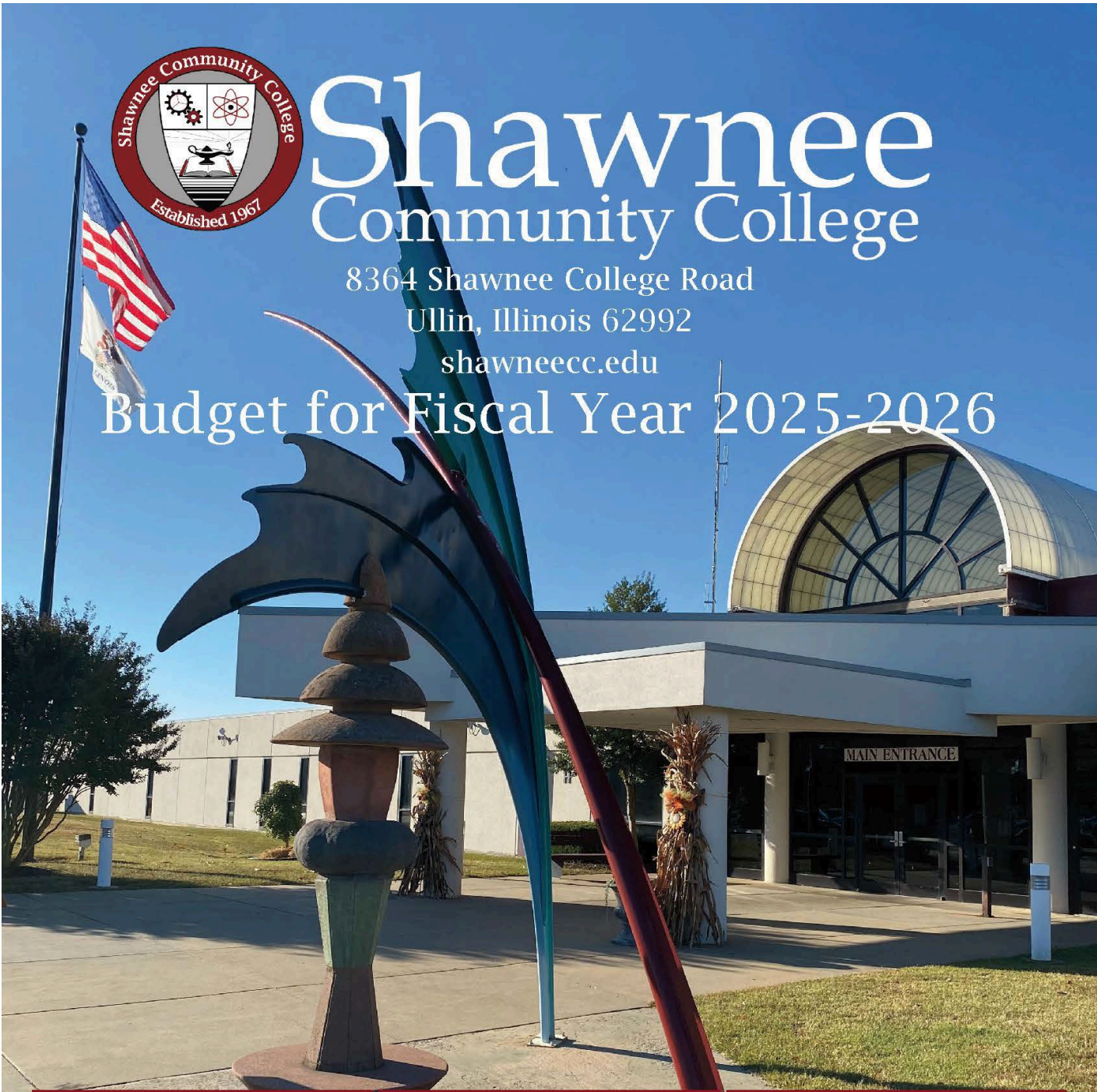


Shawnee Community College

8364 Shawnee College Road
Ullin, Illinois 62992
shawnecc.edu

Budget for Fiscal Year 2025-2026





**The Government Finance Officers Association
of the United States and Canada**

presents this

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

to

Finance Department
Shawnee Community College, Illinois



The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards.

