



Shawnee Community College

Annual Budget

State of Illinois – Community College District 531
July 1, 2025 – June 30, 2026

Prepared By:

Chris Clark, Vice President of Administrative Services

Shawnee Community College
8364 Shawnee College Road
Ullin, IL 62992
(618) 634-3200
Fax: (618) 634-3300

| | | |
|----------------------------------------------------------|-------------------------------------------------------------------------------|----------------|
| Operating Fund | | |
| Revenue | 15,031,798 | |
| Expenses | (14,352,168) | |
| Transfer to Athletics | (909,630) | |
| Transfer from Working Cash Fund Interest | 230,000 | |
| | Difference | - |
| One Time Budgeted Expenditures | | |
| Transfer to Auxiliary Fund from previous years transfers | 200,000 | |
| Transfer from O&M Fund to O&M Restricted Fund | - | |
| | Total One Time Expenditures | <u>200,000</u> |
| | Expected change in operating fund balance less one time budgeted expenditures | <u>200,000</u> |

Summary of Fiscal Year 2026 Budget by Fund

| | General | | Special Revenue | | |
|-------------------------------------------|--------------------|---------------------------------|--------------------------|-----------------|-------------------------------------------|
| | Education Fund | Operations and Maintenance Fund | Restricted Purposes Fund | Audit Fund | Liability, Protection and Settlement Fund |
| Beginning Balance | \$8,607,484 | \$1,602,236 | \$0 | \$18,989 | \$273,740 |
| Budgeted Revenue | 13,525,897 | 1,505,901 | 6,247,805 | 59,769 | 933,742 |
| Budgeted Expenditures | (12,622,063) | (1,730,105) | (6,247,805) | (55,900) | (933,742) |
| Budgeted Transfers from (to) Other Funds* | (879,630) | - | | | |
| Budgeted Ending Balance | \$8,631,688 | \$1,378,032 | \$0 | \$22,858 | \$273,740 |

| | Debt Service | Capital Projects | Proprietary Fund |
|------------------------------------------|------------------------|----------------------------------------------|----------------------------|
| | Bond and Interest Fund | Operations and Maintenance Fund (Restricted) | Auxiliary Enterprises Fund |
| Beginning Balance | \$243,181 | \$8,157,755 | \$69,165 |
| Budgeted Revenue | 1,399,125 | 250,000 | 480,500 |
| Budgeted Expenditures | (1,399,125) | (8,302,926) | (1,587,255) |
| Budgeted Transfers from (to) Other Funds | | 0 | 1,109,630 |
| Budgeted Ending Balance | \$243,181 | \$104,829 | \$72,040 |

The official budget which is accurately summarized in this document was approved on _____.

Attest: _____
Secretary, Board of Trustees

Summary of Fiscal Year 2026 Estimated Revenues

District: Shawnee Community College

District No: 531

Year Ended: June 30, 2026

| <u>Operating Revenues by Source</u> | <u>Education Fund</u> | <u>Operations and Maintenance Fund</u> | <u>Total Operating Funds</u> |
|------------------------------------------------|-----------------------|----------------------------------------|------------------------------|
| Local government: | | | |
| Current taxes | \$1,477,180 | \$728,195 | \$2,205,375 |
| Chargeback revenue | | | 0 |
| TOTAL LOCAL GOVERNMENT | \$1,477,180 | \$728,195 | \$2,205,375 |
| State government: | | | |
| ICCB Credit Hour Grants | \$909,744 | \$389,891 | \$1,299,635 |
| ICCB Equalization Grants | 3,264,520 | | 3,264,520 |
| State Board of Education- Vocational Education | 124,423 | | 124,423 |
| Corporate Personal Property Replacement Tax | 518,262 | 222,113 | 740,375 |
| TOTAL STATE GOVERNMENT | \$4,816,949 | \$612,004 | \$5,428,953 |
| Federal government: | | | |
| Federal Stimulus Funds-HEERF | \$0 | \$0 | \$0 |
| TOTAL FEDERAL GOVERNMENT | \$0 | | \$0 |
| Student Tuition and Fees: | | | |
| Tuition | \$5,262,333 | | \$5,262,333 |
| Fees | 975,581 | | 975,581 |
| TOTAL TUITION AND FEES | \$6,237,914 | | \$6,237,914 |
| Other sources: | | | |
| Sales and Service Fees | \$68,016 | | \$68,016 |
| Facilities revenue | | 135,702 | 135,702 |
| Investment revenue | 675,000 | | 675,000 |
| Other sources | 250,838 | 30,000 | 280,838 |
| TOTAL OTHER SOURCES | \$993,854 | \$165,702 | \$1,159,556 |
| TOTAL REVENUE | \$13,525,897 | \$1,505,901 | \$15,031,798 |
| TRANSFERS | 230,000 | 0 | 230,000 |
| TOTAL 2025-26 BUDGETED REVENUE | \$13,755,897 | \$1,505,901 | \$15,261,798 |
| Less non-operating items*: | | | |
| Tuition chargeback revenue | \$0 | | \$0 |
| ADJUSTED REVENUE | \$13,755,897 | \$1,505,901 | \$15,261,798 |

*Inter-district revenues that do not generate related local district credit hours are subtracted to allow for statewide comparisons.

