature program to collect stories of JJC impact in alignment with the President's vision through the webpage and immersive on campus experiences.

# DIVERSITY, EQUITY, INCLUSION





## *Diversity, Equity, Inclusion*

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- Led by the Chief Equity Officer; supported by Program Coordinators, this office supports the following areas:
- Diversity, Equity, Inclusion
- Institutional Training for Diversity, Equity, Inclusion Education

### **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 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 Diversity, Equity and Inclusion plan with measurable objectives to guide the College's DEI efforts.

### **FY24 Budget Highlights:**

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

### **FY24 Goals and Initiatives:**

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

- Illinois Diversity Council (IDC)
- Illinois Community College Diversity Commission (ICCDC)
- Spanish Community Center
- Diversity Award Submissions
  - National AACC Advancing Diversity Award
  - ICCTA Equity Award

# **BUDGET PROCESS**

## **BUDGET PROCESS**

For the fiscal year commencing July 1, 2023, 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, executive director of human resources, and the chief information officer consult with the deans and department chairs. The goal is to reach consensus on a set of planning assumptions. Beginning in October 2021, 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 FY24 budget is constructed using the FY23 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, the 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 various departments for one final review. Any technical corrections are made at this time. The final draft budget is then distributed to the Board of Trustees for review.

At least 30 days before the final budget is approved by the Board of Trustees, the vice president of 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***

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

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

Procedurally, the budget, once published, can only be 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												

## FY24 Budget Calendar - Tentative

July thru December	Department Planning (to coordinate with Strategic Plan)
October thru January	Three-year Financial Plan development.
January 26	Finance Committee Projections/Annual Plan Review
February 1	Board of Trustees input and review of Three-year Financial Plan. Board of Trustees considers tax levy, tuition and course fee recommendation.
February 16	Budget office to provide information to access budget development worksheets via Workday.
February 16 – March 3	Department budget preparation. Vice president/dean/supervisor approval of budget requests.
March 3	Budget forms due electronically
March 3 – March 10	Budget office reviews and summarizes requests.
March 3 – March 10	Budget meetings with individual President’s Cabinet members and budget team to review requests. President’s Cabinet preliminary review of requests.
March 10	Budget office summarizes and prepares requests for presentation to President’s Cabinet.
March 13 - March 24	President’s Cabinet budget workshops for final request review.
March 13-17	Spring break.
March 27- April 21	Budget production.
April 20	Finance Committee – Budget Discussion
April 17-21	President’s Cabinet approves preliminary budgets distributed to departments for technical corrections.
April 26	Board of Trustees reviews draft budget highlights.
May 10	Board of Trustees considers adopting preliminary budget. Legal budget posted for public view. Draft budget document received.
June 14	Board of Trustees holds public hearing of the legal budget. Board of Trustees considers adopting the legal budget.
July 1	Beginning of FY24.

# 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>↓</p> <p>Approved Requests Submitted to Budget &amp; Risk Manager</p> <p>Mid-Year Eval of Previous Year Budget Approvals</p>	<p>BOT Workshop: Tuition and Course Fees</p> <p>Budget Office Reviews and Summarizes Requests</p>	<p>BOT Meeting: Tuition &amp; 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; President's 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 &amp; 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**

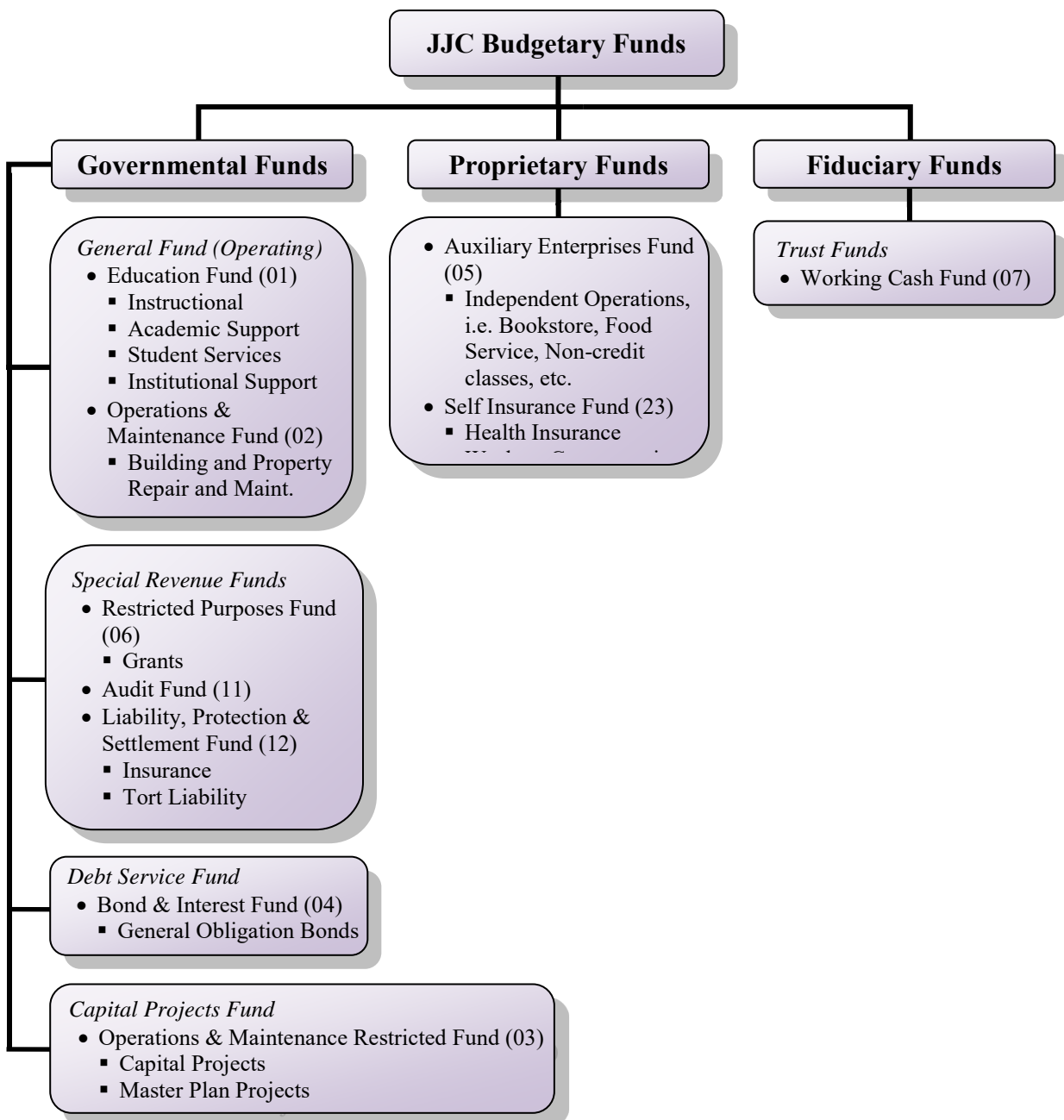


# FUND DESCRIPTIONS

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.

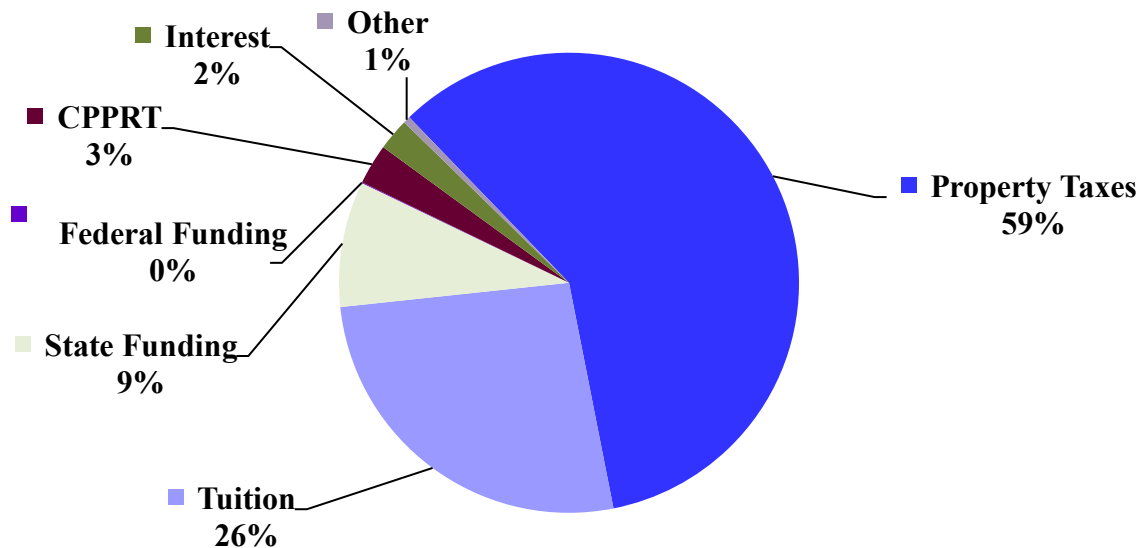
# **REVENUE SUMMARY**

## 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 2024 budget, along with additions and initiatives planned for Fiscal 2024.

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 \$111,018,000 compared to the prior year of \$105,221,800 or a 5.5% increase. This increase is due to federal revenue and property taxes that is offset by a decrease in tuition revenue.

### Operating Fund Revenues FY24



### 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 2023 will be recognized as a receivable and revenue for the year ending June 30, 2024.

The tax rate of the college for the 2022 levy is \$0.2876 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 \$209,300 will pay \$200.65 in taxes to the college for 2022 taxes, which are collected in 2023. For the 2023 levy, taxes are anticipated to increase by 5.7%, which is comprised of a 6.2% increase for the college's operating funds coupled with a 2.2% increase in the debt service levy for FY24 (2023 tax levy). The increase is an estimate based upon the tax cap, which includes an increase of 5.0% based on the consumer price index (CPI) for 2022 and a 1.2% increase from new construction. For the 2022 levy, the total increase in the college's levy was 6.3%, which was slightly more than what was budgeted. The operating levy extension was a 6.9% increase and the debt service extension were a 2.1% decrease. The projected budget for FY23 property taxes, by fund, is as follows:

	<b>2022 Actual 2022-2023</b>	<b>2023 Projected 2023-2024</b>	<b>2022 Net Collection 2022-2023</b>	<b>2023 Net Collection (Budget) 2023-2024</b>
Education Fund	\$ 41,600,000	\$ 44,430,000	\$ 41,080,000	\$ 43,875,000
O & M	20,580,000	21,580,000	20,323,000	21,310,000
O & M Restricted	1,040,000	1,053,000	1,027,000	1,040,000
Audit	80,000	83,000	79,000	82,000
Liability, Protection & Settlement	720,000	825,000	711,000	815,000
Debt Service	7,618,000	7,786,000	7,523,000	7,688,250
<b>TOTAL</b>	<b>\$ 71,638,000</b>	<b>\$ 75,757,000</b>	<b>\$ 70,743,000</b>	<b>\$ 74,810,250</b>
Percentage change		<u>5.7%</u>		<u>5.7%</u>



## Tuition and Fees

The budget detail and schedules include flat tuition, remaining at \$116. All courses in the automotive service, welding and metal fabrication and electrical/electronic automated systems have a differential tuition rate of 150% (1.5 x the base tuition rate) 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 remained unchanged at \$21 per credit hour.

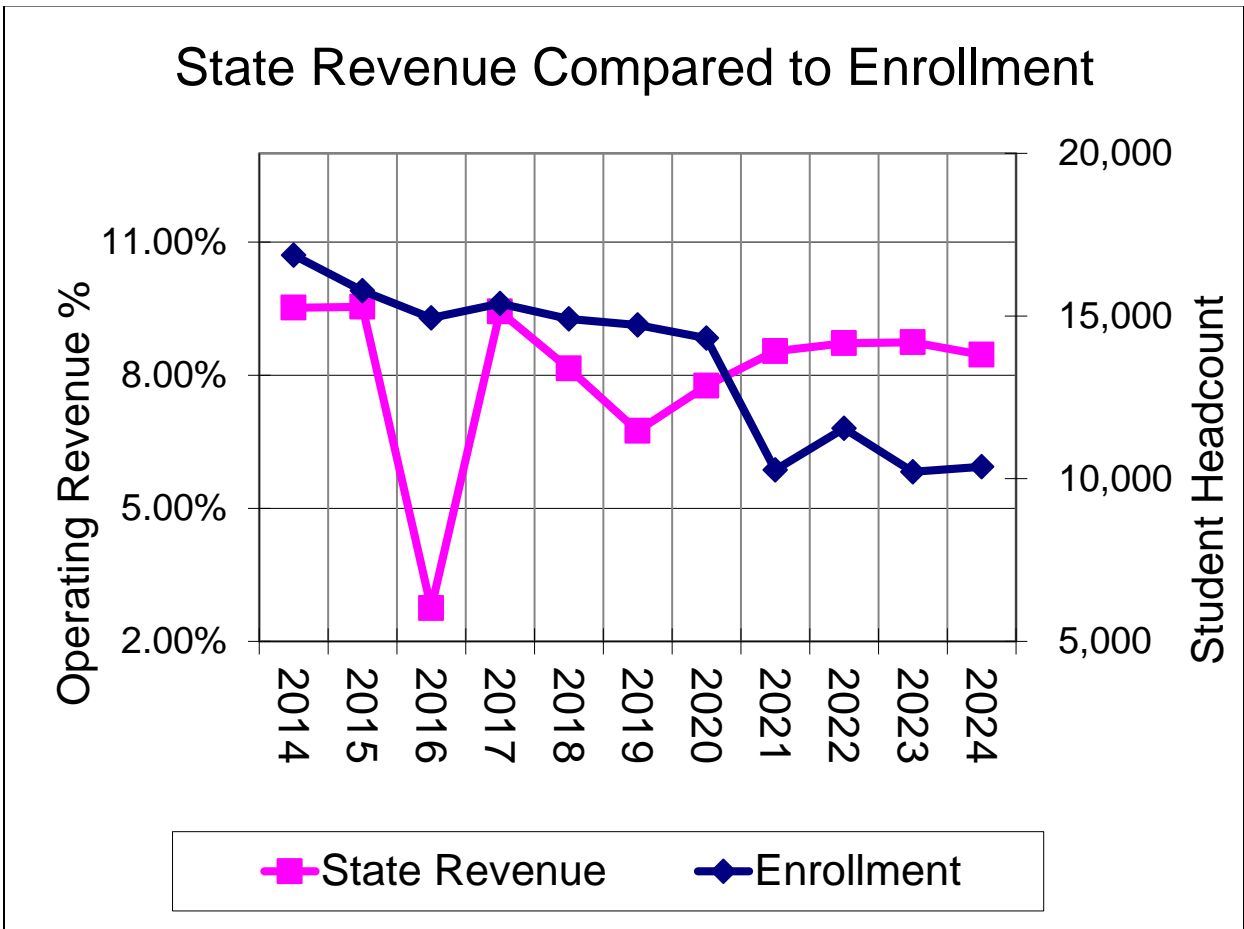
Over the last ten years, credit hours have decreased by 37.64%. Currently, the college has experienced a 6.11% decrease in fall 2022 credit hour enrollment based on 10<sup>th</sup> day and a 2.72% decrease for the spring 2023 credit hours. Overall, the college has experienced a 5.67% decrease in enrollment for Fiscal 2023. Due to the improving economy over the past several years, enrollment had slowly dropped from its high in Fiscal 2011. The disruption caused by COVID 19 and restricting classes to an online format caused a large drop in enrollment that the college is starting to see that level out now that in-person classes have resumed. Spring 2023 enrollment for students who pay for college actually increased by 3.82%. For Fiscal 2024 through 2026 an annual 1.5% growth in enrollment is projected as the college offers more in-person programs and increases iCampus courses, as well as dual enrollment throughout the district.

For Fiscal 2024, no increase in tuition and fees rates are projected.

	<b>FY23</b>	<b>FY24</b>	<b>Increase</b>
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	-
<b>Total</b>	<b>\$ 151.00</b>	<b>\$ 151.00</b>	<b>\$ -</b>

## 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 6.81% for Fiscal 2024 due to the enrollment experienced in Fiscal 2022. System wide, for all community colleges in Illinois, credit hours decreased 7.07%. With the State of Illinois’ fiscal issues improving over the last two years, the budget adopted for Fiscal 2023 increased funding by 5% for community colleges. A conservative estimate for state funding is currently being used since the proposed budget by the Governor has not been approved for Fiscal 2024. The college projects the funding rates to increase by 7.00% for Fiscal 2024 to coincide with the overall decrease in community college credit hours followed by no change in the funding rates for 2025 and 2026. When combined with our enrollment, this results in level funding for Fiscal 2024, a decrease of 5.45% in Fiscal 2025 and no change in Fiscal 2026.



**Corporate Personal Property Replacement Tax**

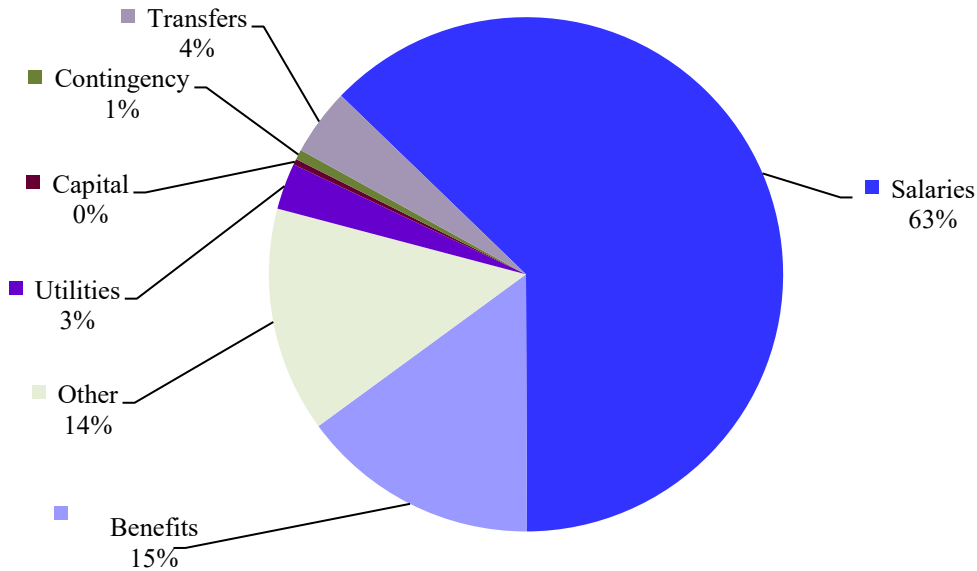
For FY24 the Corporate Personal Property Replacement Tax (CPPRT) is budgeted at \$3,150,000, which represents the projected amount of CPPRT.

# **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 FY24 this represents 78% of total operating expenses.

### Operating Fund Expenditures FY24



Expenditure assumptions are based on the following:

- 1) Departments based their non-personnel budgets (contractual, materials/supplies) at 105% 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 FY24 personnel costs, including benefits, are shown below.

<b>Proposed Title</b>	<b>Salary</b>	<b>Fringes</b>	<b>Position(s) Elimination</b>	<b>Total</b>
Architecture, Engineering, Construction Faculty	80,000	32,575		112,575
Respiratory Care Faculty	85,944	32,718		118,662
Cyber Security Faculty	80,000	32,575		112,575
Scheduling Technician	51,720	31,896		83,616
Instructional Design Specialist	49,766	31,849		81,615
Instr.Design and Accessibility Coord.	55,288	31,982		87,270
Administrative Sergeant	81,795	32,618		114,413
Dual Credit Outreach Advisor	60,000	32,095		92,095
Student Success Coach	48,000	31,807		79,807
Student Success Coach	48,000	31,807		79,807
Student Success Coach****	48,000	31,807	(67,749)	12,058
Specialist, Student Athlete Retention***	47,310	31,790	(79,100)	-
Program Manager, DEI	75,000	32,455		107,455
Specialist, DEI	75,000	32,455		107,455
iCampus Student Engagement Specialist*	48,498	31,819	(20,881)	59,436
Specialist, Student Activities*	44,744	31,729	(22,240)	54,233
Building Service Worker***	40,685	31,632	(71,232)	1,085
Groundskeeper****	53,242	31,933	(85,990)	(815)
Groundskeeper****	54,038	31,933	(68,418)	17,553
	<b>1,127,030</b>	<b>609,475</b>	<b>(415,610)</b>	<b>1,320,895</b>

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

\*\* Utilizing funds from 2 part-time positions to fund 1 full-time.

\*\*\* Utilizing funds from 3 part-time positions to fund 1 full-time.

\*\*\*\* Repurposing funds from unfilled positions

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. Sixteen percent of full-time faculty and 21% of full-time administrators come from minority populations.

<i>Faculty and Staff at JJC</i>	<b>Number</b>		
	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>
Full-time Faculty	214	214	217
Part-time Faculty	400	400	400
Full-time Administrators	37	38	39
Part-time Administrators	0	0	0
Full-time Professional	72	77	103
Part-time Professional	11	19	5
Full-time Non-Union Support Staff*	17	17	14
Part-time Non-Union Support Staff*	32	32	12
Full-time TOSSC Staff**	212	215	226
Part-time TOSSC Staff**	172	170	150
Full-time Plant***	90	94	98
Part-time Plant***	38	23	16
<b>Total</b>	<b>1,295</b>	<b>1,299</b>	<b>1,278</b>

\*Previously 'Support Staff'

\*\* Previously 'Clerical Staff'

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

There are seven bargaining units at Joliet Junior College:

1. Full-time Faculty, represented by the American Federation of Teachers (AFT) Local 604. Contract remains in full force and effect through one week prior to Fall Semester 2023. Currently in negotiations.
2. Food Service, represented by the National Conference of Firemen and Oilers, Local #7, affiliated with the Service Employees International Union (SEIU). Contract remains in full force and effect through June 29, 2023. Tentative agreement 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, 2023. Currently in negotiations.
4. Facility Services/Receiving Employees, represented by the National Conference of Firemen and Oilers, Local #7, affiliated with the Service Employees International Union (SEIU). Contract remains in full force and effect through June 30, 2023. Tentative agreement 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.

## **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 FY24.

**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.

<b>Capital Outlay</b>	<b><u>Amount</u></b>	<b><u>Strategic/Department Goal</u></b>
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	52,000	
Campus Police Radio Replacement	68,500	
Campus Police Rifle Replacement	6,000	
Roads and Ground Equipment	<u>174,500</u>	
Total Capital Outlay	<u>\$ 401,000</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 \$6 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 \$1,100,000 to \$1,185,000 annually in Life Safety funds and transfers from the Operations and Maintenance fund of \$3,475,000 in Fiscal 2024 and \$2,875,000 for Fiscal 2025 and 2026. Until capital renewal grants from the state are approved, they are not included in the projections.

In Fiscal 2008, a master plan was unveiled 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, 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 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 FY24 budget as presented is a balanced operational budget that includes:

- Reallocation of existing resources to fund new requests
- Realistic projections in property tax revenues
- No tuition increase
- Modest enrollment growth
- Emphasis on student success
- Responsible reserves

The FY24 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 February 2023.



**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, 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	
<b>REVENUES</b>											
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
<b>Total Revenues</b>	<b>89,473,000</b>	<b>21,545,000</b>	<b>63,342,011</b>	<b>82,000</b>	<b>815,000</b>	<b>7,688,250</b>	<b>9,805,500</b>	<b>13,060,722</b>	<b>17,060,000</b>	<b>150,000</b>	<b>223,021,483</b>
<b>EXPENDITURES</b>											
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
Institutional support	22,097,069	855,176	30,734,052	197,000	1,715,000	-	39,662,957	7,949,999	-	-	103,211,253
<b>Total Expenses</b>	<b>88,285,320</b>	<b>18,070,000</b>	<b>63,876,451</b>	<b>197,000</b>	<b>1,715,000</b>	<b>12,441,293</b>	<b>42,810,957</b>	<b>19,713,962</b>	<b>17,060,000</b>	<b>-</b>	<b>264,169,983</b>
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)
<b>NON-MANDATORY TRANSFERS</b>											
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**

BUDGETED EXPENDITURES BY OBJECT  
Year Ended June 30, 2024

	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	
<b>EXPENDITURES</b>										
Salaries	60,382,467	9,245,758	4,500,922	-	-	-	-	4,253,589	-	78,382,736
Employee benefits	13,686,434	2,977,246	1,389,880	-	-	-	-	1,113,302	16,958,000	36,124,862
Contractual services	1,903,970	865,123	182,443	82,000	25,000	-	450,000	5,719,321	100,000	9,327,857
Material and supplies	3,809,211	1,126,688	861,599	-	-	-	22,957	6,971,673	2,000	12,794,128
Conferences and meetings	914,308	76,768	176,310	-	-	-	-	288,343	-	1,455,729
Fixed charges	325,399	29,788	48,197	-	740,000	12,438,293	-	55,115	-	13,636,792
Utilities	-	3,238,179	1,683	-	-	-	-	75,085	-	3,314,947
Capital outlay	100,000	301,000	-	-	-	-	42,338,000	596,203	-	43,335,203
Other	<u>7,163,531</u>	<u>209,450</u>	<u>56,715,417</u>	<u>115,000</u>	<u>950,000</u>	<u>3,000</u>	<u>-</u>	<u>641,331</u>	<u>-</u>	<u>65,797,729</u>
Total Expenditures	<u>88,285,320</u>	<u>18,070,000</u>	<u>63,876,451</u>	<u>197,000</u>	<u>1,715,000</u>	<u>12,441,293</u>	<u>42,810,957</u>	<u>19,713,962</u>	<u>17,060,000</u>	<u>264,169,983</u>
<b>TRANSFERS</b>										
Transfers out	<u>1,187,680</u>	<u>3,475,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,969,543</u>	<u>200,000</u>	<u>-</u>	<u>15,832,223</u>
Total Expenditures and Transfers out	<u>\$ 89,473,000</u>	<u>\$ 21,545,000</u>	<u>\$ 63,876,451</u>	<u>\$ 197,000</u>	<u>\$ 1,715,000</u>	<u>\$ 12,441,293</u>	<u>\$ 53,780,500</u>	<u>\$ 19,913,962</u>	<u>\$ 17,060,000</u>	<u>\$ 280,002,206</u>

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

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

	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>REVENUES</b>			
Local government	\$ 67,247,704	\$ 70,607,750	\$ 75,275,250
Corporate personal property replacement taxes	6,352,390	2,700,000	3,150,000
Tuition and fees	37,700,064	39,505,529	40,533,571
Sales and service fees	4,405,760	6,569,799	5,863,451
State sources	51,558,296	39,604,894	46,354,858
Federal sources	43,281,811	33,378,852	30,960,041
Investment income	157,614	285,000	2,660,000
Miscellaneous	15,984,601	16,801,771	18,224,312
Total Revenues	<u>226,999,176</u>	<u>209,453,595</u>	<u>223,021,483</u>
<b>EXPENDITURES</b>			
Current:			
Instruction	49,992,407	55,375,122	58,388,479
Academic support	15,380,532	5,374,028	6,061,139
Student services	32,697,495	35,870,661	36,897,841
Public services	4,575,235	3,105,361	2,692,258
Operation and maintenance plant	28,876,024	31,266,530	32,804,117
Independent operation	20,487,345	23,214,849	24,114,896
General administration	-	-	-
Institutional support	66,394,174	82,935,419	103,211,253
Total Expenses	<u>218,403,213</u>	<u>237,141,970</u>	<u>264,169,983</u>
Revenues over (under) expenditures	8,595,963	(27,688,375)	(41,148,500)
<b>NON-MANDATORY TRANSFERS</b>			
Proceeds from alternate revenue bonds	-	-	-
Transfers in	24,852,755	12,120,075	15,832,223
Transfers (out)	<u>(24,852,755)</u>	<u>(12,120,075)</u>	<u>(15,832,223)</u>
Revenues and transfers in over (under) expenditures and transfers (out)	8,595,963	(27,688,375)	(41,148,500)
Fund Balance:			
Beginning of Year	<u>101,985,170</u>	<u>94,747,000</u>	<u>113,022,000</u>
End of Year	<u>\$ 110,581,133</u>	<u>\$ 67,058,625</u>	<u>\$ 71,873,500</u>