Executive Director

Christopher P. Morill

Date: 2/7/2025

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PRESIDENT'S INTRODUCTION

Over the past year, Shawnee Community College has continued its remarkable trajectory of growth, innovation, and institutional resilience. As we enter the FY26 budget cycle and prepare to launch our 2026-2030 Strategic Plan, we are strengthening our foundation as a learner-centered, future-focused institution committed to excellence in service to our district. This moment offers an opportunity to reflect on our progress, reaffirm our values, and position the College for the bold work ahead.

This budget is not simply a financial document; it is an intentional expression of our mission. Guided by the four new strategic priorities - *Fostering a High-Performing Culture, Delivering Innovative and Accessible Learning Opportunities, Strengthening SCC's Role as a Regional Catalyst, and Modernizing Technology and Facilities* - the FY26 budget aligns institutional resources with our most important aspirations. These investments support our continued transformation and ensure we remain responsive to the evolving educational, economic, and workforce needs of the communities we serve.

Over the coming fiscal year, we will continue expanding high-demand programs; strengthening pathways that meet the needs of working adults, first-generation students, and rural learners; and scaling flexible, accessible instructional models such as competency-based education, immersive simulation, hybrid formats, and technology-enhanced learning. In addition, the budget supports significant work to improve classrooms, labs, digital infrastructure, and extension centers - ensuring that every learner, regardless of location, has access to modern, high-quality spaces that promote success.

Our people remain central to our mission. With the Strategic Plan's emphasis on culture, communication, professional growth, and accountability, this budget invests in leadership development, employee engagement, and workforce capacity. These efforts not only cultivate organizational excellence but strengthen our ability to deliver high-touch, just-in-time support, to every student who enters our doors.

Maintaining long-term financial stability continues to be one of the College's most important responsibilities. The FY26 Budget, supported by a multi-year forecasting model and aligned with recognized best practices, reflects disciplined stewardship, thoughtful prioritization, and proactive planning. We continue to address deferred maintenance, expand workforce and transfer programming, and enhance student support structures, while safeguarding the College's fiscal health against demographic, economic, and state funding volatility.

This year, the College also celebrated several significant recognitions that affirm the strength of our direction. SCC earned eligibility for the [Aspen Prize for Community College Excellence](#), placing our institution among the top community colleges in the nation for student outcomes, equity, and continuous improvement. We were recognized as a [Top 250 Institution by USA Today](#), received the [ICCB Excellence in Innovation Award](#), and earned high praise from the [Higher Learning Commission](#) for being a national model for rural institutions. These achievements reflect the dedication of our employees and the trust placed in us by our students, partners, and community.

Shawnee Community College is emerging with greater clarity, purpose, and momentum than at any point in recent memory. As we implement our new Strategic Plan in 2027, strengthen our partnerships, and deepen our role as a catalyst for regional advancement, we do so with a spirit of transparency, collaboration, and optimism. This budget represents our commitment to fiscal responsibility, student success, and community impact - and serves as a roadmap for achieving the ambitious goals we have set for the years ahead.

Together, we will continue building a vibrant, resilient institution that meets the moment (and shapes the future) for the community we are proud to serve



MISSION

Shawnee Community College's mission is to serve the needs of the students and our diverse community by providing quality higher education, community education, training, and services that are accessible, affordable, and promote life-long learning.

VISION STATEMENT

Student Centered, Community Connected

PHILOSOPHY STATEMENT

Shawnee Community College promotes student learning through the values of the community college concept, recognizing the uniqueness of each individual and the diversity of his/her needs. The College is dedicated to utilizing the resources of the institution to provide a comprehensive program to meet those diverse needs and improve the quality of life for each individual. Education is the key to preparing individuals to confront the economic, social, and multicultural issues of this century.

The College takes pride in providing quality educational and training programs that incorporate the most recent technologies to meet the ever-changing needs of our students and district residents.

Shawnee Community College is dedicated to providing quality, cost-effective, comprehensive programs to all individuals within the district and the region who can benefit from such activities. The College strives for continuous improvement through the evaluation of programs, institutional effectiveness, and through assessment of student academic achievement.

The College maintains an "open-door" admissions policy, thus providing educational, economic, and community service opportunities to all, regardless of race, sex, religion, ethnic origin, marital status, handicap, or socioeconomic level.

To the extent permitted by fiscal resources, technical expertise, and inter-agency cooperation, Shawnee Community College is dedicated to the district's future and being a part of it.