Summary of Fiscal Year 2026 Operating Budgeted Expenditures

| <u>By Program</u> | Education Fund | Operations and Maintenance Fund | Total Operating Funds | % |
|--------------------------------------------|----------------------------|------------------------------------------|-----------------------------|--------------------|
| Instruction | \$3,936,756 | | \$3,936,756 | 25.46% |
| Academic Support | 792,245 | | 792,245 | 5.12% |
| Student Services | 1,314,332 | | 1,314,332 | 8.50% |
| Public Services | 865,633 | | 865,633 | 5.60% |
| Operation & Maint. of Plant | | 1,730,105 | 1,730,105 | 11.19% |
| Institutional Support | 3,965,141 | | 3,965,141 | 25.64% |
| Scholarship, Student Grants, & Waivers | <u>1,747,956</u> | <u> </u> | <u>1,747,956</u> | 11.30% |
| Total Expenditures | 12,622,063 | 1,730,105 | 14,352,168 | |
| TRANSFERS | 1,109,630 | | 1,109,630 | 7.18% |
| Total 2025-26 Budgeted Expenditures | <u>\$13,731,693</u> | <u>\$1,730,105</u> | <u>\$15,461,798</u> | <u>100%</u> |
| ADJUSTED EXPENDITURES | <u>\$13,731,693</u> | <u>\$1,730,105</u> | <u>\$15,461,798</u> | |
| <u>By Object</u> | | | | |
| Salaries | \$7,037,057 | \$232,592 | \$7,269,649 | 47.02% |
| Employee Benefits | 842,145 | 24,443 | 866,588 | 5.60% |
| Contractual Services | 1,402,297 | 581,020 | 1,983,317 | 12.83% |
| General Materials & Supplies | 872,734 | 110,400 | 983,134 | 6.36% |
| Conference & Meeting Expense | 226,600 | | 226,600 | 1.47% |
| Fixed Charges | 138,250 | 80,500 | 218,750 | 1.41% |
| Utilities | 59,192 | 650,650 | 709,842 | 4.59% |
| Capital Outlay | 130,532 | 25,500 | 156,032 | 1.01% |
| Other | 1,873,256 | | 1,873,256 | 12.12% |
| Provision for Contingency | <u>40,000</u> | <u>25,000</u> | <u>65,000</u> | 0.42% |
| Total Expenditures | \$ 12,622,063 | \$ 1,730,105 | \$ 14,352,168 | |
| TRANSFERS | 1,109,630 | | 1,109,630 | 7.18% |
| Total 2025-26 Budgeted Expenditures | <u>\$13,731,693</u> | <u>\$1,730,105</u> | <u>\$15,461,798</u> | <u>100%</u> |
| ADJUSTED EXPENDITURES | <u>\$13,731,693</u> | <u>\$1,730,105</u> | <u>\$15,461,798</u> | |

Fiscal Year 2026 Budgeted Expenditures

| <u>Education Fund</u> | <u>Appropriations</u> | <u>Totals</u> |
|--------------------------------------------------|-----------------------|---------------------|
| INSTRUCTION | | |
| Salaries | \$3,073,705 | |
| Employee Benefits | 271,229 | |
| Contractual Services | 200,867 | |
| General Materials & Supplies | 243,223 | |
| Conference & Meeting Expense | 66,150 | |
| Fixed Charges | 250 | |
| Utilities | - | |
| Other | 300 | |
| Capital Outlay | 81,032 | \$3,936,756 |
| | | |
| ACADEMIC SUPPORT | | |
| Salaries | \$626,178 | |
| Employee Benefits | 78,417 | |
| Contractual Services | 14,425 | |
| General Materials & Supplies | 49,175 | |
| Conference & Meeting Expense | 22,800 | |
| Utilities | - | |
| Capital Outlay | 1,250 | 792,245 |
| | | |
| STUDENT SERVICES | | |
| Salaries | \$895,451 | |
| Employee Benefits | 156,517 | |
| Contractual Services | 99,500 | |
| General Materials & Supplies | 144,064 | |
| Conference & Meeting Expense | 16,550 | |
| Utilities | - | |
| Other | - | |
| Capital Outlay | 2,250 | 1,314,332 |
| | | |
| PUBLIC SERVICES/CONTINUING EDUCATION | | |
| Salaries | \$585,415 | |
| Employee Benefits | 87,331 | |
| Contractual Services | 18,950 | |
| General Materials & Supplies | 31,845 | |
| Conference & Meeting Expense | 14,900 | |
| Fixed Charges | 93,000 | |
| Utilities | 34,192 | 865,633 |
| | | |
| INSTITUTIONAL SUPPORT | | |
| Salaries | \$1,856,308 | |
| Employee Benefits | 248,651 | |
| Contractual Services | 1,068,555 | |
| General Materials & Supplies | 404,427 | |
| Conference & Meeting Supplies | 106,200 | |
| Fixed Charges | 45,000 | |
| Utilities | 25,000 | |
| Other | 125,000 | |
| Provision for Contingency | 40,000 | |
| Capital Outlay | 46,000 | 3,965,141 |
| | | |
| SCHOLARSHIPS, STUDENT GRANTS, AND WAIVERS | | |
| Other | \$1,747,956 | 1,747,956 |
| | | |
| TRANSFERS | | 1,109,630 |
| GRAND TOTAL | | \$13,731,693 |