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

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

	General		Special Revenue			Debt Service	Capital Projects	Proprietary		Nonexpendable Trust	
	Education	Operations and Maintenance	Restricted Purpose	Audit	Liability Protection and Settlement	General Obligation Bond	Operations and Maintenance (Restricted)	Auxiliary	Self Insurance	Working Cash	Total
<b>REVENUES</b>											
Local government	\$ 40,915,000	\$ 20,265,000	-	\$ 79,500	\$ 690,000	\$ 7,618,250	\$ 1,040,000	\$ -	\$ -	\$ -	\$ 70,607,750
Corporate personal property replacement taxes	2,700,000	-	-	-	-	-	-	-	-	-	2,700,000
Tuition and fees	28,698,000	-	-	-	-	-	4,042,500	6,765,029	-	-	39,505,529
Sales and service fees	-	85,000	-	-	-	-	-	6,484,799	-	-	6,569,799
State sources	8,900,000	-	26,392,394	-	-	-	4,312,500	-	-	-	39,604,894
Federal sources	2,810,000	-	30,168,852	-	-	-	200,000	200,000	-	-	33,378,852
Investment income	200,000	-	-	-	-	-	-	-	10,000	75,000	285,000
Miscellaneous	450,000	-	183,351	-	-	-	200,000	118,420	15,850,000	-	16,801,771
<b>Total Revenues</b>	<b>84,673,000</b>	<b>20,350,000</b>	<b>56,744,597</b>	<b>79,500</b>	<b>690,000</b>	<b>7,618,250</b>	<b>9,795,000</b>	<b>13,568,248</b>	<b>15,860,000</b>	<b>75,000</b>	<b>209,453,595</b>
<b>EXPENDITURES</b>											
Current:											
Instruction	49,498,219	-	2,717,324	-	-	-	-	3,159,579	-	-	55,375,122
Academic support	4,557,728	-	-	-	-	-	-	816,300	-	-	5,374,028
Student services	9,713,500	-	26,086,561	-	-	-	-	70,600	-	-	35,870,661
Public services	80,000	-	2,757,361	-	-	-	-	268,000	-	-	3,105,361
Operation and maintenance plant	-	16,053,410	-	-	-	12,242,120	2,971,000	-	-	-	31,266,530
Independent operation	-	-	-	-	-	-	-	7,354,849	15,860,000	-	23,214,849
General administration	-	-	-	-	-	-	-	-	-	-	-
Institutional support	20,073,573	921,590	25,684,251	209,500	1,590,000	-	29,808,505	4,648,000	-	-	82,935,419
<b>Total Expenses</b>	<b>83,923,020</b>	<b>16,975,000</b>	<b>57,245,497</b>	<b>209,500</b>	<b>1,590,000</b>	<b>12,242,120</b>	<b>32,779,505</b>	<b>16,317,328</b>	<b>15,860,000</b>	<b>-</b>	<b>237,141,970</b>
Revenues over (under) expenditures	749,980	3,375,000	(500,900)	(130,000)	(900,000)	(4,623,870)	(22,984,505)	(2,749,080)	-	75,000	(27,688,375)
<b>NON-MANDATORY TRANSFERS</b>											
Transfers in	198,800	-	500,900	-	-	4,890,495	3,375,000	3,154,880	-	-	12,120,075
Transfers (out)	(948,780)	(3,375,000)	-	-	-	-	(7,390,495)	(405,800)	-	-	(12,120,075)
Revenues and transfers in over (under) expenditures and transfers (out)	-	-	-	(130,000)	(900,000)	266,625	(27,000,000)	-	-	75,000	(27,688,375)
<b>Fund Balance:</b>											
July 1, 2022	21,600,000	5,237,000	2,240,000	130,000	900,000	7,290,000	27,000,000	7,100,000	16,500,000	6,750,000	94,747,000
June 30, 2023	\$ 21,600,000	\$ 5,237,000	\$ 2,240,000	\$ -	\$ -	\$ 7,556,625	\$ -	\$ 7,100,000	\$ 16,500,000	\$ 6,825,000	\$ 67,058,625

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

SCHEDULE OF ACTUAL REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
Year Ended June 30, 2022

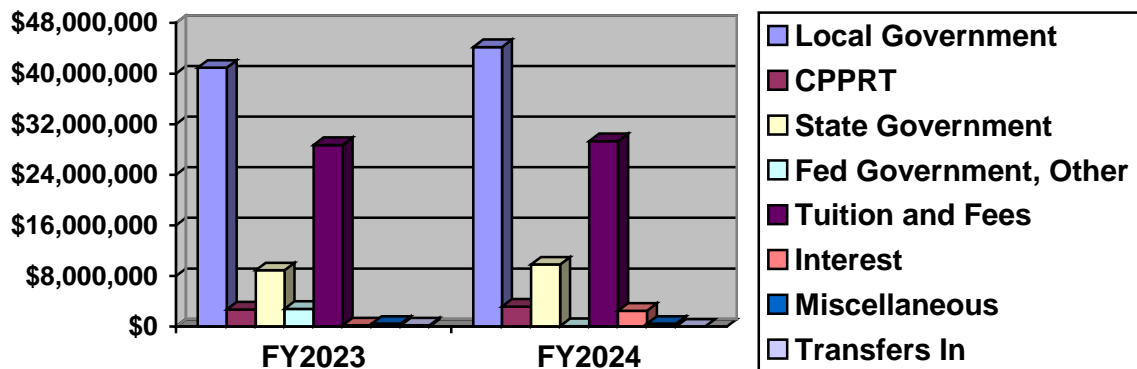
	General		Special Revenue		Debt Service	Capital Projects	Proprietary		Nonexpendable Trust		Total
	Education	Operations and Maintenance	Restricted Purpose	Audit	Liability Protection and Settlement	General Obligation Bond	Operations and Maintenance (Restricted)	Auxiliary	Self Insurance	Working Cash	
<b>REVENUES</b>											
Local government	\$ 37,987,431	\$ 19,964,073	\$ -	\$ 73,047	\$ 705,476	\$ 7,478,704	\$ 1,038,973	\$ -	\$ -	\$ -	\$ 67,247,704
Corporate personal property replacement taxes	6,352,390	-	-	-	-	-	-	-	-	-	6,352,390
Tuition and fees	28,032,011	-	-	-	-	-	4,030,184	5,637,869	-	-	37,700,064
Sales and service fees	-	100,665	-	-	-	-	-	4,305,095	-	-	4,405,760
Facilities Revenue	-	-	-	-	-	-	-	310,936	-	-	310,936
State sources	9,891,731	-	41,188,407	-	-	-	478,158	-	-	-	51,558,296
Federal sources	4,949,504	-	36,522,354	-	-	-	860,136	949,817	-	-	43,281,811
Investment income	130,795	-	-	-	-	-	3,093	-	13,738	9,988	157,614
Miscellaneous	723,991	213,831	357,610	-	-	-	333,925	136,618	14,218,626	-	15,984,601
Total Revenues	<u>88,067,853</u>	<u>20,278,569</u>	<u>78,068,371</u>	<u>73,047</u>	<u>705,476</u>	<u>7,478,704</u>	<u>6,744,469</u>	<u>11,340,335</u>	<u>14,232,364</u>	<u>9,988</u>	<u>226,999,176</u>
<b>EXPENDITURES</b>											
Current:											
Instruction	44,506,980	-	2,854,718	-	-	-	-	2,630,709	-	-	49,992,407
Academic support	3,948,412	-	10,863,764	-	-	-	-	568,356	-	-	15,380,532
Student services	7,933,770	-	24,737,049	-	-	-	-	26,676	-	-	32,697,495
Public services	58,274	-	4,430,028	-	-	-	-	86,933	-	-	4,575,235
Organized Research	-	-	-	-	-	-	-	-	-	-	-
Operation and maintenance plant	-	13,793,572	-	-	-	14,269,095	813,357	-	-	-	28,876,024
Independent operation	-	-	91,279	-	-	-	-	5,652,586	14,743,480	-	20,487,345
General administration	-	-	-	-	-	-	-	-	-	-	-
Institutional support	16,503,202	585,601	35,614,335	86,945	583,415	-	8,948,264	4,072,412	-	-	66,394,174
Total Expenses	<u>72,950,638</u>	<u>14,379,173</u>	<u>78,591,174</u>	<u>86,945</u>	<u>583,415</u>	<u>14,269,095</u>	<u>9,761,621</u>	<u>13,037,672</u>	<u>14,743,480</u>	<u>-</u>	<u>218,403,213</u>
Revenues over (under) expenditures	15,117,215	5,899,396	(522,803)	(13,898)	122,061	(6,790,391)	(3,017,152)	(1,697,337)	(511,116)	9,988	8,595,963
<b>NON-MANDATORY TRANSFERS</b>											
Proceeds from alternative revenue bonds	-	-	-	-	-	-	-	-	-	-	-
Transfers in	58,812	-	478,062	-	-	6,827,136	14,975,000	2,513,745	-	-	24,852,755
Transfers (out)	(10,573,062)	(4,975,000)	-	-	-	-	(9,027,136)	(277,557)	-	-	(24,852,755)
Revenues and transfers in over (under) expenditures and transfers (out)	4,602,965	924,396	(44,741)	(13,898)	122,061	36,745	2,930,712	538,851	(511,116)	9,988	8,595,963
<b>Fund Balance:</b>											
July 1, 2021	<u>21,569,507</u>	<u>5,415,094</u>	<u>2,241,263</u>	<u>129,251</u>	<u>846,738</u>	<u>7,289,775</u>	<u>33,346,721</u>	<u>7,126,583</u>	<u>17,278,448</u>	<u>6,741,790</u>	<u>101,985,170</u>
June 30, 2022	<u>\$ 26,172,472</u>	<u>\$ 6,339,490</u>	<u>\$ 2,196,522</u>	<u>\$ 115,353</u>	<u>\$ 968,799</u>	<u>\$ 7,326,520</u>	<u>\$ 36,277,433</u>	<u>\$ 7,665,434</u>	<u>\$ 16,767,332</u>	<u>\$ 6,751,778</u>	<u>\$ 110,581,133</u>

# EDUCATION FUND

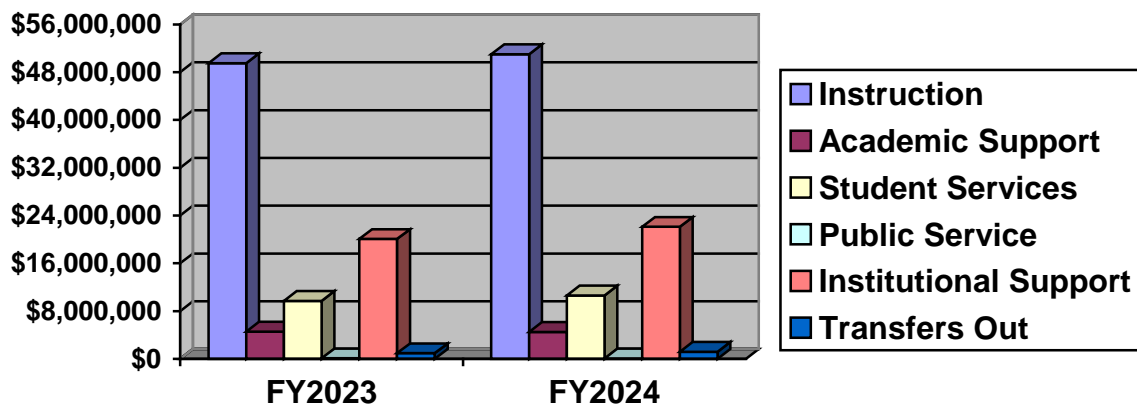
The Education Fund is established by Section 3-1 of the *Illinois Public Community College Act*. It is used to account for revenues and expenditures of the academic and service programs of the college. It includes the costs of instructional, administrative and service programs of the college. It includes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

The Education Fund is projected to increase 5.53% from FY23 to FY24.

### Education Fund Revenues



### Education Fund Expenditures



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

EDUCATION FUND REVENUE  
Year Ended June 30, 2024

	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
<b>REVENUES</b>			
<b>Local Government</b>			
Property taxes	\$ 37,968,776	\$ 40,900,000	\$ 44,175,000
Other	18,655	15,000	15,000
Total Local Government	<u>37,987,431</u>	<u>40,915,000</u>	<u>44,190,000</u>
<b>CORPORATE PERSONAL PROPERTY TAXES</b>	<u>6,352,390</u>	<u>2,700,000</u>	<u>3,150,000</u>
<b>STATE GOVERNMENT</b>			
ICCB Credit Hour Grants	9,004,185	8,100,000	9,000,000
ICCB Career and Technical Education	728,134	700,000	700,000
Other	159,412	100,000	100,000
Total State Government	<u>9,891,731</u>	<u>8,900,000</u>	<u>9,800,000</u>
<b>FEDERAL GOVERNMENT, OTHER</b>	<u>4,949,504</u>	<u>2,810,000</u>	<u>60,000</u>
<b>STUDENT TUITION AND FEES</b>			
Tuition	27,612,597	28,300,000	29,100,000
Fees	419,414	398,000	223,000
Total Tuition and Fees	<u>28,032,011</u>	<u>28,698,000</u>	<u>29,323,000</u>
<b>INTEREST</b>	<u>130,795</u>	<u>200,000</u>	<u>2,500,000</u>
<b>MISCELLANEOUS</b>			
Total Other Sources	<u>723,991</u>	<u>450,000</u>	<u>450,000</u>
<b>Total Revenues</b>	<u>88,067,853</u>	<u>84,673,000</u>	<u>89,473,000</u>
Transfers in	<u>58,812</u>	<u>198,800</u>	<u>-</u>
<b>Total Revenues and Transfers in</b>	<u>\$ 88,126,665</u>	<u>\$ 84,871,800</u>	<u>\$ 89,473,000</u>



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

EDUCATION FUND EXPENDITURES  
Year Ended June 30, 2024

	FY 2022 <u>Actual</u>	FY 2023 <u>Budget</u>	FY 2024 <u>Budget</u>
<b>EXPENDITURES</b>			
By Program:			
<b>Instruction</b>			
Salaries	\$ 36,187,290	\$ 39,411,127	\$ 40,089,765
Employee benefits	6,412,062	7,322,424	8,007,999
Contractual services	242,530	358,680	397,138
Material and supplies	282,564	372,031	401,917
Conferences and meetings	100,012	324,172	334,201
Fixed charges	39,638	53,225	44,990
Capital outlay	231	-	-
Other	<u>1,242,653</u>	<u>1,656,560</u>	<u>1,730,778</u>
Total Instruction	<u>44,506,980</u>	<u>49,498,219</u>	<u>51,006,788</u>
<b>Academic Support</b>			
Salaries	2,953,173	3,410,608	3,332,790
Employee benefits	753,538	880,263	888,372
Contractual services	7,090	10,445	10,968
Material and supplies	230,716	244,928	257,175
Conferences and meetings	<u>3,895</u>	<u>11,484</u>	<u>12,058</u>
Total Academic Support	<u>3,948,412</u>	<u>4,557,728</u>	<u>4,501,363</u>
<b>Student Services</b>			
Salaries	5,780,060	6,796,109	7,488,152
Employee benefits	1,720,121	2,134,340	2,284,606
Contractual services	26,024	93,607	111,487
Material and supplies	126,484	176,693	229,638
Conferences and meetings	56,364	117,391	135,453
Other	<u>224,717</u>	<u>395,360</u>	<u>368,253</u>
Total Student Services	<u>7,933,770</u>	<u>9,713,500</u>	<u>10,617,589</u>
<b>Public Service</b>			
Salaries	-	-	48,687
Employee benefits	-	-	13,824
Other	<u>58,274</u>	<u>80,000</u>	<u>-</u>
Total Public Services	<u>58,274</u>	<u>80,000</u>	<u>62,511</u>

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

EDUCATION FUND EXPENDITURES  
Year Ended June 30, 2024

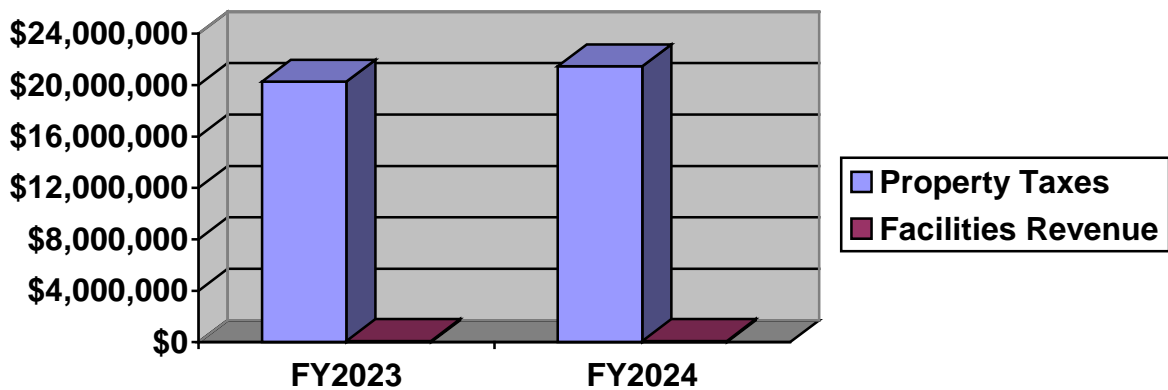
	FY 2022 <u>Actual</u>	FY 2023 <u>Budget</u>	FY 2024 <u>Budget</u>
<b>Institutional Support</b>			
Salaries	7,574,686	8,729,034	9,423,073
Employee benefits	2,044,673	2,437,639	2,491,633
Contractual services	1,097,860	1,329,902	1,384,377
Material and supplies	2,326,199	2,453,061	2,920,481
Conferences and meetings	166,749	364,620	432,596
Fixed charges	225,083	285,067	280,409
Utilities	-	3,000	-
Capital Outlay	83,266	100,000	100,000
Other	<u>2,984,686</u>	<u>4,371,250</u>	<u>5,064,500</u>
 Total Institutional Support	 <u>16,503,202</u>	 <u>20,073,573</u>	 <u>22,097,069</u>
 <b>Total Expenditures</b>	 <u>72,950,638</u>	 <u>83,923,020</u>	 <u>88,285,320</u>
 Transfers out	 <u>10,573,062</u>	 <u>948,780</u>	 <u>1,187,680</u>
 <b>Total Expenditures and Transfers Out</b>	 <u>\$ 83,523,700</u>	 <u>\$ 84,871,800</u>	 <u>\$ 89,473,000</u>

## OPERATIONS AND MAINTENANCE FUND

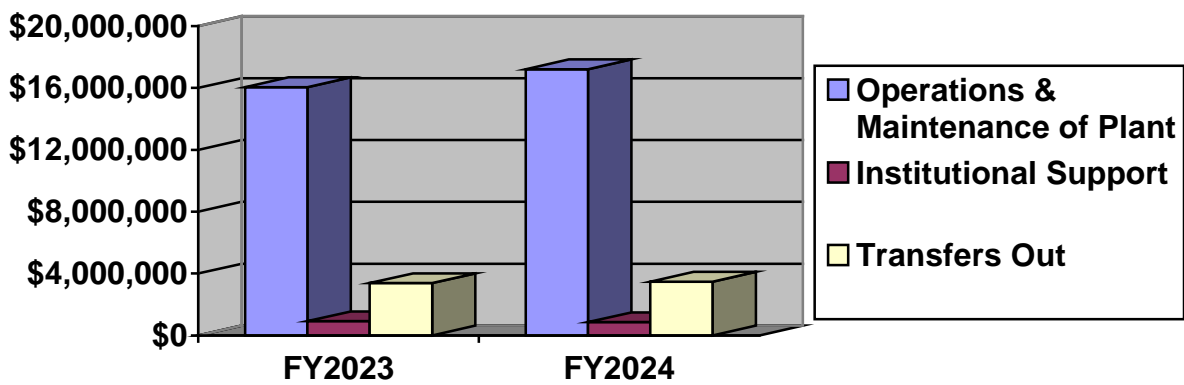
The Operations and Maintenance Fund is established by Section 3-1 and Section 3-20.3 of the *Illinois Public Community College Act*. It used to account for expenditures for the improvement, maintenance, repair or benefit of buildings and property, including the cost of interior decorating, and the installation, 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 5.87% from FY23 to FY24.

### Operations and Maintenance Revenue



### Operations and Maintenance Expenditures



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

OPERATIONS & MAINTENANCE FUND REVENUE  
Year Ended June 30, 2024

	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
<b>REVENUES</b>			
<b>Local Government</b>			
Property taxes	\$ 19,964,073	\$ 20,265,000	\$ 21,460,000
<b>SALES AND SERVICE FEES</b>			
Facilities Revenue	100,665	85,000	85,000
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Sales and Service Fees	<u>100,665</u>	<u>85,000</u>	<u>85,000</u>
<b>MISCELLANEOUS</b>	<u>213,831</u>	<u>-</u>	<u>-</u>
<b>Total Revenues</b>	<u>\$ 20,278,569</u>	<u>\$ 20,350,000</u>	<u>\$ 21,545,000</u>

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

**OPERATIONS & MAINTENANCE FUND EXPENDITURES**  
Year Ended June 30, 2024

	FY 2022	FY 2023	FY 2024
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>EXPENDITURES</b>			
By Program:			
<b>Operation and Maintenance Plant</b>			
Salaries	\$ 7,775,473	\$ 8,619,316	\$ 9,025,708
Employee benefits	2,348,502	2,664,600	2,942,459
Contractual services	640,452	804,327	862,345
Material and supplies	925,236	1,025,424	1,120,394
Conferences and meetings	26,970	67,545	71,768
Fixed charges	1,070	3,945	4,142
Utilities	1,930,785	2,624,553	2,887,008
Capital outlay	<u>145,084</u>	<u>243,700</u>	<u>301,000</u>
 Total Operation and Maintenance Plant	 <u>13,793,572</u>	 <u>16,053,410</u>	 <u>17,214,824</u>
 <b>Institutional Support</b>			
Salaries	244,529	207,107	220,050
Employee benefits	49,281	26,946	34,787
Contractual services	87	2,646	2,778
Material and supplies	1,977	6,043	6,294
Conferences and meetings	543	4,973	5,000
Fixed charges	6,707	16,896	25,646
Utilities	203,432	447,979	351,171
Capital outlay	79,045	-	-
Other	<u>-</u>	<u>209,000</u>	<u>209,450</u>
 Total Institutional Support	 <u>585,601</u>	 <u>921,590</u>	 <u>855,176</u>
 <b>Total Expenditures</b>	 <u>14,379,173</u>	 <u>16,975,000</u>	 <u>18,070,000</u>
 Transfers out	 <u>4,975,000</u>	 <u>3,375,000</u>	 <u>3,475,000</u>
 <b>Total Expenditures and Transfers Out</b>	 <u>\$ 19,354,173</u>	 <u>\$ 20,350,000</u>	 <u>\$ 21,545,000</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, 2024

	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
<b>REVENUES</b>			
<b>STATE GOVERNMENT</b>			
Adult Education - State Basic	\$ 816,541	\$ 825,896	\$ 937,945
Adult Education - Performance	281,873	359,795	286,670
On-behalf payment - SURS	34,551,921	25,000,000	30,000,000
Illinois Student Assistance Commission	2,537,934	-	-
Other sources	3,000,138	206,703	1,017,743
<b>Total State Government</b>	<u>41,188,407</u>	<u>26,392,394</u>	<u>32,242,358</u>
<b>FEDERAL GOVERNMENT</b>			
Dept. of Education	34,207,698	27,335,167	28,072,075
Dept. of Health and Human Services	394,074	450,402	490,338
Dept. of Labor	1,647,317	2,383,283	2,337,628
Dept of Energy	170,000	-	-
Small Business Administration	-	-	-
National Science Foundation	99,869	-	-
Other	3,396	-	-
<b>Total Federal Government</b>	<u>36,522,354</u>	<u>30,168,852</u>	<u>30,900,041</u>
<b>MISCELLANEOUS</b>	<u>357,610</u>	<u>183,351</u>	<u>199,612</u>
<b>Total Revenues</b>	<u>78,068,371</u>	<u>56,744,597</u>	<u>63,342,011</u>
Transfers in	<u>478,062</u>	<u>500,900</u>	<u>534,440</u>
<b>Total Revenues and Transfers In</b>	<u>\$ 78,546,433</u>	<u>\$ 57,245,497</u>	<u>\$ 63,876,451</u>

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

**RESTRICTED PURPOSE FUND EXPENDITURES  
Year Ended June 30, 2024**

	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
<b>EXPENDITURES</b>			
By Program:			
<b>Instruction</b>			
Salaries	\$ 1,797,585	\$ 1,849,719	\$ 2,466,766
Employee benefits	374,649	465,115	580,472
Contractual services	21,480	2,100	2,200
Material and supplies	293,000	201,806	426,833
Conferences and meetings	10,172	83,328	83,216
Fixed charges	7,038	8,000	48,197
Capital outlay	82,878	-	-
Other	<u>267,915</u>	<u>107,256</u>	<u>404,907</u>
Total Instruction	<u>2,854,718</u>	<u>2,717,324</u>	<u>4,012,591</u>
<b>Academic Support</b>			
Salaries	470,290	-	169,350
Employee benefits	114,998	-	114,253
Contractual services	341,166	-	11,000
Material and supplies	189,981	-	19,370
Conferences and meetings	1,646	-	7,740
Capital outlay	2,649,417	-	-
Other	<u>7,096,266</u>	<u>-</u>	<u>168,625</u>
Total Student Services	<u>10,863,764</u>	<u>-</u>	<u>490,338</u>
<b>Student Services</b>			
Salaries	494,931	441,877	564,405
Employee benefits	227,620	141,869	180,672
Contractual services	267,602	100,000	62,000
Material and supplies	413,731	3,928	24,679
Conferences and meetings	38,362	5,660	58,660
Other	<u>23,294,803</u>	<u>25,393,227</u>	<u>25,312,361</u>
Total Student Services	<u>24,737,049</u>	<u>26,086,561</u>	<u>26,202,777</u>
<b>Public Service</b>			
Salaries	871,517	1,077,506	838,901
Employee benefits	289,814	438,930	350,132
Contractual services	2,030,266	20,000	37,240
Material and supplies	164,916	372,564	361,046
Conferences and meetings	20,329	38,661	19,850
Capital outlay	30,000	-	-
Other	<u>1,023,186</u>	<u>809,700</u>	<u>829,524</u>
Total Public Service	<u>4,430,028</u>	<u>2,757,361</u>	<u>2,436,693</u>



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

RESTRICTED PURPOSE FUND EXPENDITURES  
Year Ended June 30, 2024

	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
<b>Independent Operations</b>			
Salaries	40,099	-	-
Employee benefits	13,760	-	-
Contractual Services	32,300	-	-
Material and supplies	1,448	-	-
Conferences and meetings	3,672	-	-
Other	-	-	-
<b>Total Independent Operations</b>	<u>91,279</u>	<u>-</u>	<u>-</u>
<b>Institutional Support</b>			
Salaries	432,947	434,025	461,500
Employee benefits	155,090	152,606	164,351
Contractual services	158,121	61,314	70,003
Material and supplies	30,888	28,258	29,671
Conferences and meetings	5,630	6,518	6,844
Utilities	835	1,530	1,683
Other	34,830,824	25,000,000	30,000,000
<b>Total Institutional Support</b>	<u>35,614,335</u>	<u>25,684,251</u>	<u>30,734,052</u>
<b>Total Expenditures</b>	<u>78,591,174</u>	<u>57,245,497</u>	<u>63,876,451</u>
Transfers out	-	-	-
<b>Total Expenditures and Transfers Out</b>	<u>\$ 78,591,174</u>	<u>\$ 57,245,497</u>	<u>\$ 63,876,451</u>

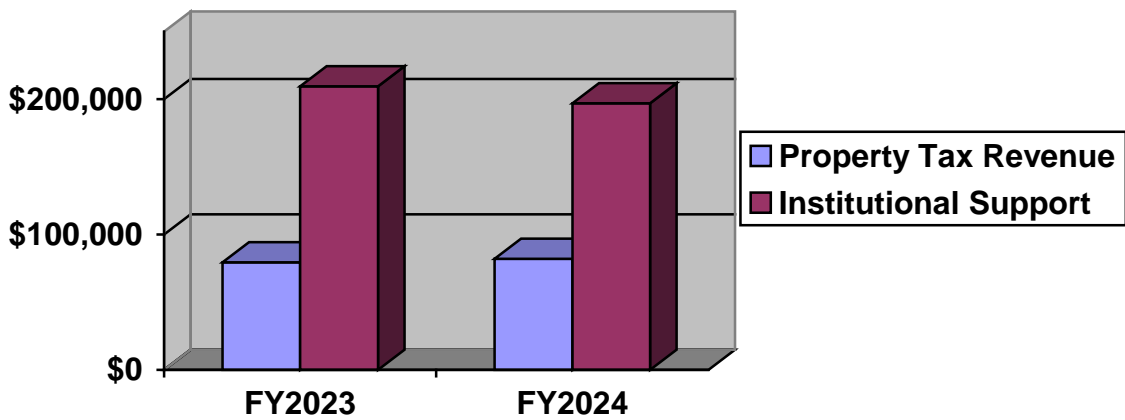
## AUDIT FUND

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, 2024

	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
<b>REVENUES</b>			
<b>Local Government</b>			
Property taxes	\$ 73,047	\$ 79,500	\$ 82,000
<b>EXPENDITURES</b>			
<b>Institutional Support</b>			
Contractual services	\$ 86,945	\$ 79,500	\$ 82,000
Other	<u>-</u>	<u>130,000</u>	<u>115,000</u>
Total Institutional Support	<u>\$ 86,945</u>	<u>\$ 209,500</u>	<u>\$ 197,000</u>

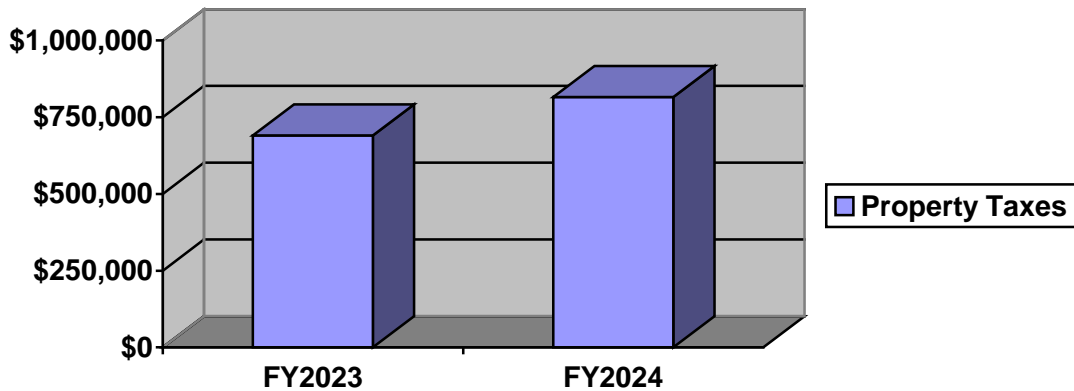
## LIABILITY, PROTECTION AND SETTLEMENT FUND

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.