CORE VALUES

- ❖ Life-long Learning
- ❖ Role as a Change Agent for the Public Good
- ❖ Equal Access to Educational Opportunities for all Citizens
- ❖ Multicultural Diversity within a Pluralistic Society
- ❖ The Dignity and Worth of Individuals
- ❖ Systematic and Participatory Management Approach to Decision Making
- ❖ Reciprocal Relationship with the Community
- ❖ Prudent Utilization of Resources

WE ARE SHAWNEE

Shawnee Community College (SCC) was founded in 1967 as Shawnee College to allow students from Community College District #531 the opportunity to receive post-secondary education similar to university curriculum. Authorized by the Illinois General Assembly and signed by Illinois Governor Otto Kerner, Jr. in 1961, the legislation enacted created the Illinois Board of Higher Education (IBHE). The IBHE was tasked by statute with formulating a Master Plan for Higher Education in the state of Illinois. In July 1964, the higher education master plan was published by the IBHE, which led to the Junior College Act of 1965. Soon thereafter, Shawnee Community College was organized as a Class 1 Community College in September 1967. The initial Board of Trustees were selected in December of the same year. The college officially opened on September 24, 1969. It was later renamed in 1987 to Shawnee Community College.

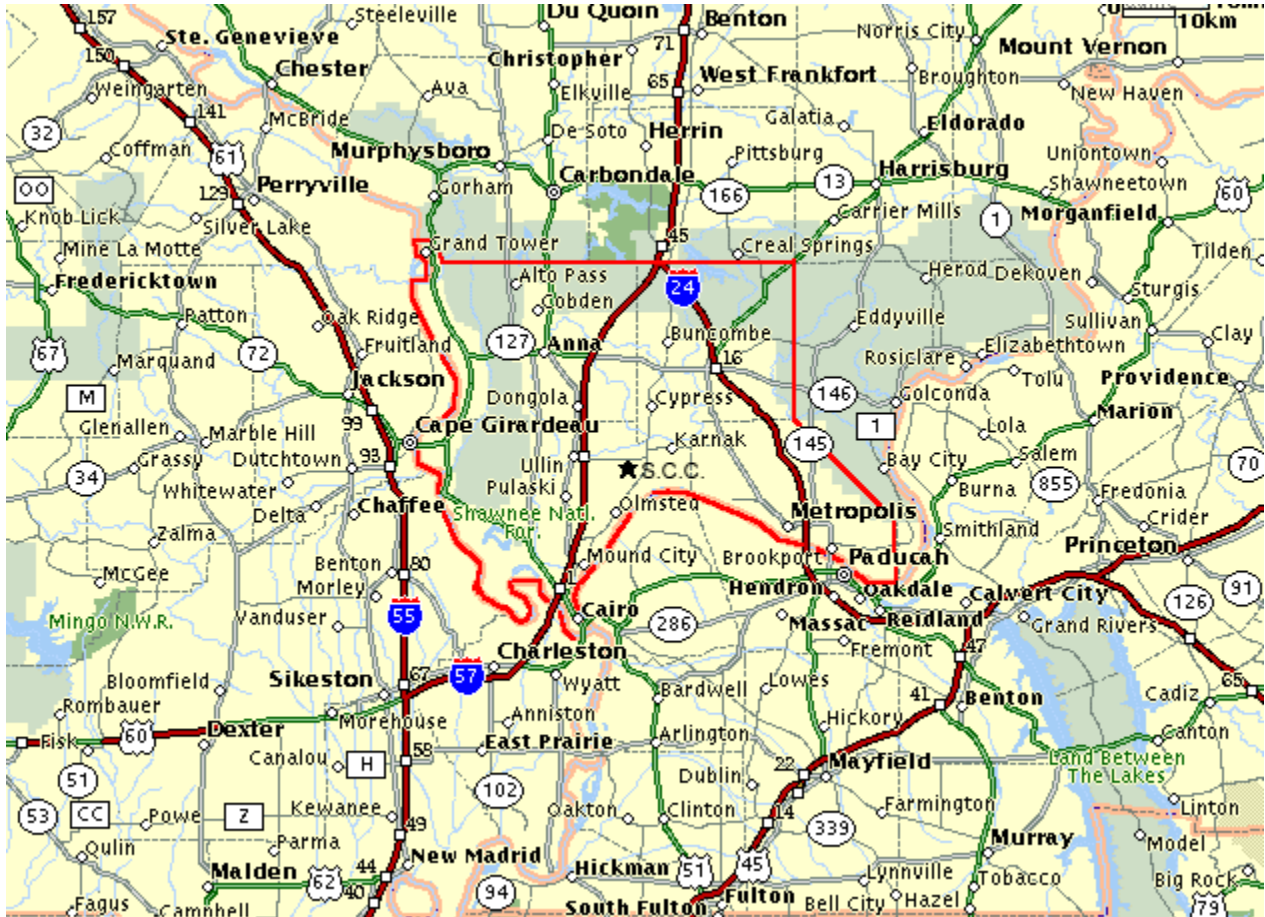
Shawnee College 1970



The main campus of Shawnee Community College is located seven miles east of Interstate 57 at exit 18. The site consists of 153 acres which houses the main campus and facilities. The original campus buildings, now known as the “Rustic Campus” were erected during the summer of 1969. The main campus buildings were later constructed in 1976. A 21,000 square-foot addition was built onto the main campus and completed in January 1989. The new addition included a biology laboratory, a nursing laboratory, general classrooms and large-group meeting room. In 2000, SCC opened a 33,000 square foot Educational Center that serves as both an electronic classroom, meeting room, and theater for performing arts. In 2004, SCC officially opened the Massac County Extension Center located in the Metropolis City Industrial Park. In August 2008, SCC Main Campus began constructing a 22,000 square foot Medical Arts building, which was completed in 2010. SCC was not done growing yet, in 2013, the Main Campus constructed another building which became home to the Technical Educational Center for vocational and trade schools.

COMMUNITIES WE SERVE

Shawnee Community College was organized as a Class I community college in September of 1967. Created to serve Southern Illinois and all who live in our communities, the college covers all of Alexander, Massac, Pulaski, Union, and parts of Johnson and Jackson Counties.



ABOUT SHAWNEE COMMUNITY COLLEGE