Fiscal Year 2026 Budgeted Expenditures

| <u>Operations and Maintenance Fund</u> | <u>Appropriations</u> | <u>Totals</u> |
|-------------------------------------------|-----------------------|---------------------------|
| OPERATION AND MAINTENANCE OF PLANT | | |
| Salaries | \$232,592 | |
| Employee Benefits | 24,443 | |
| Contractual Services | 581,020 | |
| General Materials & Supplies | 110,400 | |
| Conference & Meeting Expense | - | |
| Fixed Charges | 80,500 | |
| Utilities | 650,650 | |
| Provision for Contingency | 25,000 | |
| Capital Outlay | 25,500 | |
| Other | - | |
| | | <u>\$1,730,105</u> |
| TRANSFERS | | |
| GRAND TOTAL | | <u>\$1,730,105</u> |

Fiscal Year 2026 Budgeted Revenues

| <u>Operations and Maintenance Fund-Restricted</u> | <u>Revenues</u> | <u>Totals</u> |
|---------------------------------------------------|-----------------|------------------|
| Local Governmental Sources: | | |
| Current Taxes | \$250,000 | |
| Other Sources | | |
| Bond Proceeds | - | |
| Investment Revenue | - | |
| TRANSFERS | - | |
| GRAND TOTAL | | \$250,000 |

Fiscal Year 2026 Budgeted Expenditures

| <u>Operations and Maintenance Fund-Restricted</u> | <u>Appropriations</u> | <u>Totals</u> |
|---------------------------------------------------|-----------------------|--------------------|
| INSTITUTIONAL SUPPORT | | |
| Capitol Outlay | \$7,486,263 | |
| General Materials & Supplies | \$12,000 | |
| Contractual Services | 804,663 | |
| Other Charges | - | |
| GRAND TOTAL | | \$8,302,926 |

Fiscal Year 2026 Budgeted Revenue

| <u>Bond and Interest Fund</u> | <u>Revenues</u> | <u>Totals</u> |
|-------------------------------|--------------------|---------------------------|
| Local Government Sources: | | |
| Current Taxes | <u>\$1,399,125</u> | \$1,399,125 |
| GRAND TOTAL | | <u>\$1,399,125</u> |

Fiscal Year 2026 Budgeted Expenditures

| <u>Bond and Interest Fund</u> | <u>Appropriations</u> | <u>Totals</u> |
|-------------------------------|-----------------------|---------------------------|
| INSTITUTIONAL SUPPORT | | |
| Interest | 224,125 | |
| Bond Principal Retired | <u>1,175,000</u> | \$1,399,125 |
| GRAND TOTAL | | <u>\$1,399,125</u> |

Fiscal Year 2026 Budgeted Revenues

| <u>Auxiliary Enterprises Fund</u> | <u>Revenues</u> | <u>Totals</u> |
|-----------------------------------|------------------|----------------------------------|
| Other Sources: | | |
| Sales and Service Fees | <u>\$480,500</u> | \$480,500 |
| TRANSFERS | | <u>1,109,630</u> |
| GRAND TOTAL | | <u><u>\$1,590,130</u></u> |

Fiscal Year 2026 Budgeted Expenditures

| <u>Auxiliary Enterprises Fund</u> | <u>Appropriations</u> | <u>Totals</u> |
|-----------------------------------|-----------------------|----------------------------------|
| INDEPENDENT OPERATIONS | | |
| Salaries | \$288,206 | |
| Employee Benefits | 31,399 | |
| Contractual Services | 80,900 | |
| General Materials & Supplies | 610,000 | |
| Conference & Meeting Expense | 81,850 | |
| Fixed Charges | 25,000 | |
| Utilities | - | |
| Capital Outlay | 49,000 | |
| Provision for Contingency | - | |
| Other | <u>420,900</u> | <u>\$1,587,255</u> |
| TRANSFERS | | <u>-</u> |
| GRAND TOTAL | | <u><u>\$1,587,255</u></u> |