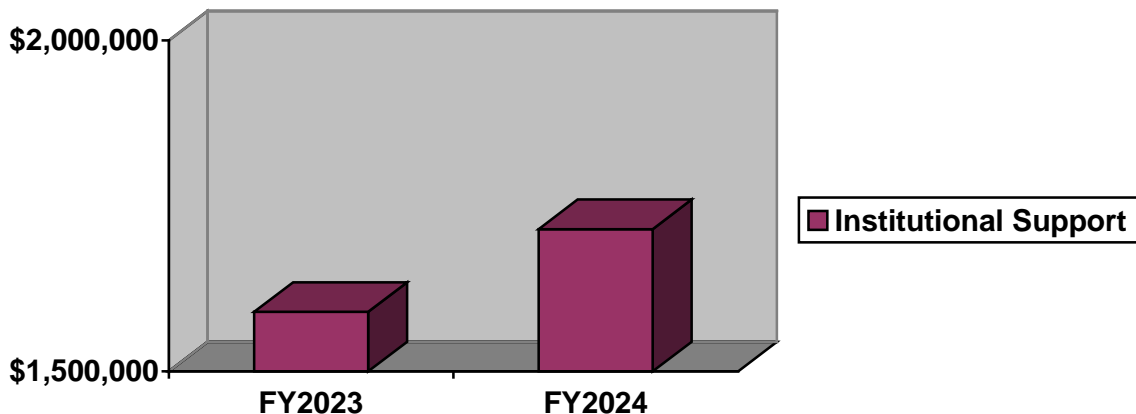
### Change in Fund Balance

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, 2024

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	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
<b>REVENUES</b>			
<b>Local Government</b>			
Property taxes	\$ 705,476	\$ 690,000	\$ 815,000
<b>Total Revenues</b>	<u>\$ 705,476</u>	<u>\$ 690,000</u>	<u>\$ 815,000</u>
 <b>EXPENDITURES</b>			
<b>Institutional Support</b>			
Employee benefits	-	50,000	-
Contractual services	4,790	25,000	25,000
Fixed charges	578,625	665,000	740,000
Other	<u>-</u>	<u>850,000</u>	<u>950,000</u>
Total Institutional Support	<u>583,415</u>	<u>1,590,000</u>	<u>1,715,000</u>
<b>Total Expenditures</b>	<u>\$ 583,415</u>	<u>\$ 1,590,000</u>	<u>\$ 1,715,000</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, 2024

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	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
<b>REVENUES</b>			
<b>Local Government</b>			
Property taxes	\$ 7,478,704	\$ 7,618,250	\$ 7,688,250
<b>Total Revenues</b>	<u>7,478,704</u>	<u>7,618,250</u>	<u>7,688,250</u>
Proceeds from alternate revenue bonds	-	-	-
Transfers in	<u>6,827,136</u>	<u>4,890,495</u>	<u>4,969,543</u>
<b>Total Revenues and Other Sources</b>	<u>\$ 14,305,840</u>	<u>\$ 12,508,745</u>	<u>\$ 12,657,793</u>
<b>EXPENDITURES</b>			
<b>Operation and Maintenance Plant</b>			
Fixed charges	\$ 14,266,245	\$ 12,239,120	\$ 12,438,293
Other	<u>2,850</u>	<u>3,000</u>	<u>3,000</u>
Total Operation and Maintenance Plant	<u>14,269,095</u>	<u>12,242,120</u>	<u>12,441,293</u>
<b>Total Expenditures</b>	<u>\$ 14,269,095</u>	<u>\$ 12,242,120</u>	<u>\$ 12,441,293</u>

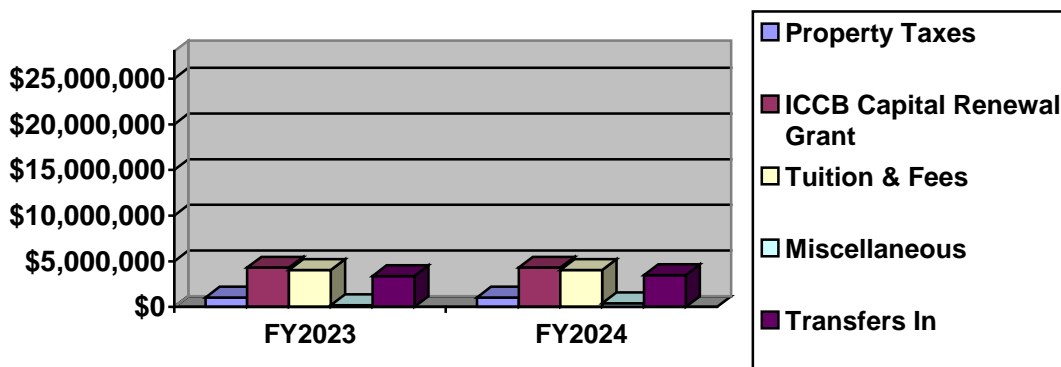
## OPERATIONS AND MAINTENANCE FUND (RESTRICTED)

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.

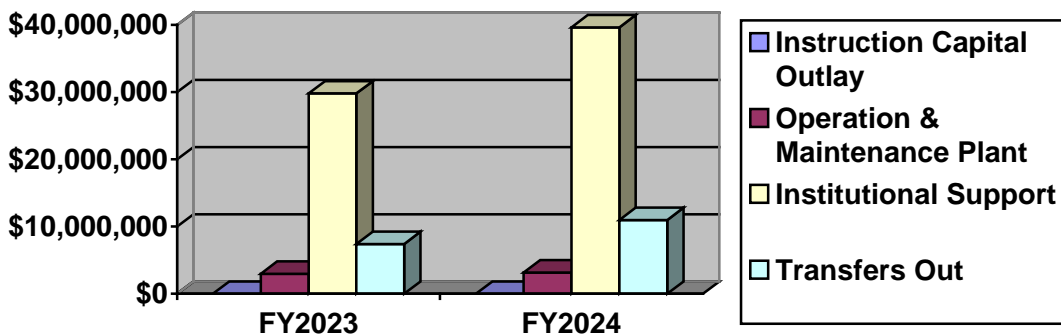
### Change in Fund Balance

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, 2024

	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
<b>REVENUES</b>			
<b>Local Government</b>			
Property taxes	\$ 1,038,973	\$ 1,040,000	\$ 1,040,000
<b>STUDENT TUITION AND FEES</b>			
Fees	4,030,184	4,042,500	4,053,000
<b>STATE GOVERNMENT</b>			
ICCB Capital Renewal grant	478,158	4,312,500	4,312,500
<b>FEDERAL GOVERNMENT, OTHER</b>	860,136	200,000	-
<b>INTEREST</b>	3,093	-	-
<b>MISCELLANEOUS</b>	333,925	200,000	400,000
<b>Total Revenues</b>	<u>6,744,469</u>	<u>9,795,000</u>	<u>9,805,500</u>
Transfers in	14,975,000	3,375,000	3,475,000
<b>Total Revenues and Other Sources</b>	<u>\$ 21,719,469</u>	<u>\$ 13,170,000</u>	<u>\$ 13,280,500</u>

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

OPERATIONS & MAINTENANCE (RESTRICTED) FUND EXPENDITURES  
Year Ended June 30, 2024

	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
<b>EXPENDITURES</b>			
By Program:			
<b>Operation and Maintenance Plant</b>			
Contractual services	22,249	125,000	300,000
Capital outlay	<u>791,108</u>	<u>2,846,000</u>	<u>2,848,000</u>
 Total Operation and Maintenance Plant	 <u>813,357</u>	 <u>2,971,000</u>	 <u>3,148,000</u>
<b>Institutional Support</b>			
Contractual services	-	150,000	150,000
Material and supplies	-	56,005	22,957
Capital outlay	<u>8,948,264</u>	<u>29,602,500</u>	<u>39,490,000</u>
 Total Institutional Support	 <u>8,948,264</u>	 <u>29,808,505</u>	 <u>39,662,957</u>
 <b>Total Expenditures</b>	 <u>9,761,621</u>	 <u>32,779,505</u>	 <u>42,810,957</u>
 Transfers out	 <u>9,027,136</u>	 <u>7,390,495</u>	 <u>10,969,543</u>
 <b>Total Expenditures and Transfers Out</b>	 <u>\$ 18,788,757</u>	 <u>\$ 40,170,000</u>	 <u>\$ 53,780,500</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.

	<b>Food Service</b>	<b>Bookstore</b>	<b>Automotive</b>	<b>Facilities Rental</b>
Revenue:				
Sales	\$ 944,251	\$ 3,850,755	\$ 377,000	\$ 295,395
Misc.	12,000	-	-	-
Total	<u>\$ 956,251</u>	<u>\$ 3,850,755</u>	<u>\$ 377,000</u>	<u>\$ 295,395</u>
Expenditures	\$ 956,251	\$ 3,650,755	\$ 377,000	\$ 295,395
Transfer out	-	200,000	-	-
Total	<u>\$ 956,251</u>	<u>\$ 3,850,755</u>	<u>\$ 377,000</u>	<u>\$ 295,395</u>

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

AUXILIARY FUND REVENUE  
Year Ended June 30, 2024

	FY 2022 <u>Actual</u>	FY 2023 <u>Budget</u>	FY 2024 <u>Budget</u>
<b>REVENUES</b>			
<b>STUDENT TUITION AND FEES</b>			
Fees	\$ 5,637,869	\$ 6,765,029	\$ 7,157,571
<b>SALES AND SERVICE FEES</b>			
Food Service	144,295	1,030,192	944,251
Culinary Restaurants	470,564	162,023	170,050
Bookstore	3,391,919	4,482,557	3,850,755
Childcare	609	-	-
Automotive	196,685	377,000	377,000
Greenhouse	90,389	117,000	123,000
Other	10,634	26,517	18,000
Total Sales and Service Fees	<u>4,305,095</u>	<u>6,195,289</u>	<u>5,483,056</u>
<b>FACILITIES REVENUE</b>	<u>310,936</u>	<u>289,510</u>	<u>295,395</u>
<b>FEDERAL GOVERNMENT, OTHER</b>	<u>949,817</u>	<u>200,000</u>	<u>-</u>
<b>MISCELLANEOUS</b>	<u>136,618</u>	<u>118,420</u>	<u>124,700</u>
<b>Total Revenues</b>	<u>11,340,335</u>	<u>13,568,248</u>	<u>13,060,722</u>
Transfers in	<u>2,513,745</u>	<u>3,154,880</u>	<u>6,853,240</u>
<b>Total Revenues and Transfers In</b>	<u>\$ 13,854,080</u>	<u>\$ 16,723,128</u>	<u>\$ 19,913,962</u>

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

AUXILIARY FUND EXPENDITURES  
Year Ended June 30, 2024

	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
<b>EXPENDITURES</b>			
By Program:			
<b>Instruction</b>			
Salaries	\$ 664,557	\$ 860,755	\$ 990,377
Employee benefits	120,713	189,522	242,375
Contractual services	526,753	649,236	584,728
Material and supplies	950,809	1,366,171	1,478,479
Conferences and meetings	18,231	47,415	42,250
Capital outlay	342,663	-	-
Other	6,983	46,480	30,891
Total Instruction	<u>2,630,709</u>	<u>3,159,579</u>	<u>3,369,100</u>
<b>Academic Support</b>			
Salaries	55,728	163,099	320,350
Employee benefits	7,574	30,505	110,916
Contractual services	475,981	498,735	543,672
Material and supplies	25,850	87,392	66,700
Conferences and meetings	3,223	36,569	27,800
Capital outlay	-	-	-
Total Academic Support	<u>568,356</u>	<u>816,300</u>	<u>1,069,438</u>
<b>Student Services</b>			
Salaries	18,707	-	-
Employee benefits	4,851	-	-
Contractual services	20	46,500	32,025
Material and supplies	(663)	14,325	17,975
Conferences and meetings	3,137	6,275	6,275
Other	624	3,500	21,200
Total Student Services	<u>26,676</u>	<u>70,600</u>	<u>77,475</u>

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

AUXILIARY FUND EXPENDITURES  
Year Ended June 30, 2024

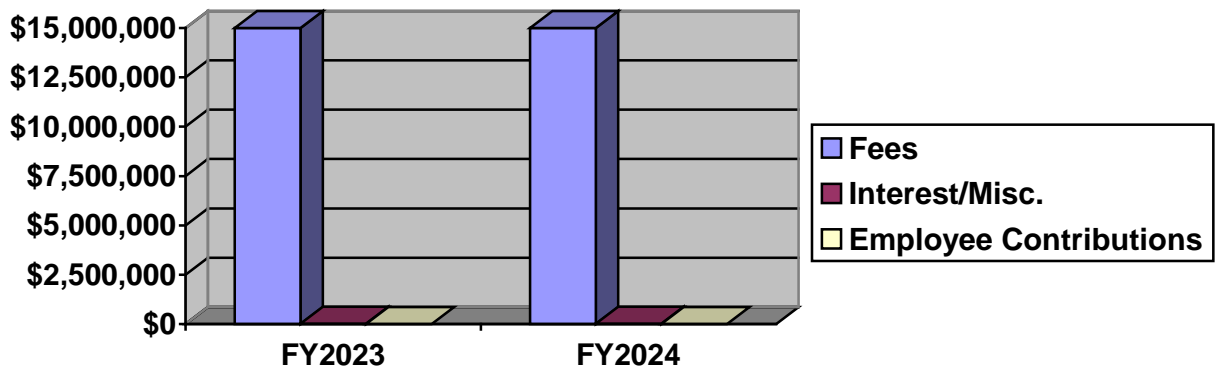
	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
<b>Public Service</b>			
Salaries	37,042	48,559	-
Employee benefits	7,722	25,580	-
Contractual services	27,600	28,435	29,857
Material and supplies	8,971	155,426	163,197
Conferences and meetings	2,081	-	-
Capital outlay	3,517	10,000	-
Other	-	-	-
<b>Total Public Service</b>	<u>86,933</u>	<u>268,000</u>	<u>193,054</u>
<b>Independent Operation</b>			
Salaries	1,576,885	1,991,951	1,914,164
Employee benefits	370,812	398,548	429,526
Contractual services	191,612	315,273	236,079
Material and supplies	3,201,266	4,235,194	4,044,009
Conferences and meetings	142,576	184,859	212,018
Fixed charges	51,954	52,490	55,115
Utilities	148	510	561
Other	117,333	176,024	163,424
<b>Total Independent Operation</b>	<u>5,652,586</u>	<u>7,354,849</u>	<u>7,054,896</u>
<b>Institutional Support</b>			
Salaries	62,826	500,000	1,028,698
Employee benefits	17,012	125,000	330,485
Contractual services	2,258,863	1,813,000	4,292,960
Material and supplies	1,215,250	1,375,000	1,201,313
Utilities	59,609	85,000	74,524
Capital outlay	456,658	490,000	596,203
Other	2,194	260,000	10,000
Provision for Contingency	-	-	415,816
<b>Total Institutional Support</b>	<u>4,072,412</u>	<u>4,648,000</u>	<u>7,949,999</u>
<b>Total Expenditures</b>	<u>13,037,672</u>	<u>16,317,328</u>	<u>19,713,962</u>
Transfers out	<u>277,557</u>	<u>405,800</u>	<u>200,000</u>
<b>Total Expenditures and Transfers Out</b>	<u>\$ 13,315,229</u>	<u>\$ 16,723,128</u>	<u>\$ 19,913,962</u>

## SELF-INSURANCE FUND

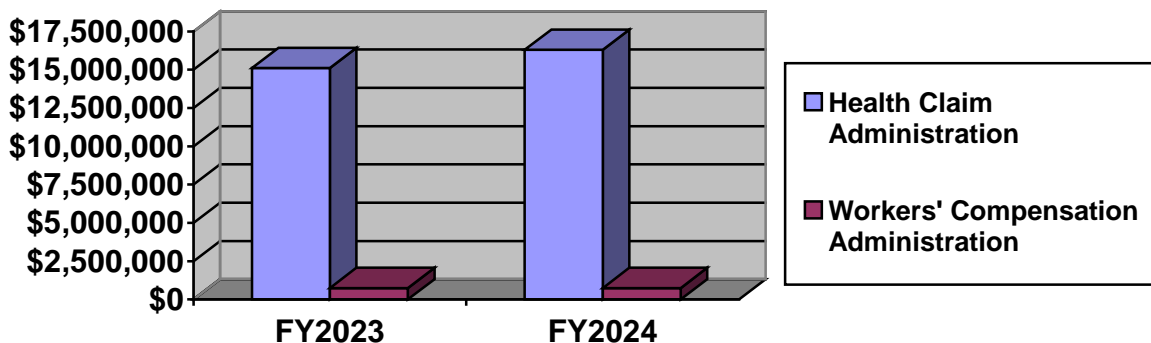
The college is self-insured for medical, vision, dental insurance, and workers' compensation claims for its employees. Funding is provided by a charge to individual department budgets, an employee contribution thru payroll, and interest earned on reserves. These charges represent the source of revenue 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, 2024

	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
<b>REVENUES</b>			
<b>INTEREST</b>	\$ 13,738	\$ 10,000	\$ 10,000
<b>MISCELLANEOUS</b>			
Other revenue	<u>14,218,626</u>	<u>15,850,000</u>	<u>17,050,000</u>
<b>Total Revenues</b>	<u>\$ 14,232,364</u>	<u>\$ 15,860,000</u>	<u>\$ 17,060,000</u>
 <b>EXPENDITURES</b>			
By Program:			
<b>Health Claims Administration</b>			
Employee benefits	\$ 13,988,036	\$ 14,958,000	\$ 16,208,000
Contractual services	65,868	150,000	100,000
Material and supplies	<u>-</u>	<u>2,000</u>	<u>2,000</u>
Total Health Claims Administration	<u>14,053,904</u>	<u>15,110,000</u>	<u>16,310,000</u>
<b>Workers Compensation Administration</b>			
Employee benefits	<u>689,576</u>	<u>750,000</u>	<u>750,000</u>
<b>Total Expenditures</b>	<u>\$ 14,743,480</u>	<u>\$ 15,860,000</u>	<u>\$ 17,060,000</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, 2024

	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>
<b>REVENUES</b>			
Interest	<u>\$          9,988</u>	<u>\$          75,000</u>	<u>\$         150,000</u>
 <b>EXPENDITURES</b>	 <u>\$                  -</u>	 <u>\$                  -</u>	 <u>\$                  -</u>

# GRANTS

## **Overview**

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

## **COVID 19 Impact**

Like other institutions of higher education, in 2023 grants at JJC continued to be impacted by the Coronavirus. Grant-funded programs continued to adapt processes with limited disruption to scheduled deliverables. JJC grant managers maintained strategies to work hybrid remotely and in-person so that grant-funded activities could continue. Systems are in place in Grant Operations to facilitate continued compliance to grant requirements.

## **COVID Education Stabilization Fund**

JJC received federal appropriations from the U.S. Department of Education, under the Coronavirus Aid, Relief, and Economic Security Act (CARES HEERF I) the Coronavirus Response and Relief Supplemental Appropriations Act, (CRRSAA HEERF II) and American Rescue Plan Act (ARP HEERF III). These funds were made available to higher education institutions to ensure that learning continued for students during the COVID-19 pandemic. In addition to HEERF funding, All of this critical emergency education relief funding provided direct financial assistance to students and institutional aid to cover costs associated with significant changes to the delivery of instruction due to the coronavirus and to defray expenses associated with coronavirus.

## **Diverse Funding**

In FY23 JJC was awarded over \$7 million in competitive grants. More than \$4 million in appropriated grant awards included nearly \$500,000 for an Illinois Early Childhood Access Consortium for Equity (ECACE) grant, and over \$850,000 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 Secretary of State; and the Illinois State Board of Education. Grant funding also comprises awards from corporate foundations. Of note in FY23, JJC was awarded a \$510,000 award from the Illinois Board of Higher Education for Early Childhood Credential Completion Cohort. This grant will develop and implement innovative, personalized, responsive programs of study and supports for cohorts of early childhood educators to attain degrees and credentials.

In FY23, 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 FY24 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. FY24 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.

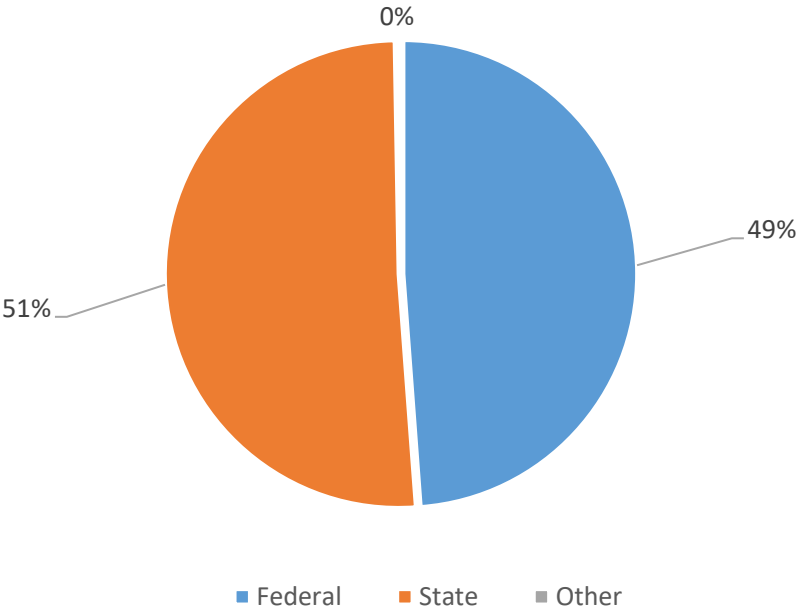
### **Compliance & Performance**

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 FY24 Funding**

In FY24, JJC expects to receive total restricted grants of \$63,292,322. That amount is broken down as follows: \$30,900,041 in federal government grants including financial aid, \$32,221,475 in state grants including Joliet Junior College's on behalf payment from SURS, the State University Retirement System, and \$170,806 in grants from other sources. Both state and federal grants are receiving level funding, or only slight increases for FY24.

### Restricted Grant Funding



**JOLIET JUNIOR COLLEGE**  
**FY24**  
**GRANT PROJECTION - Government, Foundation, Corporate**  
**JULY 1, 2023 - JUNE 30, 2024**

Granting Agency - Government	Title	JJC Department	Grant Manager	Funding Entity	Amount	Start Date	End Date	Description
<b>COMPETITIVE GRANTS</b>								
Illinois Community College Board	Early School Leavers	Adult Education	Director, Adult Education	State	\$60,000	7/1/2023	6/30/2024	Provides GED preparation and job training for clients who leave high school before graduation
U.S. Department of Education	TRiO Student Support Services: Year 3 of 5	Student Support Services	Director, TRIO Programs	Federal	\$450,402	9/1/2020	8/31/2025	Serves first generation/low income/disabled students - Total award \$1,914,507
U.S. Department of Education	TRiO Educational Talent Search Year 2 of 5	Educational Talent Search	Director, TRIO Programs	Federal	\$277,375	9/1/2021	8/31/2026	Provides academic, career, and financial counseling to high school students to continue on to and complete their postsecondary education - Total award \$1,386,875
<b>COMPETITIVE GRANTS, GOVERNMENT</b>					<b>\$787,777</b>			
<b>Illinois AGENCY ALLOCATED GRANTS</b>								
Illinois Community College Board	Adult Education	Adult Education	Director, Adult Education	Federal/State	\$2,170,476	7/1/2023	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	7/1/2023	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	7/1/2023	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	\$858,678	7/1/2023	6/30/2024	Healthcare pathways to obtain credentials and degrees to enter and/or advance their careers in the healthcare industry.
ICCB-Illinois Dept Human Services	Early Childhood Access Consortium for Equity (ECACE)	Early Childhood	Social & Behavioral Sciences	<b>Federal</b>	490,338	7/1/2022	6/30/2024	Upskill early childhood workforce through scholarships
Illinois Secretary of State	Adult Literacy Grant	Workforce Education	Director, Adult Education	State	\$45,731	7/1/2022	6/30/2023	Provides literacy services for adult learners
Illinois Secretary of State	Penny Severns Family Literacy Grant	Workforce Education	Director, Adult Education	State	\$32,451	7/1/2022	6/30/2023	Family literacy services
Grundy, Livingston, Kankakee Workforce Board	WIOA Youth Programs	Workforce	Director, Workforce	Federal	\$190,397	7/1/2022	6/30/2023	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	7/1/2023	6/30/2024	Provides job readiness training
Will County Workforce Investment Board	Adult and Dislocated Workers Programs	Workforce	Director, Workforce	Federal	\$399,336	7/1/2023	6/30/2024	Provides training and support services to qualified candidates
Will County Workforce Investment Board	My Future -Youth GED; Youth Work Readiness & Occupational Training for Youth Program (Connect to your Future)	Workforce	Director, Workforce	Federal	\$1,467,832	7/1/2023	6/30/2024	Provides assistance to targeted youth in employment & academic success & occupational skill training program for low-income youth
<b>ILLINOIS AGENCY ALLOCATED GRANTS</b>					<b>\$6,858,739</b>			
<b>FY24 Total All Grants: as of May 11, 2023</b>					<b>\$7,646,516</b>			

**CAPITAL/FACILITIES  
MASTER PLAN**



## **EXECUTIVE SUMMARY**

Joliet Junior College's (JJC) Capital Improvement Plan (CIP) for FY24 integrates the Master Plan, previously approved infrastructure improvements and the planned annual capital improvements.

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

This fiscal year the college will embark on approximately \$2.5 million of restricted Operations and Maintenance (O & M) Fund projects, and \$1 million of Protection, Health and Safety (PHS) projects. These projects are identified in 12 categories. Due to the number of requests for Coronavirus Aid, Relief and Economic Security (CARES) Act mini grants there were no requests for annual capital improvement projects.

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

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

## **CIP PROCESS**

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

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

### **1. Capital Improvement (Master Plan)**

Master Plan development

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

### **2. Capital Renewal and Deferred Maintenance (Infrastructure) Plan**

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

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

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

### 3. Annual Capital Improvement (Immediate Needs)

For the college's purposes, annual projects include:

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

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

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

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

Projects are evaluated using the following criteria:

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

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

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

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

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

## **FACILITY MASTER PLAN**

### **Overview**

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

### **Purpose**

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

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

## Process

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

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

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

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

## 2019 - 2023 MASTER PLAN

Three projects have been identified to be funded in FY23 from the master plan.