Shawnee Community College offers over 40 associate degrees, diplomas, and certificate programs. We provide numerous options for incoming students depending on their career path. SCC offers specialties in healthcare, business, accounting, agri-business and information technology. Recent programs added to SCC's trades program include our CDL Truck Training Program, Welding Program, and Automotive Program. SCC serves approximately 3,500 individuals in both credit and non-credit programs across all locations in the communities of Alexander, Johnson, Massac, Pulaski, and Union Counties.

ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 531 Board of Trustees



Steve Heisner
Chairperson



Andrea Witthoft
Vice - Chairperson
ICCTA Representative



Deborah Shelton-Yates
Liaison to Saints Foundation



Tiffany Schultz
Trustee



Nancy Holt
Trustee



Dr. John Earnhart
Trustee



April Moore
Secretary



Landon Stafford
Student Trustee

The members of the Shawnee Community College Board of Trustees comply with the Community College Trustee state law that mandates leadership in accordance with SB 2174 (Public Act 99-0692). The law requires all community college trustees elected and appointed after January 1, 2017 to complete four hours of training during their first, third, and fifth years in office. It is also required by law that each community college district maintain a listing of all board members who have successfully completed the training, as well as those who have not. In order for a community college trustee to obtain credit for training, the program must be offered by the Illinois Community College Trustees Association (ICCTA) or provider of the Illinois Community College Board. (ICCB).

The following trustees have successfully completed their 1st year of term training:

- ❖ Steve Heisner
- ❖ Andrea Witthoft
- ❖ Deborah Shelton-Yates
- ❖ Tiffany Schultz
- ❖ Dr. John Earnhart
- ❖ Nancy Holt
- ❖ April Moore

ORGANIZATIONAL ANALYSIS

Organizational effectiveness in an educational institution is often influenced by the collaboration and synergy among key stakeholders, including the Community, Board of Trustees, President, and Vice Presidents. Each of these entities plays a unique role in shaping the institution's mission, vision, and overall effectiveness. Here's how they contribute to SCC.

1. Community Involvement:

- **Support and Engagement:** A strong relationship with the Community is crucial for SCC. Engaging the community helps in garnering support, building a positive reputation, and ensuring that the institution aligns with the needs and expectations of its stakeholders.
- **Resource Mobilization:** The Community can contribute resources, both financial and non-financial. This support can be vital for the institution's growth and sustainability.