Fiscal Year 2026 Budgeted Revenues

| <u>Restricted Purposes Fund</u> | <u>Revenues</u> | <u>Totals</u> |
|--------------------------------------------------|------------------|--------------------------------------|
| State governmental sources: | | |
| ICCB Workforce Preparation Grant | \$ - | |
| ICCB P-16 Initiative Grant | - | |
| ICCB Adult Education | 246,559 | |
| ICCB Career and Technical Education | 287,518 | |
| ICCB Innovation Grant | - | |
| ICCB College & Career Readiness | - | |
| ICCB Dual Credit Enhancement | - | |
| DCEO -Dept. of Commerce and Economic Opportunity | 85,000 | |
| Department of Corrections | - | |
| Other Illinois Governmental Sources | <u>1,213,690</u> | |
| TOTAL STATE GOVERNMENT | | \$1,832,767 |
| Federal governmental sources: | | |
| Department of Education | 4,208,498 | |
| Department of Health and Human Services | - | |
| Other Federal Government Sources | <u>206,540</u> | |
| TOTAL FEDERAL GOVERNMENT | | <u>\$4,415,038</u> |
| Other sources: | | |
| Nongovernmental grants | <u>-</u> | |
| TOTAL OTHER SOURCES | | <u>\$0</u> |
| GRAND TOTAL | | <u><u>\$6,247,805</u></u> |

Fiscal Year 2026 Budgeted Expenditures

| <u>Restricted Purposes Fund</u> | <u>Appropriations</u> | <u>Totals</u> |
|-------------------------------------------------|-----------------------|--------------------|
| STUDENT SERVICES | | |
| Salaries | \$276,615 | |
| Employee Benefits | 83,783 | |
| Contractual Services | 1,799 | |
| General Materials & Supplies | 3,521 | |
| Conference & Meeting Expense | 2,500 | |
| Capital Outlay | - | |
| Other | 52,313 | \$420,531 |
| | | |
| INSTITUTIONAL SUPPORT | | |
| Salaries | \$837,761 | |
| Employee Benefits | 166,165 | |
| Contractual Services | 438,466 | |
| General Materials & Supplies | 535,763 | |
| Conference & Meeting Expense | 181,444 | |
| Fixed Charges | - | |
| Utilities | 0 | |
| Capital Outlay | 162,935 | |
| Other | 99,586 | 2,422,120 |
| | | |
| SCHOLARSHIP, STUDENT GRANTS, AND WAIVERS | | |
| Financial Aid | \$3,405,154 | 3,405,154 |
| | | |
| GRAND TOTAL | | \$6,247,805 |

Fiscal Year 2026 Budgeted Revenues

| <u>Audit Fund</u> | <u>Revenues</u> | <u>Totals</u> |
|---------------------------------|-----------------|------------------------|
| Local Government Sources | | |
| Current taxes | <u>\$59,769</u> | \$59,769 |
| GRAND TOTAL | | <u><u>\$59,769</u></u> |

Fiscal Year 2026 Budgeted Expenditures

| <u>Audit Fund</u> | <u>Appropriations</u> | <u>Totals</u> |
|------------------------------|-----------------------|------------------------|
| INSTITUTIONAL SUPPORT | | |
| Contractual Services | \$55,900 | |
| Provision for Contingency | <u>-</u> | \$55,900 |
| GRAND TOTAL | | <u><u>\$55,900</u></u> |

Fiscal Year 2026 Budgeted Revenues

| <u>Liability Protection and Settlement Fund</u> | <u>Revenues</u> | <u>Totals</u> |
|-------------------------------------------------|-----------------|--------------------------|
| Local Government Sources | | |
| Current Taxes | \$ 933,742 | \$ 933,742 |
| GRAND TOTAL | | <u>\$ 933,742</u> |

Fiscal Year 2026 Budget Expenditures

| <u>Liability Protection and Settlement Fund</u> | <u>Appropriations</u> | <u>Totals</u> |
|-------------------------------------------------|-----------------------|--------------------------|
| INSTITUTIONAL SUPPORT | | |
| Salaries | - | |
| Employee Benefits | 215,242 | |
| Contractual Services | 350,000 | |
| General Materials & Supplies | - | |
| Fixed Charges | 368,500 | |
| Capital Outlay | - | |
| Other | - | \$ 933,742 |
| GRAND TOTAL | | <u>\$ 933,742</u> |