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

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

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

Bridge Connecting J & T Buildings – Provide A/E services through construction documents of a new raised, enclosed and tempered bridge connecting the first floor of J-building to the second floor of T-building on main campus. This bridge will be approximately 16 feet wide x 450 feet long (approx. 7,200 sq. ft.). Design is complete, project is on hold awaiting funding. Estimated Budget \$10,733,597

# **CAPITAL RENEWAL & DEFERRED MAINTENANCE PLAN**

## **CAPITAL FUNDING SOURCE DESCRIPTION**

### **RAMP**

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

### **PHS Funds**

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

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

### **Grants**

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

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

## **O & M Restricted Funds**

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

## **Bond Funding**

The college has the ability to raise funds from the capital markets through the issuance of bonds and/or debt certificates. Bonds can be sold and repaid with either property taxes or a specific revenue source. Bonds supported by property taxes must be approved by the voters through referendum. Alternative revenue bonds or debt certificates can be sold if a specific revenue source is identified such as tuition. In 2013 and 2008, the college borrowed \$45 million and \$70 million respectively, by issuing alternate revenue bonds which will be repaid with an increase to the student capital fees. In 2009, the taxpayers of the Community College District #525 successfully passed an \$89 million referendum.

## **Capital Assessment Fee**

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

## Capital Improvement Program

Fiscal Year 2024

	BONDS	PHS	RAMP	Restricted O&M	Total All Projec
<b>Exterior Walls System 0371-301-580.000</b>					<b>\$335,000.</b>
Exterior Building Paint Program				\$100,000.00	\$100,000.
Replace Windows with Broken Seals On Bridge				\$40,000.00	\$40,000.
Replace Handicap Door J Building				\$50,000.00	\$50,000.
Façade Repairs				\$100,000.00	\$100,000.
Exterior Building Repairs				\$25,000.00	\$25,000.
Windows				\$10,000.00	\$10,000.
Doors				\$10,000.00	\$10,000.
<b>Conveying Systems 0371-302-580.000</b>					<b>\$8,000.</b>
Equipment Replacement				\$8,000.00	\$8,000.
<b>Heating Systems 0371-303-580.000</b>					<b>\$545,000.</b>
Heating Equipment Replacement				\$20,000.00	\$20,000.
Replace T Building Boiler with Two Smaller High Efficiency Boiler and K Building Heating/Chilled Water Pipe Insulation Replacement (No R				\$250,000.00	\$250,000.
E Building Heat Wheel				\$75,000.00	\$75,000.
Remove/Replace Drywall for HVAC Project				\$40,000.00	\$40,000.
				\$160,000.00	\$160,000.
<b>Electrical Systems 0371-304-580.000</b>					<b>\$120,000.</b>
Equipment and Electrical Repair				\$20,000.00	\$20,000.
Repair Leaking Emergency Backup Generator				\$100,000.00	\$100,000.
<b>Cooling Systems 0371-305-580.000</b>					<b>\$130,000.</b>
Cooling Systems Repairs				\$20,000.00	\$20,000.
Add Bypass/Control Valves at AHUs				\$110,000.00	\$110,000.
<b>Roofing System 0371-306-580.000</b>					<b>\$10,000.</b>
Roof Repairs				\$10,000.00	\$10,000.
<b>Interior Systems 0371-307-580.000</b>					<b>\$350,000.</b>
Replacement of Carpet and Tile				\$60,000.00	\$60,000.
Painting Work				\$30,000.00	\$30,000.



	BONDS	PHS	RA,MP	Restricted O&M	Total All Project
Signage				\$25,000.00	\$25,000.
Ceiling Replacement				\$50,000.00	\$50,000.
ADA Transition Plan				\$10,000.00	\$10,000.
Renovations (Office Moves, etc.)				\$35,000.00	\$35,000.
Vending Enclosure at G Building				\$40,000.00	\$40,000.
Replace J Building IT Sever Room CRAC Unit & Controls				\$100,000.00	\$100,000.
<b>Electrical Lighting</b> <b>0371-308-580.000</b>					<b>\$50,000.</b>
Replace Light Fixtures with LED				\$50,000.00	\$50,000.
<b>Safety System</b> <b>0392-320-580.000</b>					<b>\$1,040,000.</b>
Cameras		\$150,000			\$150,000.
Keyless Entry		\$190,000			\$190,000.
Replace AHUs		\$700,000			\$700,000.
<b>Plumbing Systems</b> <b>0371-310-580.000</b>					<b>\$310,000.</b>
Plumbing Repairs				\$10,000.00	\$10,000.
Sub D – Sump Pit for Ground Water				\$300,000.00	\$300,000.
<b>Site Work</b> <b>0371-312-580.000</b>					<b>\$390,000.</b>
Parking Lot Improvements				\$250,000.00	\$250,000.
Restoration of South Ring Road Bridge Guardrail				\$45,000.00	\$45,000.
Athletic Fields Maintenance				\$75,000.00	\$75,000.
Site Work Improvements				\$20,000.00	\$20,000.
<b>Specialty Projects</b> <b>0371-311-580.000</b>					<b>\$300,000.</b>
AssetCalc FCA Update				\$60,000.00	\$60,000.
A/E Projects				\$75,000.00	\$75,000.
Add Concrete Base & Replace Tile in Playground Area				\$95,000.00	\$95,000.
Treads on Bridge Outdoor Staircases				\$70,000.00	\$70,000.
<b>Totals</b>	<b>\$ -</b>	<b>\$ 1,040,000.00</b>	<b>\$ -</b>	<b>\$2,548,000.00</b>	<b>\$3,588,000.</b>

## 2024 CAPITAL IMPROVEMENT PLAN PROJECT DESCRIPTIONS

### EXTERIOR WALL SYSTEMS 0371-301-580.000 \$335,000.

**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

**Replace Windows with Broken Seals on Bridge:** Several windows on the H-Building bridge have broken seals and need replacement. Estimated Cost: \$40,000

**Replace Handicap Door J-Building:** The automatic open/closing handicap door at J-Building is out of service and cannot be repaired due to antiquated parts. This project replaces the existing door with new doors and openers. Estimated Cost: \$50,000

**Façade Repairs:** There are areas around main campus of existing façade failure that require repair and replacement. This project consists of an evaluation, design, and construction to replace failing stucco near D and J-buildings. Estimated Cost: \$100,000

**Exterior Building Repairs:** This project covers miscellaneous damage to exterior facades that take place during the fiscal year that can be a result of unexpected occurrences such as bird holes, wind damage, hail damage. This covers repairs that may not be covered by insurance. Estimated Cost: \$25,000

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

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

### CONVEYING SYSTEMS 0371-302-580.000 \$8,000.

**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                            \$545,000.**

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

**Replace T-Building Boiler with Two Smaller High Efficiency Boiler and Update Controls:** We have previously replaced our steam boilers with higher efficiency condensing boilers. This project will replace the single steam boiler in T-Building with two efficient condensing boilers. Estimated Cost: \$250,000.00

**K-Building Heating/Chilled Water Pipe Insulation Replacement (No R Value Left and Sweating in Cooling):** The existing pipe insulation in K-Building has deteriorated and/or fallen off causing piping to sweat and inefficiency issues. This project replaces the missing insulation. Estimated Cost: \$75,000

**E-Building Heat Wheel:** The current fresh air intake wheel at E-Building is damaged and in disrepair and requires replacement. This project allows for a new heat wheel and media element. Estimated Cost: \$40,000

**Remove Drywall for HVAC Project:** This project removes and replaces drywall requiring remediation in the mechanical rooms where air handlers are to be replaced with the upcoming Capital Development Board (CDB) air handler replacement project. Estimated Cost: \$160,000

**ELECTRICAL SYSTEMS            0371-304-580.000                            \$120,000.**

**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

**Repair Leaking Emergency Back-Up Generator:** The existing emergency backup generator is leaking at the bottom housing. This project investigates, determines source of leaks, and allows for all necessary repairs. Estimated Cost: \$100,000

**COOLING SYSTEMS            0371-305-580.000                            \$130,000.**

**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: \$20,000

**Add Bypass/Control Valves at AHUs:** This project adds bypass valves at the upcoming CDB air handler unit (AHU) project. This makes changing out of air handler and maintenance more efficient. Estimated Cost: \$110,000

**ROOFING SYSTEMS      0371-306-580.000      \$10,000.**

**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: \$10,000

**INTERIOR SYSTEMS      0371-307-580.000      \$350,000.**

**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: \$60,000

**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: \$30,000

**Signage:** New signage consistent with the Colleges new standards is required in some existing and renovated areas. This scope provides continued upgrade of College signage. Estimated Cost: \$25,000

**Ceiling Replacement:** As part of upgrading lighting to 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

**ADA Transition Plan:** There are existing areas around campus that are not in compliance with the current Americans with Disability Act (ADA) regulations. The College is mandated to maintain ADA accessible facilities. Through a multi-year phasing plan, the College will go through and make necessary corrections to be in compliance with all known deficiencies. Estimated Cost: \$10,000

**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

**Vending Enclosure at G-Building:** This project is to erect an enclosure at G-Building vending machines for upgraded aesthetics to match the vending enclosure at T-Building. Estimated Cost: \$40,000

**Replace J-Building IT Server Room CRAC Unit & Controls:** This project replaces the IT server room computer room air conditioner (CRAC) unit that is beyond its useful life with a new unit, as well as updated controls. This is inclusive of architecture and engineering services. Estimated Cost: \$100,000

**ELECTRICAL LIGHTING            0371-308-580.000            \$50,000.**

**Replace Interior Light Fixtures with LED:** The College will continue with the replacement of old fluorescent light fixtures with LED light fixtures. The replacement of these light fixtures is an ongoing sustainability effort by the College. The College will seek energy efficient rebates when available. Estimated Cost: \$50,000

**SAFETY SYSTEMS            0392-312-580.000            \$1,040,000.**

**Camera Replacement:** There are areas around campus that require camera coverage for additional increased safety and wellbeing of our students, faculty and staff. There are old cameras that require replacement with updated technology. Video surveillance is a critical part of our comprehensive safety and security program. Estimated Cost: \$150,000

**Keyless Entry:** The keyless entry system is an ongoing program. This project will continue with interior doors at the Main and extended campuses as determined through priority planning with Campus Police. This project allows for further securing and monitoring of the College. Estimated Cost: \$190,000

**Replace Air Handlers:** This project is a continuation of 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: \$700,000

**PLUMBING SYSTEMS        0371-310-580.000            \$310,000.**

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

**Sub-D- Sump Pit for Ground Water:** During heavy rainstorms the Sub-D sump pit becomes overwhelmed and floods the substation. This project separates the storm and sanitary into different sump pits, as well as collects downspouts from D-Mall roof, allowing the stormwater drainage into the lake. This includes engineering and bid document services. Estimated Cost: \$300,000

**SITE WORK            0371-312-580.000            \$390,000.**

**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: \$250,000

**Restoration of South Ring Road Bridge Guardrail:** The existing south ring road bridge guard rails have been painted several times over the past decade. This project looks at possible sandblasting, surface preparation and repainting the guard rails. Estimated Cost: \$45,000

**Athletic Fields Maintenance:** This project looks at issues associated with the athletic fields ranging from drainage issues, building deterioration, sod replacement, painting, etc. Estimated Cost: \$75,000

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

**SPECIALTY PROJECTS                      0371-311-580.000                      \$300,000.**

**EMG (AssetCalc)/TMA Communication and Update New and Existing Buildings to the Facility Condition Assessment:** The current facility condition assessment has not been upgraded since implementation of the Master Plan. This scope includes updating software, existing room numbers and incorporating required maintenance on new buildings as a result of the Master Plan. This also incorporates programming for our facility condition assessment (EMG-AssetCalc) and our work order system (TMA) to communicate with each other. Estimated Cost: \$60,000

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

**Add Concrete Base & Replace Tile in Playground Area:** The current early childhood playground surface area is approximately 12 years old. Tiles have begun to curl at the corners, creating a tripping hazard and slipping hazard for children. The curled edges also create pockets of water where algae can grow. This project replaces the existing tiles with either new tiles or a new rubber poured surface. Estimated Cost: \$95,000

**Treads on Bridge Outdoor Staircases:** The treads on the J-Building bridge stairs have become rusted from winter salting. This project looks at either replacing the existing treads or recoating them. Estimated Cost: \$70,000

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

# DEBT

## DEBT SUMMARY

Total outstanding, long-term debt and interest payable as of June 30, 2023, is \$116,028,838. Debt service, or the amount budgeted for payment of principal and interest in FY24 is \$12,438,293. Of this amount, \$9,225,000 is for the payment of principal and \$3,213,293 is for the payment of interest. The following is a summary of the debt obligations.

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

- A general obligation bond refunding bond (alternate revenue source), Series 2018, issue dated June 28, 2018, for the refunding of a portion of the Series 2008 bonds to gain overall savings for the college, provides for the retirement of principal of \$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 \$5,900,000 in 2024, \$6,265,000 in 2025, \$6,945,000 in 2026, \$7,690,000 in 2027, \$8,430,000 in 2028 and \$9,305,000 in 2029. Interest is payable on July 1 and January 1 at 3.00% to 5.00%. The escrow account established by this issue invested in bond obligations of the State of Illinois. The original amount of the note was \$60,280,000. These bonds have an “Aa2” rating from Moody’s Investors Service. \$ 44,535,000

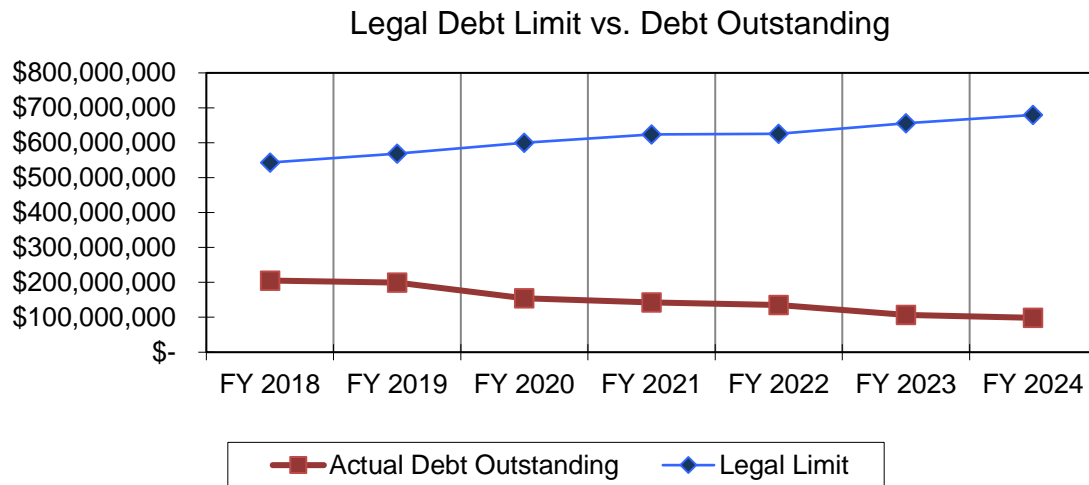
Total Long-Term Obligations	98,510,000
Less: Current Portion	<u>(9,225,000)</u>
Total	<u>\$ 89,285,000</u>

The summary of future debt service requirements as of June 30, 2023, is as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 9,225,000	\$ 3,213,293	\$ 12,438,293
2025	8,980,000	2,742,918	11,722,918
2026	9,795,000	2,316,318	12,111,318
2027	10,665,000	1,927,643	12,592,643
2028	11,535,000	1,594,293	13,129,293
2029	12,560,000	1,197,205	13,757,205
2030	3,425,000	925,980	4,350,980
2031	3,595,000	786,880	4,381,880
2032	3,730,000	684,468	4,414,468
2033	3,865,000	574,935	4,439,935
2034	3,980,000	495,702	4,475,702
2035	4,095,000	410,133	4,505,133
2036	4,220,000	317,995	4,537,995
2037	4,350,000	218,825	4,568,825
2038	4,490,000	112,250	4,602,250
Total	<u>\$ 98,510,000</u>	<u>\$ 17,518,838</u>	<u>\$ 116,028,838</u>

## Debt Limits

The legal debt limit or the total amount of debt that can be issued by the college is 2.875 percent of assessed valuation. Assessed valuation in levy year 2022 is \$23,638,850,656. At 2.875%, the debt limit translates into \$679,616,956. The current debt outstanding that applies to this limit totals \$44,535,000. This amount subtracted from the debt limit is the college's debt margin of \$635,081,956. The graph below illustrates how historically the college's total debt has been well below the legal limit.



# **FINANCIAL POLICIES**

# FINANCIAL POLICIES

## *Financial and Budgetary Guidelines*

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

## JJC BOARD APPROVED POLICIES

### 1.10.03 Officers of the Board-Treasurer and Designee Bonding

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

### 8.01.00 Budget

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

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

### ***Budgeting***

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

### ***Preparation and Approval of College Budgets***

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

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

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

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

***Budget Guidelines Covering Revenue Estimation and Expenditure Criteria***

The vice president of 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 15<sup>th</sup> of each year.

**13.04.00 Sale/Disposal of College Property**

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

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

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

Methods of disposal:

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

**13.06.00 Purchases from Federal Grant Funds**

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

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

**13.07.00 Disadvantaged Business Enterprises**

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

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

In furtherance of the above:

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

## ***ICCB REGULATIONS***

### **Annual Budget**

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

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

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

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

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

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

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

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

### **Certificate of Tax Levy**

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

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

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

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

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

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

### **External Audit**

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

### **Annual Financial Report**

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

### **Community College Treasurer's Bond**

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

### **Requirements for Financial Transactions**

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

### **Payment of Orders and Bills**

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

### **Bidding Policy**

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

## **THE PUBLIC ACT REGULATIONS**

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

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

### **805/3-20.2. Additional or Supplemental Budget**

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

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

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

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

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

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

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

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

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

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

**805/2-27.1. Contracts**

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

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

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

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

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

***Measurement Focus, Basis of Accounting, and Basis of Presentation***

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

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

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

***Cash and Cash Equivalents***

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

***Investments***

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

***Receivables***

All receivables are expected to be received within one year.

***Inventories***

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

***Prepaid Items***

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

***Noncurrent Restricted Cash and Cash Equivalents and Restricted Investments***

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

***Capital Assets***

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

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

### ***Compensated Absences***

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

### ***Pensions***

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

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

### ***Unearned Revenue***

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

### ***Property Taxes***

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

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



### ***Long-Term Obligations***

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

### ***Net Position***

Net positions are classified as follows:

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

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

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

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

### ***Enterprise Activity Accounting and Financial Reporting***

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

### ***Classification of Revenues and Expenses***

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

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

### ***Basis of Budgeting***

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

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

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

***Fund Groups***

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

The college adopts legal budgets for all governmental fund types.

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

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

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

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

### ***Expenditure Controls***

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

### ***Budget Managers***

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

### ***Requisitions***

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

### ***Purchase Orders***

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

### ***Encumbrances***

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

### ***Budget Adjustments***

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

### ***Management Information Reports***

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

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

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

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

## TUITION AND FEE HISTORY

Fiscal Year	Tuition Per Cr. Hr.	Student Fee	Technology Fee	Capital Assessment		Total	%	ICCB Average	
				Fee	Fee			Tuition and Fees	%
2023-24	\$ 116.00	\$ 4.00	\$ 10.00	\$ 21.00	\$ 21.00	\$ 151.00	0.00%	N/A	
2022-23	\$ 116.00	\$ 4.00	\$ 10.00	\$ 21.00	\$ 21.00	\$ 151.00	2.03%	153.46	1.72%
2021-22	113.00	4.00	10.00	21.00	21.00	148.00	0.00%	150.87	1.02%
2020-21	113.00	4.00	10.00	21.00	21.00	148.00	0.00%	149.34	1.58%
2019-20	113.00	4.00	10.00	21.00	21.00	148.00	1.37%	147.01	1.84%
2018-19	113.00	4.00	8.00	21.00	21.00	146.00	1.39%	144.36	2.56%
2017-18	113.00	4.00	6.00	21.00	21.00	144.00	15.20%	140.76	5.50%
2016-17	94.00	4.00	6.00	21.00	21.00	125.00	8.70%	133.42	6.32%
2015-16	84.00	4.00	6.00	21.00	21.00	115.00	0.00%	125.49	5.66%
2014-15	84.00	4.00	6.00	21.00	21.00	115.00	3.60%	118.77	5.43%
2013-14	80.00	4.00	6.00	21.00	21.00	111.00	3.74%	112.65	4.41%
2012-13	80.00	4.00	6.00	17.00	17.00	107.00	3.88%	107.89	3.85%
2011-12	76.00	4.00	6.00	17.00	17.00	103.00	0.00%	103.89	5.73%
2010-11	76.00	4.00	6.00	17.00	17.00	103.00	10.75%	98.26	10.57%
2009-10	67.00	4.00	6.00	16.00	16.00	93.00	5.68%	88.87	5.75%
2008-09	64.00	4.00	6.00	14.00	14.00	88.00	15.79%	84.04	6.89%
2007-08	62.00	3.00	6.00	5.00	5.00	76.00	4.11%	78.62	6.19%
2006-07	60.00	3.00	5.00	5.00	5.00	73.00	2.82%	74.04	5.89%
2005-06	58.00	3.00	5.00	5.00	5.00	71.00	4.41%	69.92	10.86%
2004-05	56.00	3.00	5.00	4.00	4.00	68.00	12.40%	63.07	6.09%
2003-04	51.00	3.00	4.50	2.00	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.

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## COMMUNITIES SERVED

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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
Elwood	Plattville
Essex	Ransom
Frankfort	Ritchie
Gardner	Rockdale
Godley	Romeoville
Homer Glen	Tinley Park
Joliet	Shorewood
Kinsman	So. Wilmington
Lemont	Symerton
Lisbon	Verona
Lockport	Wilton Center
Manhattan	Wilmington
Marley	

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## STUDENT ENROLLMENT AND DEMOGRAPHIC STATISTICS

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Fall	Fall Enrollment				Gender		Attendance		Enrollment Status			
	Head Count	% Change	FTE	% Change	Male	Female	Full Time	Part Time	Continuing Student	New	Transfer	Re-Admit
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%
2013	16,870	8.22%	9,637	2.18%	46%	54%	35%	65%	55%	26%	2%	17%
<b>Ten Year Average</b>		<b>(2.61%)</b>		<b>(3.96%)</b>								
<b>Five Year Average</b>		<b>(4.57%)</b>		<b>(4.64%)</b>								

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## ILLINOIS COMMUNITY COLLEGE BOARD FUNDING

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	<u>2022-23</u>	<u>2021-22</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2018-19</u>	<u>2017-18</u>	<u>2016-17</u>	<u>2015-16</u>	<u>2014-15</u>	<u>2013-14</u>
<b>Education Fund</b>										
Credit Hour	900,626	9,000,325	8,287,220	7,917,040	7,001,500	6,883,900	7,868,480	2,139,220	7,448,835	7,146,016
Square Footage	-	-	-	-	-	-	-	-	-	-
Hold Harmless	-	-	-	-	-	-	-	-	-	-
Career and Technical Education	779,548	728,134	711,800	658,950	628,980	574,857	651,073	-	645,414	669,381
Performance Based	-	3,860	15,000	1,835	7,650	6,025	-	-	-	2,506
<b>Total</b>	<b><u>1,680,174</u></b>	<b><u>9,732,319</u></b>	<b><u>9,014,020</u></b>	<b><u>8,577,825</u></b>	<b><u>7,638,130</u></b>	<b><u>7,464,782</u></b>	<b><u>8,519,553</u></b>	<b><u>2,139,220</u></b>	<b><u>8,094,249</u></b>	<b><u>7,817,903</u></b>
	<b><u>-82.74%</u></b>	<b><u>7.97%</u></b>	<b><u>5.09%</u></b>	<b><u>12.30%</u></b>	<b><u>2.32%</u></b>	<b><u>-12.38%</u></b>	<b><u>298.26%</u></b>	<b><u>-73.57%</u></b>	<b><u>3.53%</u></b>	<b><u>1.01%</u></b>



## COMPARISON OF TAX AND STATE REVENUE BY COLLEGES

	2020 Tax Rate	Equalized Assessed Valuation (EAV)	Tax Extension	2020 Population	Tax Dollars Per District Resident	Tax Rate Restricted Under PTELL	Annual FTE Fiscal 2021	Tax Dollars Per FTE	Fiscal 2022 Equalization/ Legislative Add-On Grant	Fiscal 2022 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	472,233	123.00	Yes	4,833	12,053	-	5,686,105	5,686,105	1,177	13,230
South Suburban	0.5541	3,130,078,036	17,343,762	272,340	64.00	Yes	1,663	10,429	847,000	2,279,430	3,126,430	1,880	12,309
Lake County	0.2896	25,889,545,239	74,976,123	689,197	109.00	Yes	7,125	10,523	-	8,769,550	8,769,550	1,231	11,754
Elgin	0.4609	13,438,325,612	61,937,243	464,534	133.00	Yes	4,803	12,896	50,000	5,868,500	5,918,500	1,232	14,128
Waubonsee	0.4287	10,657,298,125	45,687,837	399,962	114.00	Yes	4,572	9,993	50,000	5,745,520	5,795,520	1,268	11,261
Harper	0.4080	21,725,865,745	88,641,532	524,371	169.00	Yes	7,664	11,566	-	9,106,150	9,106,150	1,188	12,754
Kishwaukee	0.6490	2,467,607,286	16,014,771	108,318	148.00	No	1,494	10,719	2,126,880	2,115,105	4,241,985	2,839	13,558
Kankakee	0.4966	2,633,171,557	13,076,330	130,737	100.00	No	1,455	8,987	1,290,910	2,049,605	3,340,515	2,296	11,283
Illinois Valley	0.3571	3,768,470,756	13,457,209	143,847	94.00	No	1,533	8,778	50,000	2,045,650	2,095,650	1,367	10,145
Joliet	0.2893	22,797,857,792	65,954,203	734,761	89.76	Yes	7,323	9,006	-	900,325	900,325	123	9,129
McHenry	0.3434	8,391,991,586	28,818,099	267,412	108.00	Yes	3,821	7,542	50,000	3,947,160	3,997,160	1,046	8,588
Morton	0.5082	2,132,706,707	10,838,415	156,678	69.00	Yes	2,047	5,295	5,407,670	2,472,630	7,880,300	3,850	9,145
DuPage	0.2139	48,637,602,537	104,035,832	1,059,889	98.00	Yes	12,351	8,423	-	15,343,300	15,343,300	1,242	9,665
Prairie State	0.4333	3,277,268,785	14,200,406	212,528	67.00	Yes	1,731	8,204	2,016,630	2,733,500	4,750,130	2,744	10,948
Moraine Valley	0.3503	11,649,102,061	40,806,805	412,140	99.00	Yes	6,385	6,391	7,308,680	8,646,150	15,954,830	2,499	8,890
Triton	0.2785	10,882,512,735	30,307,798	333,921	91.00	Yes	4,670	6,490	50,000	5,448,770	5,498,770	1,177	7,667
<b>Peer Average</b>	<b>0.3930</b>	<b>13,571,364,524</b>	<b>42,771,880</b>	<b>398,929</b>	<b>104.74</b>		<b>4,592</b>	<b>9,206</b>				<b>1,697</b>	<b>10,903</b>

## ASSESSED VALUE AND TAX LEVY OF TAXABLE PROPERTY

### Last Ten Fiscal Years

Year of Levy	Tax Rates	Assessed Valuation	%	\$	Tax Levy %	Current Year Taxes Collected	Percent of Levy Collected
<b>2020</b>	0.2893	\$ 22,797,857,792	4.78%	\$ 65,956,640	3.20%	\$ 65,622,226	99.49%
<b>2019</b>	0.2938	21,757,444,189	4.42%	63,912,470	4.73%	63,662,831	99.61%
<b>2018</b>	0.2928	20,836,797,570	4.41%	61,027,313	2.13%	60,787,724	99.61%
<b>2017</b>	0.2995	19,956,025,602	5.36%	59,754,362	1.76%	59,621,907	99.78%
<b>2016</b>	0.3101	18,940,156,942	4.99%	58,718,081	5.77%	58,512,128	99.65%
<b>2015</b>	0.3078	18,040,252,901	1.94%	55,515,001	1.67%	55,274,230	99.57%
<b>2014</b>	0.3086	17,696,962,322	(0.86%)	54,603,348	3.55%	54,352,004	99.54%
<b>2013</b>	0.2945	17,850,068,427	(4.40%)	52,733,266	2.15%	52,584,615	99.72%
<b>2012</b>	0.2766	18,670,894,035	(5.40%)	51,623,161	6.06%	51,321,101	99.41%
<b>2011</b>	0.2466	19,737,548,883	(5.19%)	48,671,918	2.91%	48,042,862	98.71%
<b>Ten-Year Average Increase (Decrease)</b>			<b>1.01%</b>		<b>3.39%</b>		<b>99.51%</b>
<b>Five-Year Average Increase (Decrease)</b>			<b>4.79%</b>		<b>3.52%</b>		<b>99.63%</b>

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

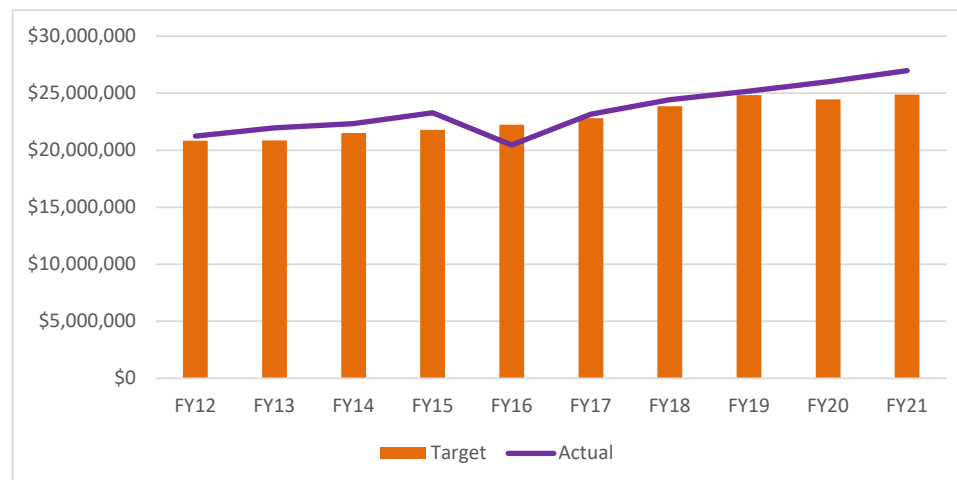
**Sources:** The County Clerk's Office of Cook, Grundy, Kankakee, Kendall, LaSalle, Livingston, and Will Counties.