2. Board of Trustees:

- **Governance and Oversight:** The Board of Trustees provides governance and oversight to ensure the institution operates effectively and ethically. They set policies, approve budgets, and make strategic decisions.
- **Financial Stewardship:** Trustees are often responsible for financial oversight, ensuring the institution's fiscal health and sustainability. They play a key role in fundraising and financial planning.

3. President:

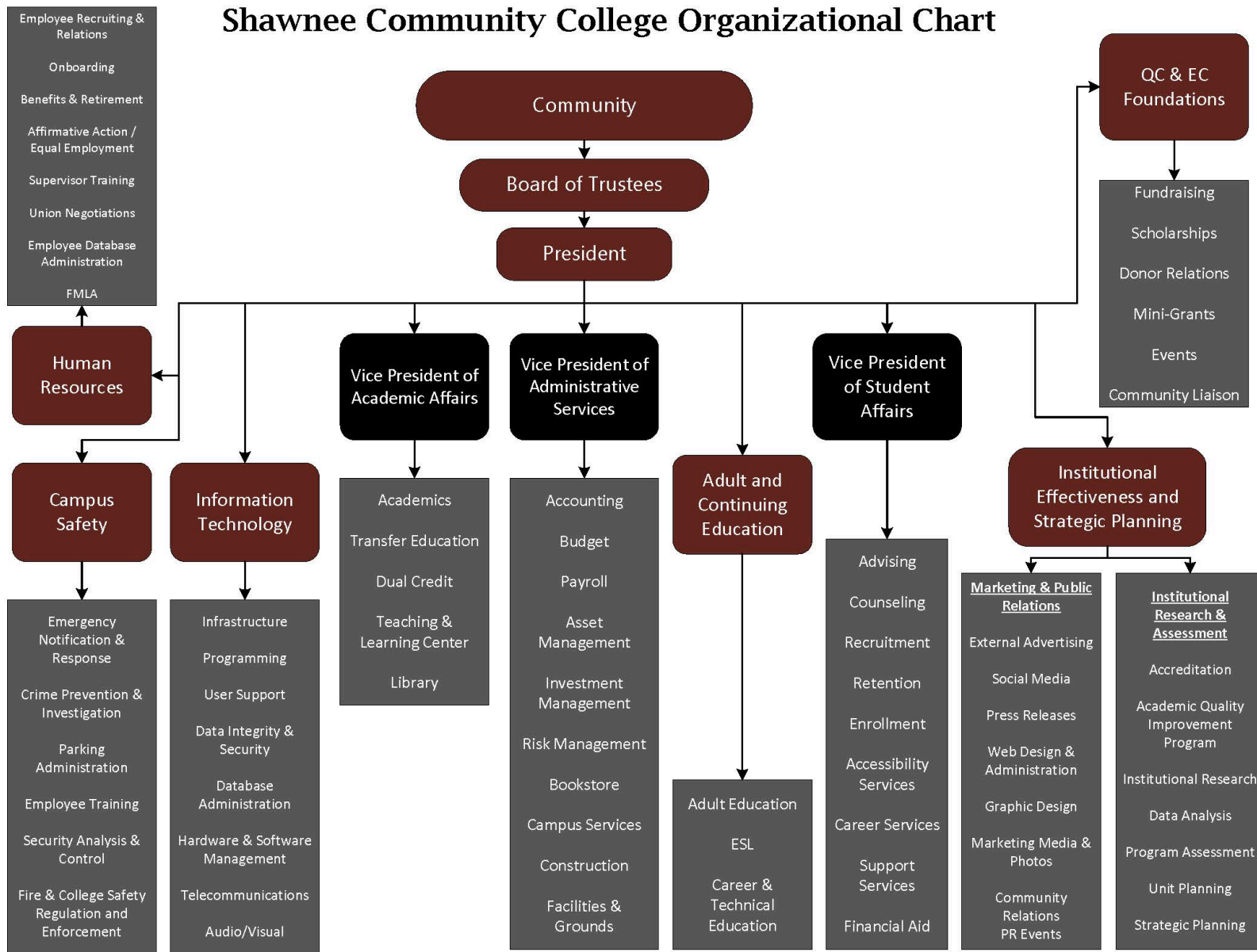
- **Leadership and Vision:** The President is a key figure in setting the institution's strategic direction and fostering a shared vision. Effective leadership inspires confidence and motivates stakeholders towards common goals.
- **External Relations:** The President often serves as the face of the institution, representing it to external stakeholders, including government bodies, donors, and the broader community.

4. Vice Presidents:

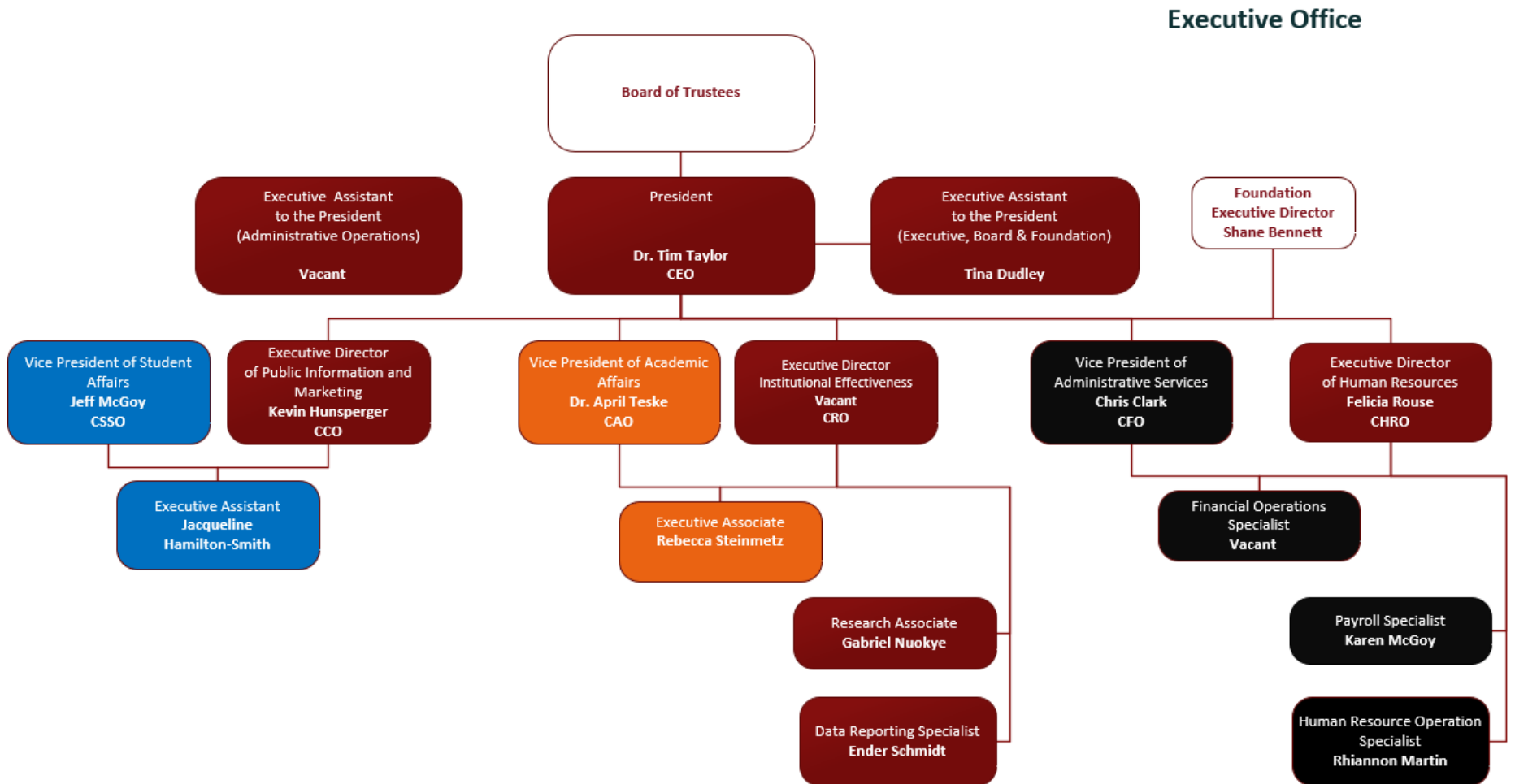
- **Academic Leadership:** Vice President of Academic Affairs (VPAA), is responsible for overseeing academic programs, faculty development, and ensuring the educational quality of the institution.
- **Administrative Functions:** Vice President of Administrative Services (VPAS) is responsible for areas such as finance, information technology, and facilities, contributing to the smooth functioning of the institution within these domains.
- **Student Affairs Leadership:** Vice President of Student Affairs (VPSA) is a key administrative role in educational institutions. This position oversees a range of services and programs that contribute to the overall well-being, development, and success of students, such as advisement, financial aid, accessibility services, and student organizations