## FUND BALANCES - BUDGETARY BASIS

### Last Ten Fiscal Years

Fiscal Year	Education	Operation & Maintenance	Operation & Maintenance Restricted	Liability, Protection, & Settlement	Health Insurance
2022	\$ 21,600,000.0	\$ 5,237,000	\$ 27,000,000	\$ 900,000	\$ 16,500,000
2021	\$ 21,569,507.0	\$ 5,415,094	\$ 33,346,721	\$ 846,738	\$ 17,278,448
2020	20,764,579	5,236,711	29,319,098	829,505	16,308,108
2019	20,137,463	5,056,524	21,264,123	835,804	12,999,036
2018	19,447,239	4,995,329	11,736,688	884,766	10,049,257
2017	18,172,657	4,993,918	13,259,507	1,222,224	8,382,786
2016	15,559,808	4,899,445	49,599,259	1,484,398	6,915,508
2015	18,675,671	4,606,977	85,987,209	1,476,116	5,986,565
2014	17,984,787	4,349,747	86,132,168	1,556,904	3,954,935
2013	17,717,440	4,247,187	51,283,403	1,351,296	3,347,852
<b>10 year Ave.</b>	<b>\$ 19,162,915.10</b>	<b>\$ 4,903,793.20</b>	<b>\$ 40,892,817.60</b>	<b>\$ 1,138,775.10</b>	<b>\$ 10,172,249.50</b>

**Source:** Annual audited financial statements.



**Per Board Policy 8.01.07**

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

### ENROLLMENT BY ETHNICITY FALL 2001-2021

Ethnicity Count	Fall 2001	Fall 2002	Fall 2003	Fall 2004	Fall 2005	Fall 2006	Fall 2007	Fall 2008	Fall 2009	Fall 2010	Fall 2011	Fall 2012	Fall 2013	Fall 2014	Fall 2015	Fall 2016	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Fall 2021	Fall 2022
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
Native-American	31	22	33	18	36	21	25	28	31	90	89	138	176	150	121	119	86	76	58	41	38	54
Asian	222	213	278	279	332	346	353	394	393	420	385	374	426	448	430	491	452	463	460	314	380	335
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
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
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
Unknown/Other	0	0	0	0	0	0	0	0	930	568	497	458	402	407	360	324	316	309	329	235	281	296
<b>TOTAL</b>	<b>12,089</b>	<b>12,904</b>	<b>13,245</b>	<b>12,751</b>	<b>13,022</b>	<b>12,924</b>	<b>13,149</b>	<b>14,088</b>	<b>15,288</b>	<b>15,676</b>	<b>15,322</b>	<b>15,589</b>	<b>16,870</b>	<b>15,776</b>	<b>14,944</b>	<b>15,383</b>	<b>14,910</b>	<b>14,726</b>	<b>14,318</b>	<b>10,267</b>	<b>11,551</b>	<b>10,212</b>

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
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%
Native-American	0.3%	0.2%	0.2%	0.1%	0.3%	0.2%	0.2%	0.2%	0.2%	0.6%	0.6%	0.9%	1.0%	1.0%	0.8%	0.8%	0.6%	0.5%	0.4%	0.4%	0.3%	0.5%
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%
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%
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%
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%
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%
<b>TOTAL</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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
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
Native-American	31	22	33	18	36	21	25	28	31	90	89	138	176	150	121	119	86	76	58	41	38	54
Asian	222	213	278	279	332	346	353	394	393	420	385	374	426	448	430	491	452	463	460	314	380	335
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
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
<b>TOTAL</b>	<b>2,853</b>	<b>3,284</b>	<b>3,435</b>	<b>3,048</b>	<b>3,637</b>	<b>3,707</b>	<b>3,759</b>	<b>4,077</b>	<b>4,201</b>	<b>5,152</b>	<b>5,381</b>	<b>5,596</b>	<b>6,057</b>	<b>5,736</b>	<b>5,749</b>	<b>6,093</b>	<b>6,060</b>	<b>6,180</b>	<b>6,166</b>	<b>4,312</b>	<b>4,896</b>	<b>4,532</b>

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
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%
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%
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%
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%
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%
<b>TOTAL</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Overall Count Percen	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
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
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
% 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%

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
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

## STUDENTS AT A GLANCE

ALL STUDENTS				
Fall Semester	Head Count		FTE	
	JJC	All Illinois*	JJC	All Illinois*
2013	16,870	351,570	9,636	205,005
2014	15,776	336,102	9,020	194,485
2015	14,944	316,155	8,699	183,870
2016	15,383	304,173	8,662	176,797
2017	14,910	293,417	8,479	170,303
2018	14,726	283,415	8,150	164,405
2019	14,318	271,336	8,022	157,873
2020	10,267	233,777	6,308	138,237
2021	11,551	230,490	6,400	132,358
2022	10,212	233,849	6,009	132,801

Change 2013-2022	Head Count		FTE	
	JJC	All Illinois	JJC	All Illinois
<b>Number Change</b>	-6,658	-117,721	-3,627	-72,204
<b>Percent Change</b>	-39.5%	-33.5%	-37.6%	-35.2%

FALL 2012-2021 ENROLLMENT BY AGE, RACE, GENDER, & STATUS												
Fall Semester	African-Am.	Nat-Am.	Asian	Latino	White	Non-Res. Alien	All Minority	Male	Female	Avg. Age	Full-Time	Part-Time
2013	1,547	150	448	3,585	9,633	6	5,736	7,212	8,564	24.1	5,562	10,214
2014	1,486	121	430	3,705	8,835	7	5,749	6,790	8,154	23.9	5,327	9,617
2015	1,455	119	491	4,025	8,966	3	6,093	7,052	8,331	23.4	5,130	10,253
2017	1,461	86	452	4,057	8,534	4	6,060	6,948	7,962	23.5	4,924	9,986
2018	1,511	76	463	4,128	8,237	2	6,180	6,573	8,153	23.1	4,685	10,041
2019	1,474	58	460	4,172	7,823	2	6,166	6,258	8,060	23.0	4,690	4,291
2020	1,009	41	314	2,944	5,720	4	4,312	4,231	6,036	23.1	3,915	6,352
2021	1,072	38	380	3,403	6,374	3	4,896	4,994	6,557	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

Change 2013-2022	African-Am.	Nat-Am.	Asian	Latino	White	Non-Res. Alien	All Minority	Male	Female	Avg. Age	Full-Time	Part-Time
<b>Number Change</b>	-577	-96	-113	-416	-4,249	-2	-1,204	-2,732	-2,832	-1	-2,006	-3,558
<b>Percent Change</b>	-37.3%	-64.0%	-25.2%	-11.6%	-44.1%	-33.3%	-21.0%	-37.9%	-33.1%	-2.9%	-36.1%	-34.8%

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
<b>Cook</b>	322	3.1%	203	4.9%
<b>Kendall</b>	37	29.7%	23	47.2%
<b>LaSalle</b>	91	7.7%	57	12.2%
<b>Will</b>	8,250	16.6%	5,198	26.4%
<b>Livingston</b>	45	6.7%	28	10.6%
<b>Grundy</b>	938	27.1%	591	43.0%
<b>Total</b>	<b>9,683</b>	<b>17.1%</b>	<b>6,100</b>	<b>27.2%</b>

*\*Estimate based on 2020 rate of college matriculation: 63.0% 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	2023 Jobs	2027 Jobs	# Change	% Change	Median Hourly Wage
11-0000	Management Occupations	19,769	20,778	1,009	5%	\$ 50.09
13-0000	Business and Financial Operations Occupations	12,413	13,002	589	5%	33.88
15-0000	Computer and Mathematical Occupations	4,823	5,075	253	5%	38.47
17-0000	Architecture and Engineering Occupations	3,186	3,339	153	5%	38.94
19-0000	Life, Physical, and Social Science Occupations	1,919	1,992	72	4%	32.36
21-0000	Community and Social Service Occupations	3,776	4,061	285	8%	22.09
23-0000	Legal Occupations	1,077	1,158	81	8%	39.88
25-0000	Educational Instruction and Library Occupations	17,091	18,165	1,074	6%	24.50
27-0000	Arts, Design, Entertainment, Sports, and Media Occupations	2,790	2,941	150	5%	21.10
29-0000	Healthcare Practitioners and Technical Occupations	15,101	15,660	560	4%	31.84
31-0000	Healthcare Support Occupations	9,382	10,096	714	8%	14.46
33-0000	Protective Service Occupations	5,480	5,733	253	5%	26.06
35-0000	Food Preparation and Serving Related Occupations	22,715	24,357	1,642	7%	11.96
37-0000	Building and Grounds Cleaning and Maintenance Occupations	8,190	8,528	337	4%	14.96
39-0000	Personal Care and Service Occupations	5,210	5,647	438	8%	13.43
41-0000	Sales and Related Occupations	27,494	28,143	649	2%	14.42
43-0000	Office and Administrative Support Occupations	32,190	32,655	465	1%	18.46
45-0000	Farming, Fishing, and Forestry Occupations	498	511	13	3%	13.95
47-0000	Construction and Extraction Occupations	13,228	13,701	474	4%	35.78
49-0000	Installation, Maintenance, and Repair Occupations	11,990	12,634	644	5%	24.72
51-0000	Production Occupations	18,101	18,773	672	4%	17.71
53-0000	Transportation and Material Moving Occupations	51,566	55,781	4,216	8%	16.57
		<b>287,987</b>	<b>302,729</b>	<b>14,742</b>	<b>5%</b>	

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

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## DEMOGRAPHIC DATA - JOLIET JUNIOR COLLEGE DISTRICT 525

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**District Land Area**

1,442 Square miles

**Total Population**

2020            733,762

2024            739,484

# Change 2020-2024:            5,722

% Change 2020-2024:            0.8%

% Annual Rate 2020-2024:        0.2%

**Race**

% White                            66.4%

% Black                             9.4%

% Asian/ Pac. Isl.                4.6%

% Hispanic or Latino            17.9%

% Am/ Ind/AK Native            0.1%

% Unknown/Other                1.6%

**Gender**

% Males                            49.6%

% Females                         50.4%

**Age**

% Under 5                         6.1%

% 5 to 19                         20.6%

% 20 to 64                        58.8%

% 65 and Over                    14.5%

**Households**

2020            241,498

2040            393,148

# Change 2020-2040:            151,650

% Change 2020-2040:            62.8

% Annual Rate 2020-2040:        3.0

Median Home Value            \$224,600

**Household Income**

5-Yr Estimate                    \$81,438

**Persons Below Poverty**

5-Yr Estimate                    7.0%

**Education Level Age 25+**

Associate's Degree or Less        67.0%

At Least Bachelor's Degree       33.0%

**Workforce**

2020            306,268

2030            340,724

# Change 2020-2030:            34,456

% Change 2020-2030:            11.3%

% Annual Rate 2020-2030:        0.5%

**Consumer Spending\***

Total Household Expenditure    118

Contributions                    124

Insurance                        124

Clothing                         119

Education                        125

Entertainment                    120

Food                              116

Health Care                      113

Household Furnishings         122

Shelter                          119

Household Operations         124

Other                             115

Personal Care                    117

Reading                         118

Tobacco                         107

Transportation                    118

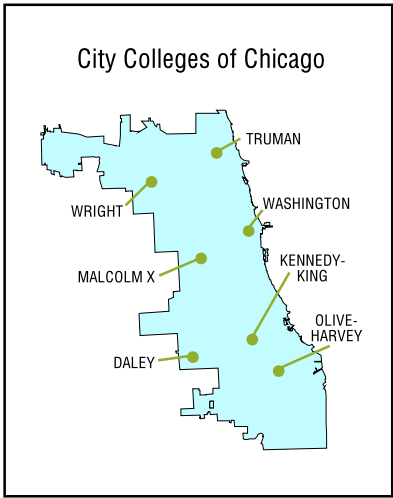
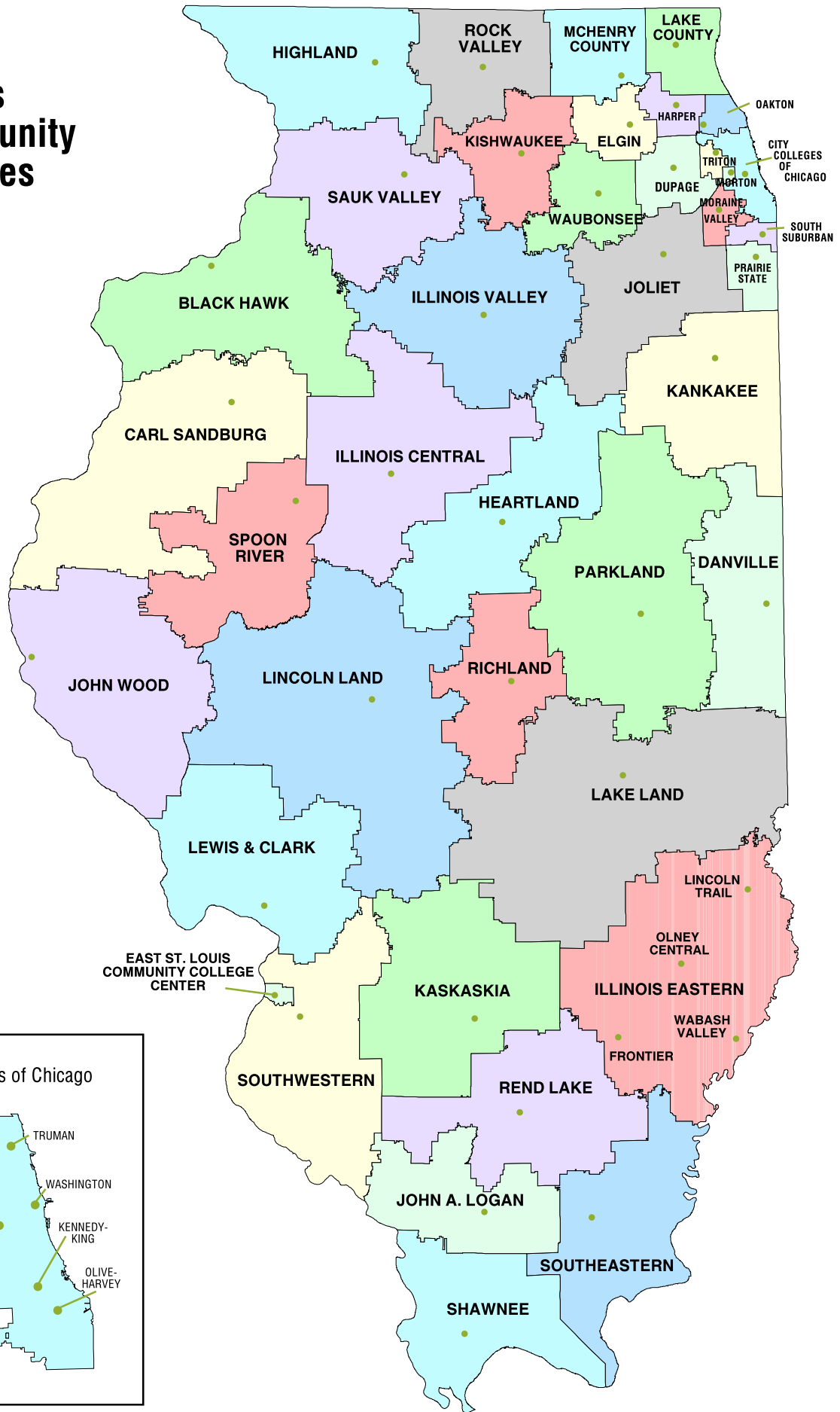
Utilities                         113

Gifts                             122

\*National Average is 100



# Illinois Community Colleges



## 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,*



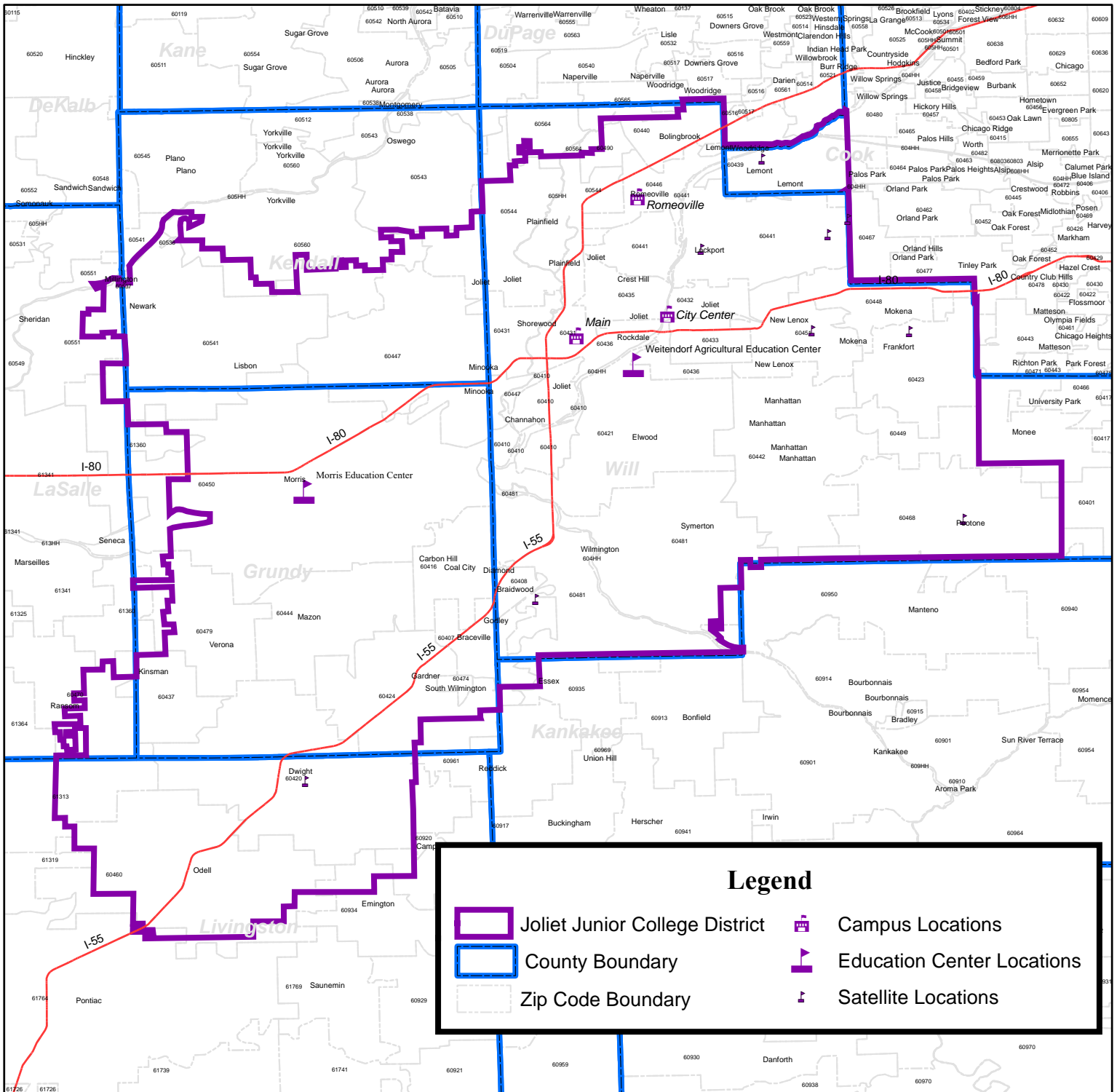
Laraway Road, Joliet  
*Weitendorf Agricultural Education Center,*



and downtown Joliet  
*City Center Campus.*



# Joliet Junior College District 525



**JOLIET JUNIOR COLLEGE  
RESOLUTION TO ADOPT TENTATIVE FISCAL YEAR 2023-2024 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, 2023, and ending June 30, 2024.

**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, 2023 to June 30, 2024.
- (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, 2023 and ending June 30, 2024.
- (4) That the tentative budget shall be available for public inspection in accordance with state law on Joliet Junior College's website, <https://bit.ly/draftbudget22-23>, from this date until the 14<sup>th</sup> day of June 2023.

On the 14th day of June 2023, at 5:30 p.m. C.D.S.T., a public hearing shall be held at Joliet Junior College, Illinois Community College District No. 525, at 235 N. Chicago Street, Joliet, Illinois, upon said tentative budget.

- (5) That the 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 10<sup>th</sup> day of May 2023.

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

**ATTEST:**

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

**JOLIET JUNIOR COLLEGE  
ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 525  
STATE OF ILLINOIS  
BUDGET RESOLUTION FOR FISCAL YEAR 2023-2024**

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, 2023, and ending on June 30, 2024.

**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 14<sup>th</sup> day of June, 2023, 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, 2023, and ending June 30, 2024.

**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 14<sup>th</sup> day of June 2023.

\_\_\_\_\_  
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 2023-24 fiscal year, adopted on June 14, 2023.

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 \_\_\_\_\_, 2023.

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

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

# **GLOSSARY/ACRONYMS**



## **GLOSSARY OF TERMS**

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

**ACADEMIC SUPPORT.** (See PROGRAM)

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

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

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

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

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

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

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

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

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

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

**ASSETS.** The entire property owned by the college.

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

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

**AUDIT FUND.** (See FUND)

**AUXILIARY ENTERPRISES FUND.** (See FUND)

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

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

**BOND AND INTEREST FUND.** (See FUND)

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

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

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

**CAPITAL EQUIPMENT.** (See OBJECT)

**CASH.** (See REVENUES)

**CONFERENCE AND MEETING EXPENSES.** (See OBJECT)

**CONTINGENCY.** (See OBJECT)

**CONTRACTUAL SERVICES.** (See OBJECT)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**EDUCATION FUND.** (See FUND)

**EMPLOYEE BENEFITS.** (See OBJECT)

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

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

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

**FACILITIES REVENUE.** (See REVENUES)

**FEDERAL GOVERNMENT SOURCES.** (See REVENUES)

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

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

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

**FIXED CHARGES.** (See OBJECT)

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

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

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

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

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

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

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

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

**EDUCATION FUND (Fund 01) (a General Fund)**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**GENERAL ADMINISTRATION.** (See PROGRAM)

**GENERAL MATERIALS AND SUPPLIES.** (See OBJECT)

**INDEPENDENT OPERATIONS.** (See AUXILIARY ENTERPRISES FUND)

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

**INSTITUTIONAL SUPPORT.** (See PROGRAM)

**INSTRUCTION.** (See PROGRAM)

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

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

**INVESTMENT REVENUE.** (See REVENUES)

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

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

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

**LOCAL GOVERNMENT SOURCES.** (See REVENUES)

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

**OPERATION AND MAINTENANCE OF PLANT.** (See PROGRAM)

**ORGANIZED RESEARCH.** (See PROGRAM)

**OTHER EXPENDITURES.** (See OBJECT)

**OTHER REVENUES.** (See REVENUES)

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

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

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

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

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

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

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

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

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

**STUDENT SERVICES.** Student services include those activities which provide direct support services to students other than academic support services. These activities include registration and records, financial aid, counseling, placement testing, career placement assistance, health services, and student activities.

**PROPERTY TAXES.** In general, property taxes are those taxes levied on real property for the purpose of providing service for the public good. In the case of the college, property taxes are levied on the real property of the district for the purpose of fulfilling the goal of educational service.

**PUBLIC SERVICE.** (See PROGRAM)

**REIMBURSABLE CREDIT HOUR.** A reimbursable credit hour is an ICCB-certified instructional credit hour used as the basis for distributing selected ICCB grants.

**RESTRICTED PURPOSE FUND.** (See FUND)

**REVENUES.** Revenues are additions to assets which do not increase any liability, do not represent the recovery of expenditure, or do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets.

**CASH.** The cash source category includes currency, coin, checks, money orders, and bank drafts on hand or deposit with the official or agent designated as custodian of cash or in demand deposit accounts. Petty cash funds, change funds, and other imprest cash funds are recorded in the cash object.

**FACILITIES REVENUE.** Facilities revenue accrues from the use of college facilities, such as building/space rentals, data processing charges, and equipment rentals.

**FEDERAL GOVERNMENT SOURCES.** The category of federal government revenue sources includes all revenues which originate with federal agencies and are paid directly to the college or administered by pass-through agencies for the federal government. Department of Education grants, certain vocational education grants, and JTPA grants are recorded in this category.

**INVESTMENT REVENUE.** The investment revenue source category records revenues from investments.

**LOCAL GOVERNMENT SOURCES.** Revenues from local government sources accrue from district taxes (property taxes), from chargebacks, and from all governmental agencies below the state level.

**NON-GOVERNMENTAL GIFTS, GRANTS, AND BEQUESTS.** The category of non-governmental gifts, grants, and bequests records revenues from private persons, firms, foundations, or other non-governmental entities in the form of restricted or unrestricted gifts, bequests, or grants for specific projects.

**OTHER REVENUES.** Other revenues are those which do not fall into an established, specific revenue source category. Typical examples would include parking and library fines, commissions, and sales of surplus property.

**SALES AND SERVICE FEES.** The sales and service fees source category includes all student fees and charges other than education and general purposes. Examples would be bookstore sales, student organization fees, and admissions charges to athletic events.

**STATE GOVERNMENTAL SOURCES.** State governmental revenues accrue from all state governmental agencies. Typical examples include credit hour grants, ICCB grants, ISBE grants, and the Department of Veterans Affairs.

**STUDENT TUITION AND FEES.** The student tuition and fees category includes all student tuition and student fees assessed against students for educational and general purposes. Tuition is the amount per credit hour times the number of credit hours charged a student for taking a course at the college. Fees include laboratory fees, application fees, transcript fees, and similar charges not covered by tuition. Student tuition and fees may not exceed one-third the per capita cost as defined in the chargeback reimbursement calculation.

**SALARIES.** (See OBJECT)

**SALES AND SERVICE FEES.** (See REVENUES)

**SELF-INSURANCE FUND.** (See FUND)

**STATE GOVERNMENT SOURCES.** (See REVENUES)

**STRAIGHT-LINE DEPRECIATION.** Straight-line depreciation is a method of calculating the depreciation of an asset which assumes the asset will lose an equal amount of value each year.

**STRUCTURALLY BALANCED BUDGET.** A balanced budget is a budget for which current revenues equal or exceed current expenditures.

**STUDENT CHARGEBACK.** The student chargeback is the fee paid for a student of one community college district attending a community college in another district to pursue a curriculum not offered in the college of his home district. The home community college pays the college which the student attends a chargeback at the rate established in the chargeback calculations for each college.

**STUDENT SERVICES.** (See PROGRAM)

**STUDENT TUITION AND FEES.** (See REVENUES)

**SURPLUS.** A surplus is an excess of revenues over expenditures and transfers.

**TAX ANTICIPATION WARRANTS.** Tax anticipation warrants are issued by the governmental body in anticipation of collection of taxes, usually can be retired only from tax collections and frequently only from the tax collections anticipated with issuance. The

proceeds of tax anticipation notes or warrants are treated as current loans if they are paid back from the tax collections anticipated with the issuance of the notes.

**UTILITIES.** (See OBJECT)

**WORKING CASH FUND.** (See FUND)

### **LIST OF ACRONYMS**

AA	Associates of Arts
AAS	Associate in Applied Science
ABE	Adult Basic Education
ACT	Acoustical Ceiling Tile
ADA	American with Disabilities Act
ADN	Associates Degree in Nursing
A/E	Architect(ure)/Engineer(ing)
AFT	American Federation of Teachers
AHU	Air Handling Unit
AI	Artificial Intelligence
APU	Annual Program Updates
AQIP	Academic Quality Improvement Program
ARDMS	American Registry of Diagnostic Medical Sonographers
AR	Augmented Reality
AS	Associates of Science
ATE	Advanced Technical Education
AV	Audio Visual
BAS	Building Automation System
BOT	Board of Trustees
CAFR	Comprehensive Annual Financial Report
CCAMPIS	Childcare Access Means Parents in School
CDL	Commercial Driver's License
CED	Community and Economic Development
CIO	Chief Information Officer
CIP	Capital Improvement Plan
COA	Certificate of Achievement
COC	Certificate of Completion
CPPR	Corporate Personal Property Tax
CPPRT	Corporate Personal Property Replacement Tax
CTE	Career and Technical Education
DCEO	Department of Community and Economic Opportunity
D&I	Diversity and Inclusion
DMS	Diagnostic Medical Sonography
EAV	Equalized Assessed Valuation
ECC	Early Child Care Center
EEO	Equal Employment Opportunity
EEOC	Equal Employment Opportunity Commission
EIFS	Exterior Insulation Finishing Systems
EMS	Emergency Medical Services
EMSI	Economic Modeling Specialist International

## LIST OF ACRONYMS (Continued)

EMT	Emergency Medical Technician
ERP	Enterprise Resource Planning
ESL	English as a Second Language
EV	Electric Vehicle
FDIC	Federal Deposit Insurance Corporation
FICA	Federal Insurance Contributions Act (Social Security)
FMLA	Family Medical Leave Act
FT	Full-time
FTE	Full-time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GED	General Education Development or General Education Diploma
GIS	Geographic Information System
GSD	General Student Development
GFOA	Government Finance Officers Association
GSF	Gross Square Feet
HCM	Human Capital Management
HLC	Higher Learning Commission
HR	Human Resources
HS	High School
HVAC	Heating Ventilation Air Conditioning
IBHE	Illinois Board of Higher Education
ICCB	Illinois Community College Board
IDHR	Illinois Department of Human Rights
IDHS	Illinois Department of Human Services
IEA	Illinois Education Association
IER	Institutional Effectiveness Report
ILCS	Illinois Compiled Statutes
ISAC	Illinois Student Aid Commission
ISBE	Illinois State Board of Education
IT	Information Technology
JJC	Joliet Junior College District #525
JRC-DMS	Joint Review Committee on Education in Diagnostic Medical Sonography
JTPA	Job Training Partnership Act
JUAC	Joliet United Adjuncts Coalition
KPI	Key Performance Indicator
LED	Light-Emitting Diode
LEED	Leadership in Energy and Environmental Design
MAP	Monetary Access Program
MD	Medical Doctor
NA	Nurse Assistant
NCA	North Central Association of Colleges & Secondary Schools
NCLEX	National Council Licensure Examination
NEA	National Education Association
NJCAA	National Junior College Athletics Association

## LIST OF ACRONYMS (Continued)

NSF	National Science Foundation
O & M	Operations and Maintenance
OMB	Office of Management and Budget
OSA	Office of Student Activities
PDAT	Professional Development Advisory Team
PHS	Protection Health and Safety
PIC	Program Improvement Committee
PLC	President's Leadership Council
PN	Practical Nurse
PPB	Program Performance Budgeting
PT	Part-time
PTELL	Property Tax Extension Limitation Law
QCEW	Quarterly Census of Employment and Wages
RAMP	Resource Allocation and Management Plan
RFP	Request for Proposal
RN	Registered Nurse
SEIU	Service Employees International Union
SEM	Strategic Enrollment Management
SIS	Student Information System
SOC	Standard Occupational Classification
SPI	Sonography Principles and Instrumentation
STEM	Science, Technology, Engineering, Mathematics
SURS	State University Retirement System
TLC	Tutoring and Learning Center
TSS	Technology Support Services
USDA	United States Department of Agriculture
USDE	United States Department of Education
VAV	Variable Air Volume
VCT	Vinyl Composition Tile
VR	Virtual Reality
WAEC	Weitendorf Agricultural Education Center
WIA	Workforce Investment Act
WIOA	Workforce Innovation and Opportunity Act
ZBB	Zero-Based Budgeting

**Joliet Junior College  
Budget Detail**

**Education Fund  
Revenues**

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
411000:Property Taxes	00000 General	37,968,776	40,900,000	44,175,000
413500:Corporate Personal Property Replacement Tax Revenue (CPPRT)	00000 General	6,352,390	2,700,000	3,150,000
419000:Other Local Governmental Sources	00000 General	18,655	15,000	15,000
420000:State Governmental Sources	00000 General	9,891,731	8,900,000	9,800,000
430000:Federal Governmental Sources	00000 General	4,949,504	2,810,000	60,000
441000:Tuition Revenue	00000 General	27,612,597	28,300,000	29,100,000
442000:Student Fees	00000 General	419,414	398,000	223,000
470000:Investment Income	00000 General	130,795	200,000	2,500,000
490000:Other Revenue	00000 General	723,991	450,000	450,000
	Total Revenues	<u>\$88,067,853</u>	<u>\$84,673,000</u>	<u>\$89,473,000</u>
720000 Transfer From Other Funds	00000 General	<u>58,812</u>	<u>198,800</u>	<u>0</u>
	Total Education Fund	<u>\$88,126,665</u>	<u>\$84,871,800</u>	<u>\$89,473,000</u>



**Joliet Junior College  
Budget Detail**

**Education Fund  
Expenses**

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
00000 General	520000:Employee Benefits	-302	-	-
	590000:Other Expenditures	2,342	-	-
	<b>Cost Center Total</b>	<b>2,040</b>	<b>-</b>	<b>-</b>
10001 Agriculture	510000:Salaries	1,064,934	1,164,065	1,171,830
	520000:Employee Benefits	215,144	228,158	313,045
	530000:Contractual Services	2,664	2,368	2,486
	540000:General Materials and Supplies	15,227	17,536	18,413
	550000:Travel and Conference/Meeting	9,779	11,934	12,531
	<b>Cost Center Total</b>	<b>1,307,747</b>	<b>1,424,061</b>	<b>1,518,305</b>
10002 Fine Arts	510000:Salaries	3,186,427	3,588,877	3,677,681
	520000:Employee Benefits	501,228	603,225	633,265
	530000:Contractual Services	23,185	16,795	17,635
	540000:General Materials and Supplies	19,758	21,326	22,392
	550000:Travel and Conference/Meeting	5,097	12,186	12,795
	<b>Cost Center Total</b>	<b>3,735,694</b>	<b>4,242,409</b>	<b>4,363,767</b>
10003 Business	510000:Salaries	3,044,589	3,084,544	3,167,885
	520000:Employee Benefits	447,887	450,928	474,560
	530000:Contractual Services	-	814	855
	540000:General Materials and Supplies	4,685	16,066	16,869
	550000:Travel and Conference/Meeting	2,103	9,228	9,689
	<b>Cost Center Total</b>	<b>3,499,264</b>	<b>3,561,580</b>	<b>3,669,858</b>
10005 English/Foreign Language	510000:Salaries	3,773,764	4,017,706	4,088,483
	520000:Employee Benefits	655,437	715,811	771,861
	530000:Contractual Services	1,500	7,413	7,784
	540000:General Materials and Supplies	3,190	7,024	7,375
	550000:Travel and Conference/Meeting	1,206	10,942	11,489
	<b>Cost Center Total</b>	<b>4,435,097</b>	<b>4,758,896</b>	<b>4,886,991</b>

**Joliet Junior College  
Budget Detail**

**Education Fund  
Expenses**

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
10008 Math	510000:Salaries	3,256,884	3,499,375	3,315,722
	520000:Employee Benefits	526,578	579,355	640,590
	540000:General Materials and Supplies	25,227	25,026	26,277
	550000:Travel and Conference/Meeting	7,109	10,302	10,817
	<b>Cost Center Total</b>	<b>3,815,797</b>	<b>4,114,058</b>	<b>3,993,406</b>
10009 Natural Science/P.E.	510000:Salaries	4,284,800	4,904,707	4,817,609
	520000:Employee Benefits	715,960	887,257	936,209
	530000:Contractual Services	5,146	32,600	34,320
	540000:General Materials and Supplies	41,140	31,018	32,569
	550000:Travel and Conference/Meeting	463	14,839	15,581
	<b>Cost Center Total</b>	<b>5,047,509</b>	<b>5,870,421</b>	<b>5,836,288</b>
10014 Social Science	510000:Salaries	3,648,082	3,913,644	3,828,231
	520000:Employee Benefits	536,800	604,326	636,586
	530000:Contractual Services	-	1,530	1,607
	540000:General Materials and Supplies	5,291	15,596	16,376
	550000:Travel and Conference/Meeting	329	9,180	9,639
	<b>Cost Center Total</b>	<b>4,190,502</b>	<b>4,544,276</b>	<b>4,492,439</b>
10015 Technical Education	510000:Salaries	4,431,813	4,699,834	4,850,978
	520000:Employee Benefits	901,540	953,324	1,052,851
	530000:Contractual Services	4,597	16,344	17,161
	540000:General Materials and Supplies	15,123	24,332	25,549
	550000:Travel and Conference/Meeting	14,921	18,730	19,667
	580000:Capital Outlay	231	-	-
	<b>Cost Center Total</b>	<b>5,368,225</b>	<b>5,712,564</b>	<b>5,966,206</b>

**Joliet Junior College  
Budget Detail**

**Education Fund  
Expenses**

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
10016 Culinary Arts	510000:Salaries	1,265,955	1,242,320	1,308,139
	520000:Employee Benefits	231,879	248,205	239,405
	530000:Contractual Services	-	1,019	1,070
	540000:General Materials and Supplies	3,802	6,723	7,059
	550000:Travel and Conference/Meeting	1,338	9,384	9,853
	590000:Other Expenditures	213	-	-
	<b>Cost Center Total</b>	<b>1,503,187</b>	<b>1,507,651</b>	<b>1,565,526</b>
10017 Nursing	510000:Salaries	3,446,718	3,719,938	4,010,060
	520000:Employee Benefits	618,947	687,225	759,677
	530000:Contractual Services	800	2,700	2,835
	540000:General Materials and Supplies	19,872	16,169	16,977
	550000:Travel and Conference/Meeting	8,683	14,493	19,718
	<b>Cost Center Total</b>	<b>4,095,019</b>	<b>4,440,525</b>	<b>4,809,267</b>
10018 Veterinary Technology Program	510000:Salaries	757,107	833,045	812,058
	520000:Employee Benefits	121,593	159,916	133,949
	530000:Contractual Services	3,292	3,204	3,364
	540000:General Materials and Supplies	21,948	30,716	32,252
	550000:Travel and Conference/Meeting	9,568	10,404	10,924
	<b>Cost Center Total</b>	<b>913,508</b>	<b>1,037,285</b>	<b>992,548</b>
10025 Health & Public Services	510000:Salaries	1,564,274	1,787,582	1,988,550
	520000:Employee Benefits	337,704	419,704	492,983
	530000:Contractual Services	169,802	208,315	239,585
	540000:General Materials and Supplies	7,869	8,706	9,905
	550000:Travel and Conference/Meeting	5,218	7,054	7,407
	<b>Cost Center Total</b>	<b>2,084,867</b>	<b>2,431,361</b>	<b>2,738,430</b>

**Joliet Junior College  
Budget Detail**

**Education Fund  
Expenses**

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
14501 Adjunct Faculty Center	510000:Salaries	29,228	32,304	33,596
	520000:Employee Benefits	476	-	487
	530000:Contractual Services	240	1,650	-
	540000:General Materials and Supplies	2,350	6,792	8,865
	550000:Travel and Conference/Meeting	-	4,558	4,786
	<b>Cost Center Total</b>	<b>32,294</b>	<b>45,304</b>	<b>47,734</b>
14514 Workforce Adult Education	510000:Salaries	118,961	82,200	86,510
	520000:Employee Benefits	31,473	30,413	32,731
	530000:Contractual Services	1,249	7,156	7,514
	540000:General Materials and Supplies	301	4,097	4,302
	550000:Travel and Conference/Meeting	142	2,142	2,249
	590000:Other Expenditures	1,209,778	1,630,000	1,711,500
	<b>Cost Center Total</b>	<b>1,361,904</b>	<b>1,756,008</b>	<b>1,844,806</b>
14515 City Center Campus	510000:Salaries	83,166	242,988	187,020
	520000:Employee Benefits	1,250	56,451	61,271
	530000:Contractual Services	-	6,800	7,140
	540000:General Materials and Supplies	2,284	1,700	1,785
	550000:Travel and Conference/Meeting	495	5,500	5,775
	<b>Cost Center Total</b>	<b>87,195</b>	<b>313,439</b>	<b>262,991</b>
14520 Morris Education Center	510000:Salaries	35,768	42,486	33,680
	520000:Employee Benefits	9,441	21,020	16,218
	540000:General Materials and Supplies	838	1,997	2,097
	550000:Travel and Conference/Meeting	130	306	321
	560000:Fixed Charges	39,638	42,225	44,990
	<b>Cost Center Total</b>	<b>85,815</b>	<b>108,034</b>	<b>97,306</b>

**Joliet Junior College  
Budget Detail**

**Education Fund  
Expenses**

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
14522 Weitendorf Ag Education Center	510000:Salaries	70,700	72,200	50,000
	520000:Employee Benefits	28,464	30,196	31,855
	540000:General Materials and Supplies	1,671	1,536	1,613
	550000:Travel and Conference/Meeting	-	196	206
	Cost Center Total	<u>100,834</u>	<u>104,128</u>	<u>83,674</u>
14525 Frankfort Education Center	510000:Salaries	8,793	19,050	-
	520000:Employee Benefits	135	-	-
	540000:General Materials and Supplies	6	102	-
	560000:Fixed Charges	-	11,000	-
	Cost Center Total	<u>8,934</u>	<u>30,152</u>	<u>-</u>
17913 Lifelong Learning	510000:Salaries	24,684	-	-
	520000:Employee Benefits	18,510	-	-
	Cost Center Total	<u>43,194</u>	<u>-</u>	<u>-</u>
18101 V.P. Academic Affairs	510000:Salaries	415,761	423,099	550,639
	520000:Employee Benefits	81,009	66,176	116,601
	530000:Contractual Services	24,056	37,228	39,089
	540000:General Materials and Supplies	51,121	74,901	78,646
	550000:Travel and Conference/Meeting	19,031	79,781	83,770
	Cost Center Total	<u>590,978</u>	<u>681,185</u>	<u>868,744</u>
18102 Honors Program	510000:Salaries	38,140	52,520	52,500
	520000:Employee Benefits	23,271	29,744	31,896
	540000:General Materials and Supplies	8,284	3,637	3,819
	550000:Travel and Conference/Meeting	512	7,446	7,818
	Cost Center Total	<u>70,208</u>	<u>93,347</u>	<u>96,033</u>
18108 Phi Theta Kappa	540000:General Materials and Supplies	2,690	2,652	2,785
	550000:Travel and Conference/Meeting	3,231	4,082	4,286
	Cost Center Total	<u>5,921</u>	<u>6,734</u>	<u>7,071</u>

**Joliet Junior College  
Budget Detail**

**Education Fund  
Expenses**

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
18110 Dean, Arts & Sciences	510000:Salaries	290,976	399,006	410,019
	520000:Employee Benefits	39,829	71,038	89,561
	540000:General Materials and Supplies	1,002	3,533	14,710
	550000:Travel and Conference/Meeting	-	15,956	16,754
	<b>Cost Center Total</b>	<b>331,807</b>	<b>489,533</b>	<b>531,044</b>
18113 Dean, Academic Excellence & Support	510000:Salaries	662,462	757,777	782,560
	520000:Employee Benefits	168,212	227,767	245,791
	540000:General Materials and Supplies	4,806	7,800	8,190
	550000:Travel and Conference/Meeting	6,179	35,004	36,754
	590000:Other Expenditures	28,602	18,360	19,278
	<b>Cost Center Total</b>	<b>870,260</b>	<b>1,046,708</b>	<b>1,092,573</b>
233 18115 Dean, Career & Technical	510000:Salaries	346,217	352,200	363,358
	520000:Employee Benefits	98,579	104,716	131,266
	540000:General Materials and Supplies	6,137	6,489	-
	550000:Travel and Conference/Meeting	198	7,600	-
	590000:Other Expenditures	1,718	8,200	-
	<b>Cost Center Total</b>	<b>452,848</b>	<b>479,205</b>	<b>494,624</b>
18120 Dean, Applied Arts & Workforce Education	510000:Salaries	128,246	171,832	184,031
	520000:Employee Benefits	48,691	60,868	65,727
	530000:Contractual Services	-	2,550	2,678
	540000:General Materials and Supplies	9,741	28,502	29,927
	550000:Travel and Conference/Meeting	746	4,590	4,820
	<b>Cost Center Total</b>	<b>187,424</b>	<b>268,342</b>	<b>287,182</b>
18125 Dean, Nursing, Health & Public Services	510000:Salaries	233,413	302,147	318,628
	520000:Employee Benefits	70,528	92,282	99,612
	530000:Contractual Services	6,000	10,194	12,016
	540000:General Materials and Supplies	1,899	5,180	8,139
	550000:Travel and Conference/Meeting	-	8,510	6,236
	<b>Cost Center Total</b>	<b>311,841</b>	<b>418,313</b>	<b>444,632</b>

**Joliet Junior College  
Budget Detail**

**Education Fund  
Expenses**

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
19006 International Education	540000:General Materials and Supplies	6,304	2,875	5,026
	550000:Travel and Conference/Meeting	3,536	9,825	10,316
	<b>Cost Center Total</b>	<b>9,839</b>	<b>12,700</b>	<b>15,342</b>
19906 Allied Health	510000:Salaries	111	-	-
	520000:Employee Benefits	7	-	-
	<b>Cost Center Total</b>	<b>118</b>	<b>-</b>	<b>-</b>
21102 Library	510000:Salaries	666,541	763,837	789,466
	520000:Employee Benefits	209,287	238,853	249,537
	530000:Contractual Services	5,646	7,073	7,427
	540000:General Materials and Supplies	188,709	193,942	203,639
	550000:Travel and Conference/Meeting	72	6,222	6,533
	<b>Cost Center Total</b>	<b>1,070,254</b>	<b>1,209,927</b>	<b>1,256,602</b>
22103 Media Services	510000:Salaries	439,112	473,207	395,626
	520000:Employee Benefits	122,954	140,312	137,266
	530000:Contractual Services	1,444	1,818	1,909
	540000:General Materials and Supplies	25,314	25,664	26,947
	550000:Travel and Conference/Meeting	406	999	1,049
	<b>Cost Center Total</b>	<b>589,230</b>	<b>642,000</b>	<b>562,797</b>
23101 Tutoring & Learning Center	510000:Salaries	549,878	684,095	717,205
	520000:Employee Benefits	103,742	139,969	128,959
	540000:General Materials and Supplies	3,431	5,630	5,912
	550000:Travel and Conference/Meeting	2,535	408	428
	<b>Cost Center Total</b>	<b>659,586</b>	<b>830,102</b>	<b>852,504</b>

**Joliet Junior College  
Budget Detail**

**Education Fund  
Expenses**

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
23104 Testing Services	510000:Salaries	477,026	512,691	545,803
	520000:Employee Benefits	106,958	118,825	131,950
	540000:General Materials and Supplies	8,813	9,110	9,566
	550000:Travel and Conference/Meeting	802	802	842
	<b>Cost Center Total</b>	<b>593,599</b>	<b>641,428</b>	<b>688,161</b>
23105 iCAMPUS	510000:Salaries	327,730	315,574	306,157
	520000:Employee Benefits	55,067	58,162	81,368
	<b>Cost Center Total</b>	<b>382,796</b>	<b>373,736</b>	<b>387,525</b>
29109 Technology Support	510000:Salaries	468,202	661,204	578,532
	520000:Employee Benefits	137,004	184,142	159,293
	530000:Contractual Services	-	1,554	1,632
	540000:General Materials and Supplies	4,449	10,582	11,111
	550000:Travel and Conference/Meeting	80	3,053	3,206
<b>Cost Center Total</b>	<b>609,735</b>	<b>860,535</b>	<b>753,774</b>	
31300 Registration & Records	510000:Salaries	692,982	760,580	744,797
	520000:Employee Benefits	264,518	283,544	266,880
	530000:Contractual Services	1,100	2,324	2,440
	540000:General Materials and Supplies	25,734	49,465	56,465
	550000:Travel and Conference/Meeting	2,881	6,977	7,326
<b>Cost Center Total</b>	<b>987,215</b>	<b>1,102,890</b>	<b>1,077,907</b>	
31301 Admissions	510000:Salaries	608,967	677,912	673,439
	520000:Employee Benefits	188,868	207,840	221,508
	530000:Contractual Services	-	1,157	1,215
	540000:General Materials and Supplies	18,059	24,567	25,795
	550000:Travel and Conference/Meeting	4,565	12,393	13,013
<b>Cost Center Total</b>	<b>820,459</b>	<b>923,869</b>	<b>934,970</b>	



**Joliet Junior College  
Budget Detail**

**Education Fund  
Expenses**

		<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
		<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
31303 Dean of Enrollment Management	510000:Salaries	221,229	271,104	305,775
	520000:Employee Benefits	33,452	34,499	61,107
	540000:General Materials and Supplies	1,429	1,734	1,821
	550000:Travel and Conference/Meeting	1,835	3,600	3,780
	<b>Cost Center Total</b>	<b>257,945</b>	<b>310,937</b>	<b>372,483</b>
32301 Student Rights & Responsibilities	510000:Salaries	552,807	663,492	755,222
	520000:Employee Benefits	188,412	237,023	261,879
	530000:Contractual Services	8,456	11,348	17,459
	540000:General Materials and Supplies	5,515	9,572	37,517
	550000:Travel and Conference/Meeting	747	10,605	15,885
	590000:Other Expenditures	121,125	18,360	19,278
	<b>Cost Center Total</b>	<b>877,061</b>	<b>950,400</b>	<b>1,107,240</b>
32303 Dean of Student Success	510000:Salaries	166,652	173,692	177,724
	520000:Employee Benefits	32,316	32,438	34,976
	530000:Contractual Services	2,800	7,650	8,033
	540000:General Materials and Supplies	9,752	2,550	2,678
	550000:Travel and Conference/Meeting	-	5,613	5,894
	<b>Cost Center Total</b>	<b>211,520</b>	<b>221,943</b>	<b>229,305</b>
32305 Student Advising Center	510000:Salaries	819,876	878,536	1,102,039
	520000:Employee Benefits	222,340	276,021	378,045
	540000:General Materials and Supplies	8,646	11,218	21,218
	550000:Travel and Conference/Meeting	1,294	6,586	6,915
	<b>Cost Center Total</b>	<b>1,052,156</b>	<b>1,172,361</b>	<b>1,508,217</b>
32307 Project Success	540000:General Materials and Supplies	-	2,000	2,100
	550000:Travel and Conference/Meeting	-	2,500	2,625
	590000:Other Expenditures	-	4,000	4,200
	<b>Cost Center Total</b>	<b>-</b>	<b>8,500</b>	<b>8,925</b>

**Joliet Junior College  
Budget Detail**

**Education Fund  
Expenses**

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
32315 Academic Intervention & Support	510000:Salaries	503,171	567,850	600,813
	520000:Employee Benefits	127,449	160,742	167,252
	530000:Contractual Services	120	-	-
	540000:General Materials and Supplies	9,474	10,408	10,928
	550000:Travel and Conference/Meeting	1,498	14,717	15,453
	<b>Cost Center Total</b>	<b>641,710</b>	<b>753,717</b>	<b>794,447</b>
33303 Holistic Wellness	530000:Contractual Services	2,200	-	-
	<b>Cost Center Total</b>	<b>2,200</b>	<b>-</b>	<b>-</b>
34304 Financial Aid/Veterans	510000:Salaries	808,631	983,114	1,013,466
	520000:Employee Benefits	318,296	397,481	393,448
	530000:Contractual Services	1,000	1,500	6,545
	540000:General Materials and Supplies	4,551	11,858	12,451
	550000:Travel and Conference/Meeting	621	15,962	16,760
	590000:Other Expenditures	103,593	83,000	94,775
	<b>Cost Center Total</b>	<b>1,236,691</b>	<b>1,492,915</b>	<b>1,537,445</b>
34309 Federal Work Study Offset	510000:Salaries	-60,594	-138,000	12,949
35305 Career Services	510000:Salaries	277,762	429,397	445,349
	520000:Employee Benefits	91,629	180,922	114,270
	540000:General Materials and Supplies	6,300	9,393	9,393
	550000:Travel and Conference/Meeting	1,020	995	995
	<b>Cost Center Total</b>	<b>376,712</b>	<b>620,707</b>	<b>570,007</b>
36306 Student Services & Activities	510000:Salaries	231,295	319,874	385,202
	520000:Employee Benefits	82,336	92,590	129,733
	530000:Contractual Services	1,980	3,653	-
	540000:General Materials and Supplies	3,071	5,175	9,270
	550000:Travel and Conference/Meeting	1,101	2,871	3,015
	<b>Cost Center Total</b>	<b>319,782</b>	<b>424,163</b>	<b>527,220</b>

**Joliet Junior College  
Budget Detail**

**Education Fund  
Expenses**

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
36310 International Student Services	510000:Salaries	53,330	106,244	138,358
	520000:Employee Benefits	10,033	13,583	46,294
	530000:Contractual Services	-	-	1,000
	540000:General Materials and Supplies	4,634	5,904	6,199
	550000:Travel and Conference/Meeting	17,174	15,746	16,533
	<b>Cost Center Total</b>	<b>85,171</b>	<b>141,477</b>	<b>208,383</b>
37307 Veterans Affairs	590000:Other Expenditures	-	290,000	250,000
38308 V.P. Student Development	510000:Salaries	305,761	280,492	282,034
	520000:Employee Benefits	54,490	63,375	47,472
	530000:Contractual Services	2,000	47,209	49,569
	540000:General Materials and Supplies	8,675	11,068	11,621
	550000:Travel and Conference/Meeting	7,452	8,670	9,104
	<b>Cost Center Total</b>	<b>378,378</b>	<b>410,814</b>	<b>399,800</b>
38309 Disability Services	510000:Salaries	330,582	523,591	556,354
	520000:Employee Benefits	33,839	68,050	51,022
	530000:Contractual Services	99	4,794	10,555
	540000:General Materials and Supplies	14,152	13,770	13,770
	550000:Travel and Conference/Meeting	2,444	4,590	4,590
	<b>Cost Center Total</b>	<b>381,116</b>	<b>614,795</b>	<b>636,291</b>
39310 Multicultural Student Affairs	510000:Salaries	267,609	298,231	294,631
	520000:Employee Benefits	72,144	86,232	110,720
	530000:Contractual Services	6,269	13,972	14,671
	540000:General Materials and Supplies	6,493	8,011	8,412
	550000:Travel and Conference/Meeting	13,734	5,566	13,565
	<b>Cost Center Total</b>	<b>366,249</b>	<b>412,012</b>	<b>441,999</b>
41104 CED Ancillary Projects	510000:Salaries	-	-	48,688
	520000:Employee Benefits	-	-	13,824
	<b>Cost Center Total</b>	<b>-</b>	<b>-</b>	<b>62,511</b>

**Joliet Junior College  
Budget Detail**

**Education Fund  
Expenses**

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
42602 Community Education 525	590000:Other Expenditures	58,274	80,000	-
81111 Executive Office	510000:Salaries	460,959	515,667	446,278
	520000:Employee Benefits	120,791	116,207	71,346
	530000:Contractual Services	125,792	160,000	200,000
	540000:General Materials and Supplies	74,639	82,865	87,008
	550000:Travel and Conference/Meeting	45,538	53,755	60,000
	590000:Other Expenditures	4,224	10,000	150,000
	<b>Cost Center Total</b>	<b>831,942</b>	<b>938,494</b>	<b>1,014,632</b>
81112 Executive Vice President	510000:Salaries	-	268,772	297,907
	520000:Employee Benefits	-	45,825	50,460
	530000:Contractual Services	-	5,000	10,500
	540000:General Materials and Supplies	-	5,000	7,000
	550000:Travel and Conference/Meeting	-	10,000	40,000
	<b>Cost Center Total</b>	<b>-</b>	<b>334,597</b>	<b>405,867</b>
81113 Diversity, Equity & Inclusion	510000:Salaries	363,341	390,164	436,083
	520000:Employee Benefits	98,073	133,203	112,670
	530000:Contractual Services	81,142	65,000	47,500
	540000:General Materials and Supplies	18,840	17,000	17,850
	550000:Travel and Conference/Meeting	18,990	23,200	5,960
	590000:Other Expenditures	903	20,000	21,000
	<b>Cost Center Total</b>	<b>581,288</b>	<b>648,567</b>	<b>641,063</b>
81115 Compliance	510000:Salaries	-	-	101,460
	520000:Employee Benefits	-	-	33,090
	530000:Contractual Services	-	-	20,750
	550000:Travel and Conference/Meeting	-	-	18,400
	<b>Cost Center Total</b>	<b>-</b>	<b>-</b>	<b>173,700</b>

**Joliet Junior College  
Budget Detail**

**Education Fund  
Expenses**

		<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
		<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
82111 V.P. Finance & Administrative Services	510000:Salaries	177,867	228,277	271,135
	520000:Employee Benefits	39,384	62,007	49,817
	530000:Contractual Services	6,545	13,361	14,029
	540000:General Materials and Supplies	15,867	17,193	18,053
	550000:Travel and Conference/Meeting	554	5,508	5,783
	<b>Cost Center Total</b>	<b>240,217</b>	<b>326,346</b>	<b>358,817</b>
82112 Financial Services	510000:Salaries	1,087,640	1,318,786	1,362,847
	520000:Employee Benefits	261,619	347,092	349,025
	530000:Contractual Services	1,515	3,225	3,386
	540000:General Materials and Supplies	8,955	21,070	22,124
	550000:Travel and Conference/Meeting	755	9,650	10,133
	<b>Cost Center Total</b>	<b>1,360,483</b>	<b>1,699,823</b>	<b>1,747,515</b>
82113 Business & Auxiliary Services	510000:Salaries	310,141	332,542	347,057
	520000:Employee Benefits	84,476	93,085	100,010
	530000:Contractual Services	1,313	1,312	1,378
	540000:General Materials and Supplies	13,403	13,117	13,773
	550000:Travel and Conference/Meeting	991	1,974	2,073
	580000:Capital Outlay	83,266	100,000	100,000
	<b>Cost Center Total</b>	<b>493,590</b>	<b>542,030</b>	<b>564,291</b>
83113 Marketing And Publications	510000:Salaries	423,140	434,650	540,777
	520000:Employee Benefits	114,469	129,258	111,693
	530000:Contractual Services	3,508	5,000	5,250
	540000:General Materials and Supplies	838,901	852,212	894,823
	550000:Travel and Conference/Meeting	4,172	7,301	7,666
	<b>Cost Center Total</b>	<b>1,384,189</b>	<b>1,428,421</b>	<b>1,560,209</b>

**Joliet Junior College  
Budget Detail**

**Education Fund  
Expenses**

		<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
		<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
83116 External Relations	510000:Salaries	261,142	273,467	312,240
	520000:Employee Benefits	63,987	62,696	76,114
	530000:Contractual Services	6,600	10,424	10,945
	540000:General Materials and Supplies	6,446	5,533	6,310
	550000:Travel and Conference/Meeting	7,745	12,249	17,361
	<b>Cost Center Total</b>	<b>345,920</b>	<b>364,369</b>	<b>422,970</b>
84114 Human Resources	510000:Salaries	856,602	978,964	1,048,510
	520000:Employee Benefits	289,820	373,138	374,808
	530000:Contractual Services	40,118	72,205	75,815
	540000:General Materials and Supplies	56,844	82,331	75,000
	550000:Travel and Conference/Meeting	17,111	27,790	36,216
	590000:Other Expenditures	44,413	46,750	53,500
	<b>Cost Center Total</b>	<b>1,304,909</b>	<b>1,581,178</b>	<b>1,663,848</b>
86116 Alumni Affairs	510000:Salaries	105,708	108,235	112,847
	520000:Employee Benefits	2,239	2,410	2,818
	530000:Contractual Services	1,362	1,530	1,607
	540000:General Materials and Supplies	39,850	41,371	43,440
	550000:Travel and Conference/Meeting	5,901	7,298	7,663
	<b>Cost Center Total</b>	<b>155,061</b>	<b>160,844</b>	<b>168,375</b>
86118 Grant Office	510000:Salaries	185,790	199,195	210,965
	520000:Employee Benefits	57,737	61,535	66,072
	540000:General Materials and Supplies	3,986	6,727	7,067
	550000:Travel and Conference/Meeting	490	2,453	2,576
	<b>Cost Center Total</b>	<b>248,003</b>	<b>269,910</b>	<b>286,680</b>

**Joliet Junior College  
Budget Detail**

**Education Fund  
Expenses**

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
88118 Print Services	510000:Salaries	93,094	106,041	112,994
	520000:Employee Benefits	21,945	23,736	25,568
	530000:Contractual Services	-	5,228	5,489
	540000:General Materials and Supplies	56,144	75,000	78,750
	540100:Print Services Back Charge	-128,146	-250,000	-200,000
	550000:Travel and Conference/Meeting	-	732	769
	560000:Fixed Charges	212,410	248,395	248,395
	<b>Cost Center Total</b>	<b>255,447</b>	<b>209,132</b>	<b>271,965</b>
91111 Board of Trustees	510000:Salaries	-	500	500
	520000:Employee Benefits	-	-	12
	530000:Contractual Services	108,137	210,000	220,500
	540000:General Materials and Supplies	44,612	82,257	86,370
	550000:Travel and Conference/Meeting	36,520	46,491	60,000
	<b>Cost Center Total</b>	<b>189,269</b>	<b>339,248</b>	<b>367,382</b>
92112 Institutional Exp	510000:Salaries	389,937	555,000	665,000
	520000:Employee Benefits	104,216	100,000	142,968
	530000:Contractual Services	10,354	20,000	25,000
	560000:Fixed Charges	-	23,934	18,639
	570000:Utilities	-	3,000	-
	590000:Other Expenditures	2,763,999	3,394,500	3,940,000
	<b>Cost Center Total</b>	<b>3,268,506</b>	<b>4,096,434</b>	<b>4,791,607</b>
92113 Professional Development	530000:Contractual Services	26,467	33,500	35,175
	540000:General Materials and Supplies	-	2,153	2,261
	550000:Travel and Conference/Meeting	-	25,565	26,843
	<b>Cost Center Total</b>	<b>26,467</b>	<b>61,218</b>	<b>64,279</b>

**Joliet Junior College  
Budget Detail**

**Education Fund  
Expenses**

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
93112 Mail Center	510000:Salaries	93,648	106,750	88,343
	520000:Employee Benefits	12,389	13,573	14,412
	530000:Contractual Services	3,880	7,392	7,762
	540000:General Materials and Supplies	62,779	178,851	160,000
	550000:Travel and Conference/Meeting	761	1,845	1,937
	560000:Fixed Charges	12,673	12,738	13,375
	<b>Cost Center Total</b>	<b>186,129</b>	<b>321,149</b>	<b>285,829</b>
94114 Institutional Research & Effectiveness	510000:Salaries	365,829	382,175	393,027
	520000:Employee Benefits	88,637	94,225	101,453
	530000:Contractual Services	35,474	43,000	45,150
	540000:General Materials and Supplies	249	621	652
	550000:Travel and Conference/Meeting	1,130	8,144	8,551
	<b>Cost Center Total</b>	<b>491,319</b>	<b>528,165</b>	<b>548,833</b>
95115 Information Technology	510000:Salaries	2,399,849	2,529,849	2,675,104
	520000:Employee Benefits	685,191	779,649	809,297
	530000:Contractual Services	645,654	673,725	654,140
	540000:General Materials and Supplies	1,212,830	1,219,760	1,600,000
	550000:Travel and Conference/Meeting	26,092	120,665	120,665
	<b>Cost Center Total</b>	<b>4,969,616</b>	<b>5,323,648</b>	<b>5,859,205</b>
97117 Non-Operating	590000:Other Expenditures	171,147	400,000	400,000
99199 Contingency	600000:Provision for Contingency	-	500,000	500,000
	<b>Total Expenditures</b>	<b>\$ 72,950,620</b>	<b>\$ 83,923,020</b>	<b>\$ 88,285,320</b>
	710000 Transfer To Other Funds	10,573,062	948,780	1,187,680
	<b>Total Education Fund</b>	<b>\$ 83,523,682</b>	<b>\$ 84,871,800</b>	<b>\$ 89,473,000</b>



**Joliet Junior College  
Budget Detail**

**Operations And Maintenance Fund  
Revenues**

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
411000:Property Taxes	00000 General	19,964,073	20,265,000	21,460,000
450000:Sales and Service Fees	00000 General	94	-	-
460000:Facilities Revenue	00000 General	100,665	85,000	85,000
490000:Other Revenue	00000 General	213,831	-	-
Total Operation & Maintenance Fund		<u>\$20,278,663</u>	<u>\$20,350,000</u>	<u>\$21,545,000</u>

**Joliet Junior College  
Budget Detail**

**Operations And Maintenance Fund  
Expenses**

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>	
71201 Maintenance	510000:Salaries	1,400,633	1,524,553	1,591,000	
	520000:Employee Benefits	451,464	505,489	547,486	
	530000:Contractual Services	431,346	522,604	548,734	
	540000:General Materials and Supplies	472,056	423,332	444,499	
	550000:Travel and Conference/Meeting	2,121	6,168	6,476	
	560000:Fixed Charges	-	1,047	1,099	
	<b>Cost Center Total</b>	<b>2,757,619</b>	<b>2,983,193</b>	<b>3,139,294</b>	
	72202 Custodial	510000:Salaries	2,519,821	2,845,005	2,933,654
520000:Employee Benefits		907,375	1,059,396	1,125,994	
530000:Contractual Services		42,245	97,541	102,418	
540000:General Materials and Supplies		152,032	275,705	289,490	
550000:Travel and Conference/Meeting		5,007	21,500	22,575	
<b>Cost Center Total</b>		<b>3,626,479</b>	<b>4,299,147</b>	<b>4,474,132</b>	
73203 Roads & Grounds		510000:Salaries	886,156	1,138,507	1,151,740
		520000:Employee Benefits	217,372	234,430	311,033
	530000:Contractual Services	109,754	103,371	108,540	
	540000:General Materials and Supplies	134,122	142,625	149,756	
	550000:Travel and Conference/Meeting	3,525	5,350	5,618	
	560000:Fixed Charges	1,070	2,898	3,043	
	580000:Capital Outlay	105,084	168,700	174,500	
	<b>Cost Center Total</b>	<b>1,457,083</b>	<b>1,795,881</b>	<b>1,904,230</b>	
74204 Campus Police	510000:Salaries	2,355,916	2,371,486	2,602,795	
	520000:Employee Benefits	597,387	637,764	713,294	
	530000:Contractual Services	28,744	44,716	46,952	
	540000:General Materials and Supplies	62,631	57,186	60,045	
	550000:Travel and Conference/Meeting	10,705	17,639	18,521	
	570000:Utilities	3,289	2,600	2,860	
	580000:Capital Outlay	40,000	75,000	126,500	
	<b>Cost Center Total</b>	<b>3,098,671</b>	<b>3,206,391</b>	<b>3,570,968</b>	

**Joliet Junior College  
Budget Detail**

**Operations And Maintenance Fund  
Expenses**

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
75205 Transportation	540000:General Materials and Supplies	65,085	100,000	135,000
	550000:Travel and Conference/Meeting	-2,358	-	-
	<b>Cost Center Total</b>	<b>62,727</b>	<b>100,000</b>	<b>135,000</b>
76206 Plant Utilities	570000:Utilities	1,927,496	2,621,953	2,884,148
78208 Administration	510000:Salaries	616,528	593,415	604,436
	520000:Employee Benefits	189,038	184,563	197,942
	530000:Contractual Services	4,613	4,506	4,731
	540000:General Materials and Supplies	9,874	10,923	11,469
	550000:Travel and Conference/Meeting	7,970	14,836	15,578
	<b>Cost Center Total</b>	<b>828,022</b>	<b>808,243</b>	<b>834,156</b>
246 79109 Environmental Health & Safety	510000:Salaries	80,361	146,350	142,082
	520000:Employee Benefits	12,388	42,958	46,711
	530000:Contractual Services	23,750	31,590	50,970
	540000:General Materials and Supplies	29,437	15,653	30,135
	550000:Travel and Conference/Meeting	-	2,052	3,000
	<b>Cost Center Total</b>	<b>145,936</b>	<b>238,603</b>	<b>272,898</b>
92209 O&M Institutional Exp	540000:General Materials and Supplies	-	1,000	1,000
	550000:Travel and Conference/Meeting	-	4,973	5,000
	560000:Fixed Charges	6,707	16,896	25,646
	580000:Capital Outlay	79,045	-	-
	590000:Other Expenditures	-	9,000	9,450
	<b>Cost Center Total</b>	<b>85,752</b>	<b>31,869</b>	<b>41,096</b>
93113 Receiving	510000:Salaries	160,588	207,107	220,050
	520000:Employee Benefits	22,760	26,946	34,787
	530000:Contractual Services	87	2,646	2,778
	540000:General Materials and Supplies	1,977	5,042	5,294
	550000:Travel and Conference/Meeting	543	-	-
	<b>Cost Center Total</b>	<b>185,955</b>	<b>241,741</b>	<b>262,908</b>

**Joliet Junior College  
Budget Detail**

**Operations And Maintenance Fund  
Expenses**

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
93114 Telecommunications	570000:Utilities	203,432	447,979	351,171
99199 Contingency	600000:Provision for Contingency	-	200,000	200,000
	Total Expenditures	<u>\$14,379,173</u>	<u>\$16,975,000</u>	<u>\$18,070,000</u>
	710000 Transfer To Other Funds	4,975,000	3,375,000	3,475,000
	Total Operat & Maint Fund	<u>\$19,354,173</u>	<u>\$20,350,000</u>	<u>\$21,545,000</u>

**Joliet Junior College  
Budget Detail**

**Restricted Purposes Fund  
Revenues**

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
420000:State Governmental Sources	Total State Governmental Sources	41,188,407	26,392,394	32,242,358
430000:Federal Governmental Sources	Total Federal Governmental Sources	36,522,354	30,168,852	30,900,041
490000:Other Revenue	Total Other Revenue	357,610	183,351	199,612
	Total Revenues	<u>\$78,068,371</u>	<u>\$56,744,597</u>	<u>\$63,342,011</u>
720000 Transfer From Other Funds	00000 General	<u>478,062</u>	<u>500,900</u>	<u>534,440</u>
	Total Restricted Purposes Fund	<u>\$78,546,433</u>	<u>\$57,245,497</u>	<u>\$63,876,451</u>

**Joliet Junior College  
Budget Detail**

**Restricted Purposes Fund  
Expenses**

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
10001 Agriculture	530000:Contractual Services		-	-
	590000:Other Expenditures	25,000	-	-
	Cost Center Total	25,000	-	-
10005 English/Foreign Language	510000:Salaries	4,300	-	-
	520000:Employee Benefits	83	-	-
	590000:Other Expenditures	438	-	-
	Cost Center Total	4,822	-	-
10006 Study Abroad	530000:Contractual Services	165	-	-
10009 Natural Science/P.E.	510000:Salaries	6,624	-	-
	520000:Employee Benefits	945	-	-
	530000:Contractual Services	11,000	-	-
	540000:General Materials and Supplies	3,029	-	-
	550000:Travel and Conference/Meeting	5,046	-	-
	590000:Other Expenditures	74,147	-	-
	Cost Center Total	100,791	-	-
10014 Social Science	510000:Salaries	132,163	-	-
	520000:Employee Benefits	39,721	-	-
	530000:Contractual Services	9,300	-	-
	540000:General Materials and Supplies	13,886	-	-
	550000:Travel and Conference/Meeting	384	-	-
	590000:Other Expenditures	109,585	-	-
	Cost Center Total	305,040	-	-
10015 Technical Education	540000:General Materials and Supplies	12,859	-	-
10018 Veterinary Technology Program	580000:Capital Outlay	4,599	-	-

**Joliet Junior College  
Budget Detail**

**Restricted Purposes Fund  
Expenses**

		<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
		<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
14514 Workforce Adult Education	510000:Salaries	1,374,532	1,416,584	1,623,075
	520000:Employee Benefits	230,591	292,102	305,388
	540000:General Materials and Supplies	137,165	95,651	230,087
	550000:Travel and Conference/Meeting	434	13,878	42,416
	560000:Fixed Charges	3,553	8,000	9,000
	590000:Other Expenditures	31,955	66,000	60,000
	<b>Cost Center Total</b>	<b>1,778,230</b>	<b>1,892,215</b>	<b>2,269,966</b>
18115 Dean, Career & Technical	510000:Salaries	279,965	433,135	452,130
	520000:Employee Benefits	103,308	173,013	185,011
	530000:Contractual Services	1,015	2,100	2,200
	540000:General Materials and Supplies	112,193	106,155	185,209
	550000:Travel and Conference/Meeting	4,309	69,450	15,200
	560000:Fixed Charges	3,486	-	39,197
	580000:Capital Outlay	78,279	-	-
	590000:Other Expenditures	26,790	41,256	5,000
	<b>Cost Center Total</b>	<b>609,345</b>	<b>825,109</b>	<b>883,947</b>
18120 Dean, Applied Arts & Workforce Education	540000:General Materials and Supplies	13,869	-	-
18125 Dean, Nursing, Health & Public Services	510000:Salaries	-	-	391,561
	520000:Employee Benefits	-	-	90,073
	540000:General Materials and Supplies	-	-	11,537
	550000:Travel and Conference/Meeting	-	-	25,600
	590000:Other Expenditures	-	-	339,907
	<b>Cost Center Total</b>	<b>-</b>	<b>-</b>	<b>858,678</b>

**Joliet Junior College  
Budget Detail**

**Restricted Purposes Fund  
Expenses**

		<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
		<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
29600 Early Childhood Access Consortium for Equity	510000:Salaries	13,018	-	169,350
	520000:Employee Benefits	1,943	-	114,253
	530000:Contractual Services	-	-	11,000
	540000:General Materials and Supplies	-	-	19,370
	550000:Travel and Conference/Meeting	-	-	7,740
	590000:Other Expenditures	1,496	-	168,625
	<b>Cost Center Total</b>	<b>16,457</b>	<b>-</b>	<b>490,338</b>
29990 CARES Act Institutional	510000:Salaries	457,272	-	-
	520000:Employee Benefits	113,055	-	-
	530000:Contractual Services	341,166	-	-
	540000:General Materials and Supplies	189,981	-	-
	550000:Travel and Conference/Meeting	1,646	-	-
	580000:Capital Outlay	2,649,417	-	-
	590000:Other Expenditures	7,094,770	-	-
<b>Cost Center Total</b>	<b>10,847,307</b>	<b>-</b>	<b>-</b>	
32303 Dean of Student Success	530000:Contractual Services	159	-	-
	590000:Other Expenditures	-159	-	-
	<b>Cost Center Total</b>	<b>-</b>	<b>-</b>	<b>-</b>
32315 Academic Intervention & Support	510000:Salaries	62,223	-	-
	520000:Employee Benefits	64,376	-	-
	530000:Contractual Services	170,205	-	-
	540000:General Materials and Supplies	391,783	-	-
	590000:Other Expenditures	41,873	-	-
	<b>Cost Center Total</b>	<b>730,460</b>	<b>-</b>	<b>-</b>



**Joliet Junior College  
Budget Detail**

**Restricted Purposes Fund  
Expenses**

		<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
		<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
32320 Project Achieve Student Support Services	510000:Salaries	290,445	258,297	251,784
	520000:Employee Benefits	141,306	141,869	133,608
	530000:Contractual Services	25,580	2,000	2,000
	540000:General Materials and Supplies	9,797	3,928	18,702
	550000:Travel and Conference/Meeting	25,680	5,660	5,660
	590000:Other Expenditures	50,890	38,648	38,648
	<b>Cost Center Total</b>	<b>543,697</b>	<b>450,402</b>	<b>450,402</b>
32340 Project Achieve Talent Search	510000:Salaries	77,526	148,848	142,121
	520000:Employee Benefits	21,938	53,077	47,064
	530000:Contractual Services	3,146	5,000	12,000
	540000:General Materials and Supplies	4,754	6,936	5,977
	550000:Travel and Conference/Meeting	12,682	4,966	53,000
	590000:Other Expenditures	9,026	58,548	17,213
	<b>Cost Center Total</b>	<b>129,072</b>	<b>277,375</b>	<b>277,375</b>
34100 Scholarships	590000:Other Expenditures	1,068	-	-
34304 Financial Aid/Veterans	510000:Salaries	64,738	183,550	170,500
	530000:Contractual Services	31,739	98,000	48,000
	590000:Other Expenditures	20,581,596	25,354,579	25,256,500
	<b>Cost Center Total</b>	<b>20,678,072</b>	<b>25,636,129</b>	<b>25,475,000</b>
34314 Monetary Award Program (MAP)	590000:Other Expenditures	2,610,510	-	-
34330 Student Emergency	540000:General Materials and Supplies	7,397	-	-
35305 Career Services	530000:Contractual Services	36,774	-	-

**Joliet Junior College  
Budget Detail**

**Restricted Purposes Fund  
Expenses**

		<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
		<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
41000 Will County Workforce Development	510000:Salaries	477,651	217,240	614,342
	520000:Employee Benefits	182,272	55,777	276,628
	530000:Contractual Services	3,863	-	35,000
	540000:General Materials and Supplies	97,916	141,199	319,198
	550000:Travel and Conference/Meeting	1,569	8,000	5,000
	590000:Other Expenditures	349,899	-	617,000
	<b>Cost Center Total</b>	<b>1,113,170</b>	<b>422,216</b>	<b>1,867,168</b>
41001 Grundy County Workforce Development	510000:Salaries	156,464	653,663	166,474
	520000:Employee Benefits	67,087	323,604	68,507
	530000:Contractual Services	720	15,000	2,240
	540000:General Materials and Supplies	29,172	210,059	24,931
	550000:Travel and Conference/Meeting	2,333	17,500	11,000
	590000:Other Expenditures	207,186	741,241	197,308
	<b>Cost Center Total</b>	<b>462,962</b>	<b>1,961,067</b>	<b>470,460</b>
41002 Workforce Education	510000:Salaries	5,472	57,755	58,085
	520000:Employee Benefits	7,000	6,472	4,997
	530000:Contractual Services	450	-	-
	540000:General Materials and Supplies	16,519	14,370	16,917
	550000:Travel and Conference/Meeting	6,763	8,195	3,850
	590000:Other Expenditures	8,746	9,911	15,216
	<b>Cost Center Total</b>	<b>44,949</b>	<b>96,703</b>	<b>99,065</b>
41104 CED Ancillary Projects	510000:Salaries	90,620	-	-
	520000:Employee Benefits	32,159	-	-
	530000:Contractual Services	59,662	-	-
	540000:General Materials and Supplies	16,975	-	-
	550000:Travel and Conference/Meeting	266	-	-
	580000:Capital Outlay	30,000	-	-
	590000:Other Expenditures	357,354	-	-
	<b>Cost Center Total</b>	<b>587,036</b>	<b>-</b>	<b>-</b>

**Joliet Junior College  
Budget Detail**

**Restricted Purposes Fund  
Expenses**

		<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
		<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
43000 IGEN IL EPA Grant	510000:Salaries	89,400	-	-
	520000:Employee Benefits	1,296	-	-
	530000:Contractual Services	1,965,571	-	-
	540000:General Materials and Supplies	4,335	-	-
	550000:Travel and Conference/Meeting	9,398	-	-
	590000:Other Expenditures	100,000	-	-
	Cost Center Total	<u>2,170,000</u>	-	-
43205 Foundation Sczepaniak	510000:Salaries	-	-	-
	520000:Employee Benefits	-	-	-
	Cost Center Total	<u>-</u>	-	-
69069 Early Childhood Center	510000:Salaries	40,099	-	-
	520000:Employee Benefits	13,760	-	-
	530000:Contractual Services	32,300	-	-
	540000:General Materials and Supplies	1,448	-	-
	550000:Travel and Conference/Meeting	3,672	-	-
	Cost Center Total	<u>91,279</u>	-	-
82112 Financial Services	530000:Contractual Services	5,903	-	20,000
92400 Major Maint./Mod.	510000:Salaries	8,751	-	-
	520000:Employee Benefits	1,249	-	-
	530000:Contractual Services	130,000	-	-
	Cost Center Total	<u>140,000</u>	-	-
96963 Institutional Advancement	510000:Salaries	424,195	434,025	461,500
	520000:Employee Benefits	153,842	152,606	164,351
	530000:Contractual Services	22,218	61,314	50,003
	540000:General Materials and Supplies	30,887	28,258	29,671
	550000:Travel and Conference/Meeting	5,630	6,518	6,844
	570000:Utilities	835	1,560	1,683
	Cost Center Total	<u>637,607</u>	<u>684,281</u>	<u>714,052</u>

**Joliet Junior College  
Budget Detail**

**Restricted Purposes Fund  
Expenses**

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
99800 Retirement Commitments/SURS	590000:Other Expenditures	34,830,824	25,000,000	30,000,000
	Total Expenditures	<u>\$78,539,263</u>	<u>57,245,497</u>	<u>63,876,451</u>
	720000 Transfer From Other Funds	<u>-</u>	<u>-</u>	<u>-</u>
	Total Restricted Purpose Fund	<u>\$78,539,263</u>	<u>\$57,245,497</u>	<u>\$63,876,451</u>

**Joliet Junior College  
Budget Detail**

**Audit Fund  
Revenues**

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
411000:Property Taxes	00000 General	73,047	79,500	82,000
	Total Audit Fund	<u>\$73,047</u>	<u>\$79,500</u>	<u>\$82,000</u>

**Joliet Junior College  
Budget Detail**

**Audit Fund  
Expenses**

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
92610 Audit Services	530000:Contractual Services	86,945	79,500	82,000
99199 Contingency	600000:Provision for Contingency	-	130,000	115,000
	Total Audit Fund	<u>\$86,945</u>	<u>\$209,500</u>	<u>\$197,000</u>

**Joliet Junior College  
Budget Detail**

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

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
411000:Property Taxes	00000 General	<u>705,476</u>	<u>690,000</u>	<u>815,000</u>
	Total L.P. & S. Fund	<u><u>\$705,476</u></u>	<u><u>\$690,000</u></u>	<u><u>\$815,000</u></u>

**Joliet Junior College  
Budget Detail**

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

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
82112 Financial Services	510000:Salaries	-512	-	-
	Cost Center Total	-512	-	-
92612 Tort Liability	530000:Contractual Services	4,790	25,000	25,000
	560000:Fixed Charges	579,137	665,000	740,000
	Cost Center Total	583,927	690,000	765,000
92613 Unemployment Liability	520000:Employee Benefits	-	50,000	-
99199 Contingency	600000:Provision for Contingency	-	850,000	950,000
	Total Liability, Protection & Settlement	<u>\$583,415</u>	<u>\$1,590,000</u>	<u>\$1,715,000</u>



**Joliet Junior College  
Budget Detail**

**General Obligation Bond Fund  
Revenues**

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
411000:Property Taxes	79009 Referendum Bond Projects	7,478,704	7,618,250	7,688,250
79013:2013 Bond Projects	415000 Bond Proceeds	-	-	-
	Total Revenues	<u>\$7,478,704</u>	<u>\$7,618,250</u>	<u>\$7,688,250</u>
710000 Transfer From Other Funds	00000 General	<u>6,827,136</u>	<u>4,890,495</u>	<u>4,969,543</u>
	Total Bond & Interest Fund	<u>\$14,305,840</u>	<u>\$12,508,745</u>	<u>\$12,657,793</u>

**Joliet Junior College  
Budget Detail**

**General Obligation Bond Fund  
Expenses**

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
79008 2008 Bond Projects	560000:Fixed Charges	6,866,370	4,888,498	4,967,543
	590000:Other Expenditures	2,375	2,000	2,000
	<b>Cost Center Total</b>	<b>6,868,745</b>	<b>4,890,498</b>	<b>4,969,543</b>
79009 Referendum Bond Projects	560000:Fixed Charges	7,399,875	7,350,625	7,470,750
	590000:Other Expenditures	475	1,000	1,000
	<b>Cost Center Total</b>	<b>7,400,350</b>	<b>7,351,625</b>	<b>7,471,750</b>
	<b>Total Bond &amp; Interest Fund</b>	<b>\$14,269,095</b>	<b>\$12,242,123</b>	<b>\$12,441,293</b>

**Joliet Junior College  
Budget Detail**

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

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
411000:Property Taxes	00000 General	1,038,973	1,040,000	1,040,000
420000:State Governmental Sources	00000 General	478,158	4,312,500	4,312,500
430000:Federal Governmental Sources	00000 General	860,136	200,000	-
442000:Student Fees	00000 General	4,030,184	4,042,500	4,053,000
470000:Investment Income	00000 General	3,093	-	-
490000:Other Revenue	00000 General	333,925	200,000	400,000
	Total Revenues	<u>\$6,744,469</u>	<u>\$9,795,000</u>	<u>\$9,805,500</u>
720000 Transfer From Other Funds	00000 General	<u>14,975,000</u>	<u>3,375,000</u>	<u>3,475,000</u>
	Total Operation & Maintenance (Rest.) Fund	<u>\$21,719,469</u>	<u>\$13,170,000</u>	<u>\$13,280,500</u>

**Joliet Junior College  
Budget Detail**

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

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
71301 Exterior Wall Systems	580000:Capital Outlay	265,082	680,000	535,000
71302 Conveying Systems	580000:Capital Outlay	21,998	8,000	8,000
71303 Heating Systems	580000:Capital Outlay	-	20,000	545,000
71304 Electrical Systems	580000:Capital Outlay	21,464	170,000	345,000
71305 Cooling Systems	580000:Capital Outlay	7,798	145,000	130,000
71306 Roofing Systems	580000:Capital Outlay	-	15,000	10,000
71307 Interior Systems	580000:Capital Outlay	80,929	1,208,000	525,000
71308 Electrical Lighting	580000:Capital Outlay	23,667	95,000	50,000
71310 Plumbing Systems	580000:Capital Outlay	-	10,000	310,000
71311 Specialty Systems	530000:Contractual Services	22,211	125,000	300,000
	580000:Capital Outlay	56,918	-	-
	Cost Center Total	79,129	125,000	300,000
71312 Site Work	580000:Capital Outlay	311,482	495,000	390,000
74204 Campus Police	510000:Salaries	1,772	-	-
	520000:Employee Benefits	38	-	-
	Cost Center Total	1,810	-	-
92312 Life Safety Projects	580000:Capital Outlay	393,146	1,790,000	2,490,000
92321 FYx1 Life Safety Project	580000:Capital Outlay	192,665	-	-

**Joliet Junior College  
Budget Detail**

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

		<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
		<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
92400 Major Maint./Mod.	530000:Contractual Services	-	150,000	150,000
	540000:General Materials and Supplies	-	56,005	22,957
	580000:Capital Outlay	8,362,452	27,812,500	37,000,000
	Cost Center Total	<u>8,362,452</u>	<u>28,018,505</u>	<u>37,172,957</u>
	Total Expenditures	<u>\$9,761,621</u>	<u>\$32,779,505</u>	<u>\$42,810,957</u>
	710000 Transfer To Other Funds	9,027,136	7,390,495	10,969,543
	Total Operat & Maint Restrict Fund	<u>\$18,788,757</u>	<u>\$40,170,000</u>	<u>\$53,780,500</u>

**Joliet Junior College  
Budget Detail**

**Auxiliary Fund  
Revenues**

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
430000:Federal Governmental Sources	23105 iCAMPUS	121,808	-	-
	61021 Food Service	253,648	-	-
	65400 Student Clubs	162,767	-	-
	95116 Technology Action Plan	411,594	200,000	
	<b>Total Federal Governmental Sources</b>	<b>949,817</b>	<b>200,000</b>	<b>-</b>
442000:Student Fees	10009 Natural Science/P.E.	116,768	128,418	147,207
	10501 Agriculture Course Fees	33,409	40,000	40,000
	10502 Fine Arts Course Fees	65,148	78,000	78,000
	10503 Business Course Fees	33,364	40,000	40,000
	10505 English/Foreign Language Course Fee	13,364	16,000	16,000
	10508 Math Course Fees	26,727	32,000	32,000
	10509 Natural Science Course Fees	167,046	200,000	200,000
	10514 Social Science Course Fees	20,881	25,000	25,000
	10515 Technical Course Fees	158,694	190,000	190,000
	10516 Culinary Arts Course Fees	200,546	240,000	290,000
	10517 Nursing Course Fees	146,166	175,000	255,000
	10518 Vet Tech Course Fees	22,551	36,850	47,000
	10519 Academic Course Fees	25,082	30,000	30,000
	10525 Health & Public Services Course Fees	86,864	115,000	108,000
	17911 Corporate Services	576,155	493,000	466,000
	17912 Career Training	83,267	306,890	379,800
	17913 Lifelong Learning	115,043	290,000	363,432
	17914 Commercial Driver License Training	331,574	363,545	354,545
	17915 On-Line Short-Term Training	33,146	56,770	21,902
	17933 Professional Services Health	42,672	80,000	15,600
	17943 Workforce Services/WDC	42,718	39,640	40,000
	17952 Grundy Education Center	1,268	2,826	1,564
	19906 Allied Health	-	-	50,000
	21102 Library	29,233	35,000	35,000
	23104 Testing Services	31,294	80,300	81,315
	23105 iCAMPUS	547,864	700,000	952,122

**Joliet Junior College  
Budget Detail**

**Auxiliary Fund  
Revenues**

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
	41104 CED Ancillary Projects	-	268,000	193,054
	63009 Fine Arts/Art Clay	1,225	2,500	2,625
	63023 Art	327	2,290	2,405
	65400 Student Clubs	767,374	770,000	770,000
	93204 Campus Services - Parking Fine	-	3,000	-
	95116 Technology Action Plan	1,918,099	1,925,000	1,930,000
	<b>Total Student Fees</b>	<b>5,637,869</b>	<b>6,765,029</b>	<b>7,157,571</b>
450000:Sales and Service Fees	10009 Natural Science/P.E.	-	9,017	500
	10016 Culinary Arts	144,295	162,023	170,050
	18108 Phi Theta Kappa	5,810	7,500	7,500
	61021 Food Service	470,564	1,030,192	944,251
	62022 Bookstore	3,391,918	4,482,557	3,850,755
	63017 Blazer	4,825	8,000	8,000
	69069 Early Childhood Center	609	-	-
	69070 Auto Shop Technology	196,685	377,000	377,000
	69090 Greenhouse	90,389	117,000	123,000
	69095 Hills Student Vet Feeding Program	-	2,000	2,000
	<b>Total Sales and Service Fees</b>	<b>4,305,095</b>	<b>6,195,289</b>	<b>5,483,056</b>
460000:Facilities Revenue	10009 Natural Science/P.E.	-	2,100	-
	22103 Media Services	193	-	-
	64600 Athletic Event Center Rental	70,910	154,565	178,443
	65400 Student Clubs	25	-	-
	67205 Campus Facility Rental	239,808	132,845	116,952
	<b>Total Facilities Revenue</b>	<b>310,936</b>	<b>289,510</b>	<b>295,395</b>
480000:Nongovernmental Gifts, Scholarships, Grants, and Bequests	41104 CED Ancillary Projects	5,057	-	-
	<b>Total Nongovernmental Gifts, Scholarships, Grants and Bequests</b>	<b>5,057</b>	<b>-</b>	<b>-</b>

**Joliet Junior College  
Budget Detail**

**Auxiliary Fund  
Revenues**

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
490000:Other Revenue	18105 Graduation	275	-	-
	23104 Testing Services	1,180	1,000	1,000
	31301 Admissions	3,000	6,500	6,500
	32315 Academic Intervention & Support		-	1,500
	35306 Career Services/Job Fair	6,070	13,600	13,600
	49783 Concert Artist	-	-	12,000
	61021 Food Service	6,003	12,000	2,000
	63004 Guest Artists	-	2,000	-
	65400 Student Club	-	-	65,000
	69101 JJC Farmland Lab	60,699	60,220	3,000
	69120 Student ID's	1,280	3,000	100
	69122 Fax Service - Library	-	100	20,000
	93204 Campus Services - Parking Fine	12,597	20,000	-
	95116 Technology Action Plan	40,457	-	-
	Total Other Revenue	<u>131,561</u>	<u>118,420</u>	<u>124,700</u>
	Total Revenues	<u>11,340,335</u>	<u>13,568,248</u>	<u>13,060,722</u>
720000 Transfer From Other Funds	00000 General	<u>2,513,745</u>	<u>3,154,880</u>	<u>6,853,240</u>
	Total Auxiliary Fund	<u>13,854,080</u>	<u>16,723,128</u>	<u>19,913,962</u>



**Joliet Junior College  
Budget Detail**

**Auxiliary Fund  
Expenses**

		<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
		<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
10009 Natural Science/P.E.	510000:Salaries	83,046	106,686	110,886
	520000:Employee Benefits	27,838	30,849	32,821
	530000:Contractual Services	-	1,000	1,000
	540000:General Materials and Supplies	2,174	1,000	3,000
	580000:Capital Outlay	79,160	-	-
	<b>Cost Center Total</b>	<b>192,218</b>	<b>139,535</b>	<b>147,707</b>
10016 Culinary Arts	510000:Salaries	44,965	44,714	46,039
	520000:Employee Benefits	11,617	12,308	13,760
	540000:General Materials and Supplies	51,738	101,501	106,576
	590000:Other Expenditures	3,371	3,500	3,675
	<b>Cost Center Total</b>	<b>111,690</b>	<b>162,023</b>	<b>170,050</b>
208 10501 Agriculture Course Fees	540000:General Materials and Supplies	21,071	23,000	23,000
	550000:Travel and Conference/Meeting	15,212	17,000	17,000
	590000:Other Expenditures	-19	-	-
	<b>Cost Center Total</b>	<b>36,264</b>	<b>40,000</b>	<b>40,000</b>
10502 Fine Arts Course Fees	530000:Contractual Services	5,711	4,000	4,000
	540000:General Materials and Supplies	49,856	68,600	68,600
	550000:Travel and Conference/Meeting	152	2,400	2,400
	590000:Other Expenditures	2,903	3,000	3,000
	<b>Cost Center Total</b>	<b>58,623</b>	<b>78,000</b>	<b>78,000</b>
10503 Business Course Fees	540000:General Materials and Supplies	35,493	40,000	40,000
	550000:Travel and Conference/Meeting	439	-	-
	<b>Cost Center Total</b>	<b>35,932</b>	<b>40,000</b>	<b>40,000</b>
10505 English/Foreign Language Course Fees	540000:General Materials and Supplies	656	16,000	16,000
10508 Math Course Fees	540000:General Materials and Supplies	34,243	32,000	32,000

**Joliet Junior College  
Budget Detail**

**Auxiliary Fund  
Expenses**

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
10509 Natural Science Course Fees	530000:Contractual Services	3,200	4,000	4,000
	540000:General Materials and Supplies	49,186	196,000	196,000
	<b>Cost Center Total</b>	<b>52,386</b>	<b>200,000</b>	<b>200,000</b>
10514 Social Science Course Fees	540000:General Materials and Supplies	12,464	25,000	25,000
10515 Technical Course Fees	540000:General Materials and Supplies	142,421	185,000	185,000
	550000:Travel and Conference/Meeting	1,907	5,000	5,000
	580000:Capital Outlay	974	-	-
	<b>Cost Center Total</b>	<b>145,302</b>	<b>190,000</b>	<b>190,000</b>
10516 Culinary Arts Course Fees	510000:Salaries	55,884	100,000	100,000
	520000:Employee Benefits	3,704	-	1,450
	530000:Contractual Services	3,939	4,000	4,000
	540000:General Materials and Supplies	153,872	136,000	184,550
	<b>Cost Center Total</b>	<b>217,398</b>	<b>240,000</b>	<b>290,000</b>
10517 Nursing Course Fees	540000:General Materials and Supplies	183,950	175,000	255,000
	590000:Other Expenditures	129	-	-
	<b>Cost Center Total</b>	<b>184,078</b>	<b>175,000</b>	<b>255,000</b>
10518 Vet Tech Course Fees	510000:Salaries	2,291	-	-
	520000:Employee Benefits	33	-	-
	530000:Contractual Services	5,869	4,000	4,200
	540000:General Materials and Supplies	19,567	32,850	42,800
	550000:Travel and Conference/Meeting	205	-	-
	580000:Capital Outlay	2,411	-	-
	<b>Cost Center Total</b>	<b>30,376</b>	<b>36,850</b>	<b>47,000</b>
10519 Academic Course Fees	540000:General Materials and Supplies	22,666	30,000	30,000
	580000:Capital Outlay	260,118	-	-
	<b>Cost Center Total</b>	<b>282,784</b>	<b>30,000</b>	<b>30,000</b>

**Joliet Junior College  
Budget Detail**

**Auxiliary Fund  
Expenses**

		<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
		<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
10525 Health & Public Services Course Fees	510000:Salaries	12,287	12,786	-
	520000:Employee Benefits	4,975	5,114	-
	530000:Contractual Services	16,309	19,000	19,950
	540000:General Materials and Supplies	66,686	78,100	86,550
	550000:Travel and Conference/Meeting	-	-	1,500
	<b>Cost Center Total</b>	<b>100,257</b>	<b>115,000</b>	<b>108,000</b>
17911 Corporate Services	510000:Salaries	191,992	237,399	244,989
	520000:Employee Benefits	34,814	62,326	97,238
	530000:Contractual Services	75,493	97,000	74,850
	540000:General Materials and Supplies	27,339	92,180	44,624
	550000:Travel and Conference/Meeting	181	4,095	4,300
	<b>Cost Center Total</b>	<b>329,820</b>	<b>493,000</b>	<b>466,000</b>
17912 Career Training	510000:Salaries	75,461	136,075	188,941
	520000:Employee Benefits	2,179	2,852	34,498
	530000:Contractual Services	101,283	113,000	118,650
	540000:General Materials and Supplies	16,882	54,000	36,700
	550000:Travel and Conference/Meeting	25	963	1,011
	<b>Cost Center Total</b>	<b>195,831</b>	<b>306,890</b>	<b>379,800</b>
17913 Lifelong Learning	510000:Salaries	126,251	165,711	254,166
	520000:Employee Benefits	18,618	60,733	59,931
	530000:Contractual Services	8,977	38,230	22,742
	540000:General Materials and Supplies	17,017	22,236	23,348
	550000:Travel and Conference/Meeting	-	3,060	3,213
	590000:Other Expenditures	-	30	32
	<b>Cost Center Total</b>	<b>170,862</b>	<b>290,000</b>	<b>363,432</b>

**Joliet Junior College  
Budget Detail**

**Auxiliary Fund  
Expenses**

		<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
		<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
17914 Commercial Driver License Training	510000:Salaries	24,482	25,998	27,038
	520000:Employee Benefits	379	520	392
	530000:Contractual Services	266,343	291,842	297,434
	540000:General Materials and Supplies	61	5,235	5,497
	590000:Other Expenditures	599	39,950	24,184
	<b>Cost Center Total</b>	<b>291,864</b>	<b>363,545</b>	<b>354,545</b>
17915 MakerLab	510000:Salaries	33,932	21,091	-
	520000:Employee Benefits	23,172	14,820	-
	530000:Contractual Services	16,302	20,859	21,902
	<b>Cost Center Total</b>	<b>73,406</b>	<b>56,770</b>	<b>21,902</b>
17933 Professional Services Health	510000:Salaries	6,843	10,295	10,410
	520000:Employee Benefits	180	-	151
	530000:Contractual Services	23,328	52,305	-
	540000:General Materials and Supplies	13,281	17,400	5,039
	<b>Cost Center Total</b>	<b>43,631</b>	<b>80,000</b>	<b>15,600</b>
17943 Workforce Services/WDC	510000:Salaries	-	-	7,908
	520000:Employee Benefits	-	-	2,135
	540000:General Materials and Supplies	24,080	32,069	29,457
	550000:Travel and Conference/Meeting	-	7,571	500
	<b>Cost Center Total</b>	<b>24,080</b>	<b>39,640</b>	<b>40,000</b>
17952 Grundy Education Center	540000:General Materials and Supplies	1,620	2,400	1,138
	550000:Travel and Conference/Meeting	60	426	426
	<b>Cost Center Total</b>	<b>1,680</b>	<b>2,826</b>	<b>1,564</b>
18108 Phi Theta Kappa	540000:General Materials and Supplies	4,485	600	600
	550000:Travel and Conference/Meeting	50	6,900	6,900
	<b>Cost Center Total</b>	<b>4,535</b>	<b>7,500</b>	<b>7,500</b>

**Joliet Junior College  
Budget Detail**

**Auxiliary Fund  
Expenses**

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
19906 Allied Health	530000:Contractual Services	-	-	12,000
	540000:General Materials and Supplies	-	-	38,000
	Cost Center Total	-	-	50,000
21102 Library	540000:General Materials and Supplies	8,577	34,700	34,700
	550000:Travel and Conference/Meeting	0	300	300
	Cost Center Total	8,577	35,000	35,000
23104 Testing Services	510000:Salaries	-	73,300	73,300
	520000:Employee Benefits	-	-	1,015
	540000:General Materials and Supplies	-	7,000	7,000
	550000:Travel and Conference/Meeting	-	1,000	1,000
	Cost Center Total	-	81,300	82,315
23105 iCAMPUS	510000:Salaries	55,728	89,799	247,050
	520000:Employee Benefits	7,574	30,505	109,901
	530000:Contractual Services	475,981	498,735	543,672
	540000:General Materials and Supplies	17,273	45,692	25,000
	550000:Travel and Conference/Meeting	3,223	35,269	26,500
	Cost Center Total	559,779	700,000	952,122
31300 Registration & Records	510000:Salaries	247	-	-
	520000:Employee Benefits	5	-	-
	530000:Contractual Services	-	27,000	28,350
	Cost Center Total	252	27,000	28,350
31301 Admissions	540000:General Materials and Supplies	40	5,000	5,000
	550000:Travel and Conference/Meeting	1,564	-	-
	590000:Other Expenditures	-	1,500	1,500
	Cost Center Total	1,604	6,500	6,500
32301 Student Rights & Responsibilities	530000:Contractual Services	-	3,500	3,675

**Joliet Junior College  
Budget Detail**

**Auxiliary Fund  
Expenses**

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
32315 Academic Intervention & Support	540000:General Materials and Supplies	-	-	1,500
35306 Career Services/Job Fair	540000:General Materials and Supplies	-890	7,325	7,325
	550000:Travel and Conference/Meeting	1,572	6,275	6,275
	<b>Cost Center Total</b>	<b>682</b>	<b>13,600</b>	<b>13,600</b>
36306 Student Services & Activities	530000:Contractual Services	20	16,000	-
	540000:General Materials and Supplies	187	1,000	4,150
	540100:Print Services Back Charge	-	1,000	-
	590000:Other Expenditures	624	2,000	19,700
	<b>Cost Center Total</b>	<b>831</b>	<b>20,000</b>	<b>23,850</b>
273 41104 CED Ancillary Projects	510000:Salaries	37,042	48,559	-
	520000:Employee Benefits	7,722	25,580	-
	530000:Contractual Services	27,600	28,435	29,857
	540000:General Materials and Supplies	8,971	155,426	163,197
	580000:Capital Outlay	3,517	10,000	-
	<b>Cost Center Total</b>	<b>84,852</b>	<b>268,000</b>	<b>193,054</b>
49784 Epicurean Festival of Food & Wine Tasting	550000:Travel and Conference/Meeting	2,081	-	-
61021 Food Service	510000:Salaries	402,136	537,573	476,009
	520000:Employee Benefits	93,426	90,269	96,967
	530000:Contractual Services	29,146	35,250	35,250
	540000:General Materials and Supplies	228,888	360,500	378,525
	550000:Travel and Conference/Meeting	153	600	600
	590000:Other Expenditures	9,423	18,000	18,900
	<b>Cost Center Total</b>	<b>763,171</b>	<b>1,042,192</b>	<b>1,006,251</b>

**Joliet Junior College  
Budget Detail**

**Auxiliary Fund  
Expenses**

		<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
		<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
62022 Bookstore	510000:Salaries	350,637	437,761	355,754
	520000:Employee Benefits	73,139	77,406	78,813
	530000:Contractual Services	28,236	135,623	44,623
	540000:General Materials and Supplies	2,590,954	3,311,663	3,076,585
	550000:Travel and Conference/Meeting	1,232	10,580	8,680
	560000:Fixed Charges	50,490	50,490	53,015
	570000:Utilities	-	510	561
	590000:Other Expenditures	20,544	52,724	32,724
	<b>Cost Center Total</b>	<b>3,115,232</b>	<b>4,076,757</b>	<b>3,650,755</b>
63004 Guest Artists	530000:Contractual Services	-	2,000	2,000
63006 Student Fees	530000:Contractual Services	19,200	20,000	21,000
63009 Fine Arts/Art Clay	540000:General Materials and Supplies	-	2,500	2,625
63012 Musical Ensembles	530000:Contractual Services	6,519	8,250	8,663
	550000:Travel and Conference/Meeting	-	8,000	8,400
	<b>Cost Center Total</b>	<b>6,519</b>	<b>16,250</b>	<b>17,063</b>
63016 Wordeater	510000:Salaries	-	2,500	2,575
	520000:Employee Benefits	-	10	62
	540000:General Materials and Supplies	4,645	4,690	7,605
	<b>Cost Center Total</b>	<b>4,645</b>	<b>7,200</b>	<b>10,242</b>
63017 Blazer	510000:Salaries	16,084	22,330	23,212
	520000:Employee Benefits	214	440	271
	530000:Contractual Services	1,100	6,700	3,220
	540000:General Materials and Supplies	581	2,200	11,525
	550000:Travel and Conference/Meeting	-	2,500	3,000
	590000:Other Expenditures	-	5,500	-
	<b>Cost Center Total</b>	<b>17,980</b>	<b>39,670</b>	<b>41,229</b>

**Joliet Junior College  
Budget Detail**

**Auxiliary Fund  
Expenses**

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
63023 Art	540000:General Materials and Supplies	-	2,290	2,405
64088 Athletics Administration	510000:Salaries	437,660	510,787	538,799
	520000:Employee Benefits	98,734	89,382	127,759
	530000:Contractual Services	91,600	91,450	96,023
	540000:General Materials and Supplies	51,075	40,858	42,901
	550000:Travel and Conference/Meeting	33,130	50,000	52,500
	570000:Utilities	148	-	-
	<b>Cost Center Total</b>	<b>712,347</b>	<b>782,477</b>	<b>857,982</b>
64564 Athletics	540000:General Materials and Supplies	38,613	32,125	48,731
	550000:Travel and Conference/Meeting	100,674	108,729	134,165
	<b>Cost Center Total</b>	<b>139,287</b>	<b>140,854</b>	<b>182,896</b>
64600 Athletic Event Center Rental	510000:Salaries	51,339	123,380	152,365
	520000:Employee Benefits	9,626	31,185	26,078
	<b>Cost Center Total</b>	<b>60,965</b>	<b>154,565</b>	<b>178,443</b>
65400 Student Clubs	510000:Salaries	5,066	-	-
	520000:Employee Benefits	76	-	-
	530000:Contractual Services	466	-	-
	540000:General Materials and Supplies	355	-	1,000
	540100:Print Services Back Charge	-	1,000	-
	550000:Travel and Conference/Meeting	-	2,000	2,100
	590000:Other Expenditures	87,366	94,800	106,800
	<b>Cost Center Total</b>	<b>93,330</b>	<b>97,800</b>	<b>109,900</b>
67205 Campus Facility Rental	510000:Salaries	83,040	100,560	100,314
	520000:Employee Benefits	28,700	30,785	15,063
	540000:General Materials and Supplies	100	1,000	1,050
	550000:Travel and Conference/Meeting	401	500	525
	<b>Cost Center Total</b>	<b>112,241</b>	<b>132,845</b>	<b>116,952</b>



**Joliet Junior College  
Budget Detail**

**Auxiliary Fund  
Expenses**

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
69069 Early Childhood Center	510000:Salaries	2,735	-	-
	520000:Employee Benefits	40	-	-
	<b>Cost Center Total</b>	<b>2,775</b>	<b>-</b>	<b>-</b>
69070 Auto Shop Technology	510000:Salaries	51,102	31,171	33,867
	520000:Employee Benefits	42	17,851	19,228
	540000:General Materials and Supplies	198,677	327,978	323,905
	<b>Cost Center Total</b>	<b>249,822</b>	<b>377,000</b>	<b>377,000</b>
69073 Outside Transportation	590000:Other Expenditures	-	5,000	5,000
69090 Greenhouse	510000:Salaries	101,845	120,790	124,392
	520000:Employee Benefits	28,511	31,270	32,473
	530000:Contractual Services	-	4,000	4,200
	540000:General Materials and Supplies	53,868	100,940	105,934
	<b>Cost Center Total</b>	<b>184,223</b>	<b>257,000</b>	<b>267,000</b>
69095 Hills Student Vet Feeding Program	540000:General Materials and Supplies	-	2,000	2,000
69101 JJC Farmland Lab	510000:Salaries	59,472	60,970	61,006
	520000:Employee Benefits	28,228	29,950	32,119
	530000:Contractual Services	15,345	12,000	12,600
	540000:General Materials and Supplies	20,730	20,800	21,840
	550000:Travel and Conference/Meeting	4,901	1,500	1,575
	560000:Fixed Charges	1,464	2,000	2,100
	<b>Cost Center Total</b>	<b>130,140</b>	<b>127,220</b>	<b>131,240</b>
69120 Student ID's	510000:Salaries	33,693	44,129	45,870
	520000:Employee Benefits	10,078	-	693
	530000:Contractual Services	-	-	8,500
	540000:General Materials and Supplies	12,778	24,550	17,278
	550000:Travel and Conference/Meeting	2,085	450	473
	<b>Cost Center Total</b>	<b>58,634</b>	<b>69,129</b>	<b>72,814</b>

**Joliet Junior College  
Budget Detail**

**Auxiliary Fund  
Expenses**

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
69122 Fax Service - Library	540000:General Materials and Supplies	-	100	100
93204 Campus Services - Parking Fine	530000:Contractual Services	3,280	13,000	10,000
	540000:General Materials and Supplies	1,800	-	-
	580000:Capital Outlay	3,460	-	-
	590000:Other Expenditures	2,194	10,000	10,000
	<b>Cost Center Total</b>	<b>10,734</b>	<b>23,000</b>	<b>20,000</b>
95116 Technology Action Plan	530000:Contractual Services	23,355	300,000	82,960
	540000:General Materials and Supplies	483,584	1,250,000	1,176,313
	570000:Utilities	59,609	85,000	74,524
	580000:Capital Outlay	453,198	490,000	596,203
	<b>Cost Center Total</b>	<b>1,019,746</b>	<b>2,125,000</b>	<b>1,930,000</b>
95117 ERP Implementation	510000:Salaries	70,487	500,000	1,028,698
	520000:Employee Benefits	15,062	125,000	330,485
	530000:Contractual Services	2,232,228	1,500,000	4,200,000
	540000:General Materials and Supplies	729,866	125,000	25,000
	600000:Provision for Contingency	-	250,000	415,816
	<b>Cost Center Total</b>	<b>3,047,643</b>	<b>2,500,000</b>	<b>5,999,999</b>
	<b>Total Expenditures</b>	<b>\$13,037,672</b>	<b>\$16,315,328</b>	<b>\$19,713,962</b>
	710000 Transfer To Other Funds	277,557	405,800	200,000
	<b>Total Auxiliary Fund</b>	<b>\$13,315,229</b>	<b>\$16,721,128</b>	<b>\$19,913,962</b>

**Joliet Junior College  
Budget Detail**

**Self-Insurance Fund  
Revenues**

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
470000:Investment Income	00000 General	13,738	10,000	10,000
490000:Other Revenue	00000 General	<u>14,218,626</u>	<u>15,850,000</u>	<u>17,050,000</u>
	Total Self Insurance Fund	<u>\$14,232,364</u>	<u>\$15,860,000</u>	<u>\$17,060,000</u>

**Joliet Junior College  
Budget Detail**

**Self-Insurance Fund  
Expenses**

		<b>FY2022 Actuals</b>	<b>FY2023 Budget</b>	<b>FY2024 Budget</b>
80901 Health Claims Administration	520000:Employee Benefits	13,988,035	14,958,000	16,208,000
	530000:Contractual Services	65,869	150,000	100,000
	540000:General Materials and Supplies	-	2,000	2,000
	<b>Cost Center Total</b>	<b>14,053,904</b>	<b>15,110,000</b>	<b>16,310,000</b>
97400 Workers Compensation Administration	520000:Employee Benefits	689,576	750,000	750,000
	<b>Total Self Insurance Fund</b>	<b>\$14,743,480</b>	<b>\$15,860,000</b>	<b>\$17,060,000</b>

**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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