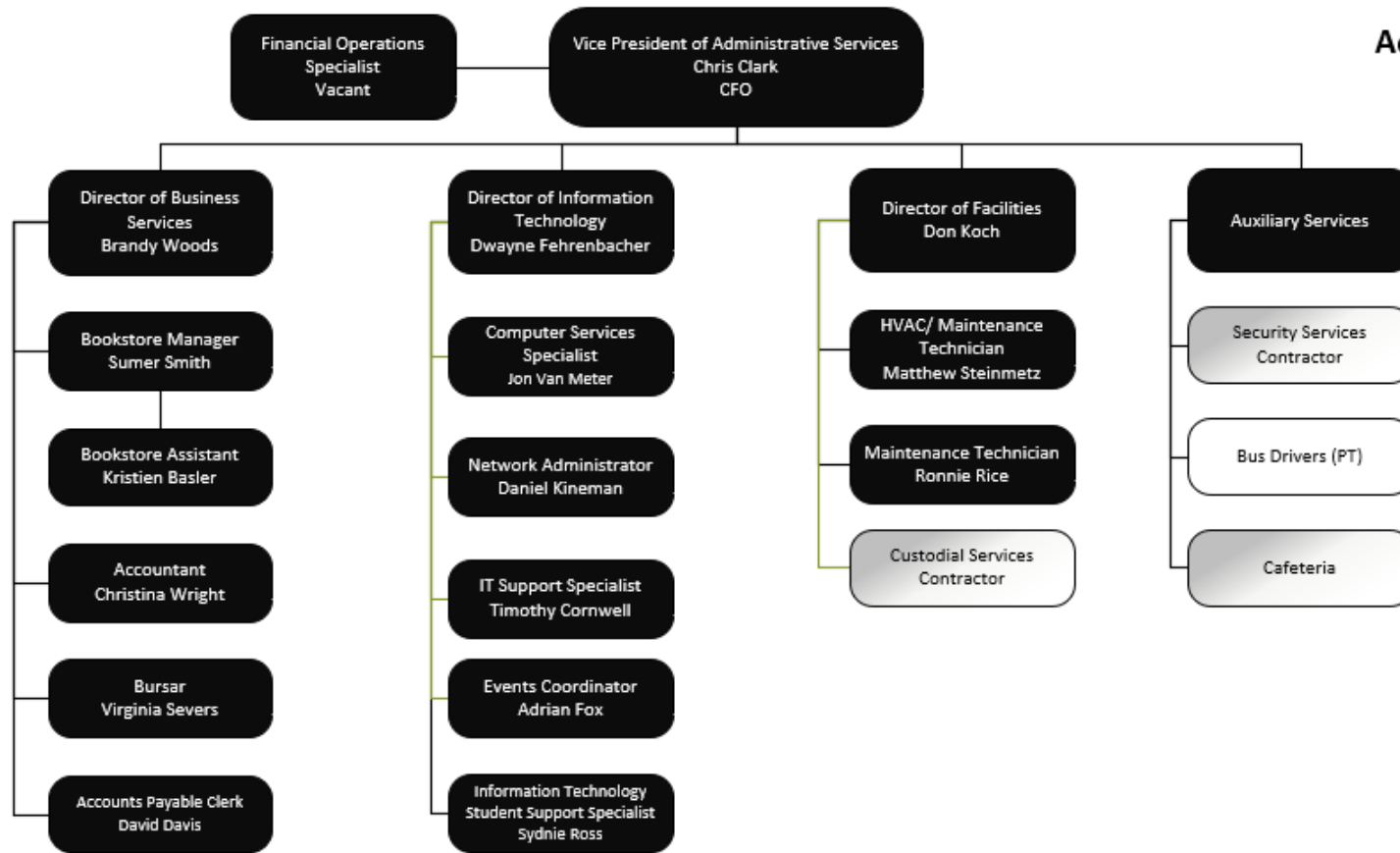
By fostering collaboration, effective governance, and a shared commitment to the institution's mission, SCC can enhance our overall effectiveness and better serve our students and communities.

Shawnee Community College Organizational Chart



ORGANIZATIONAL OVERVIEW



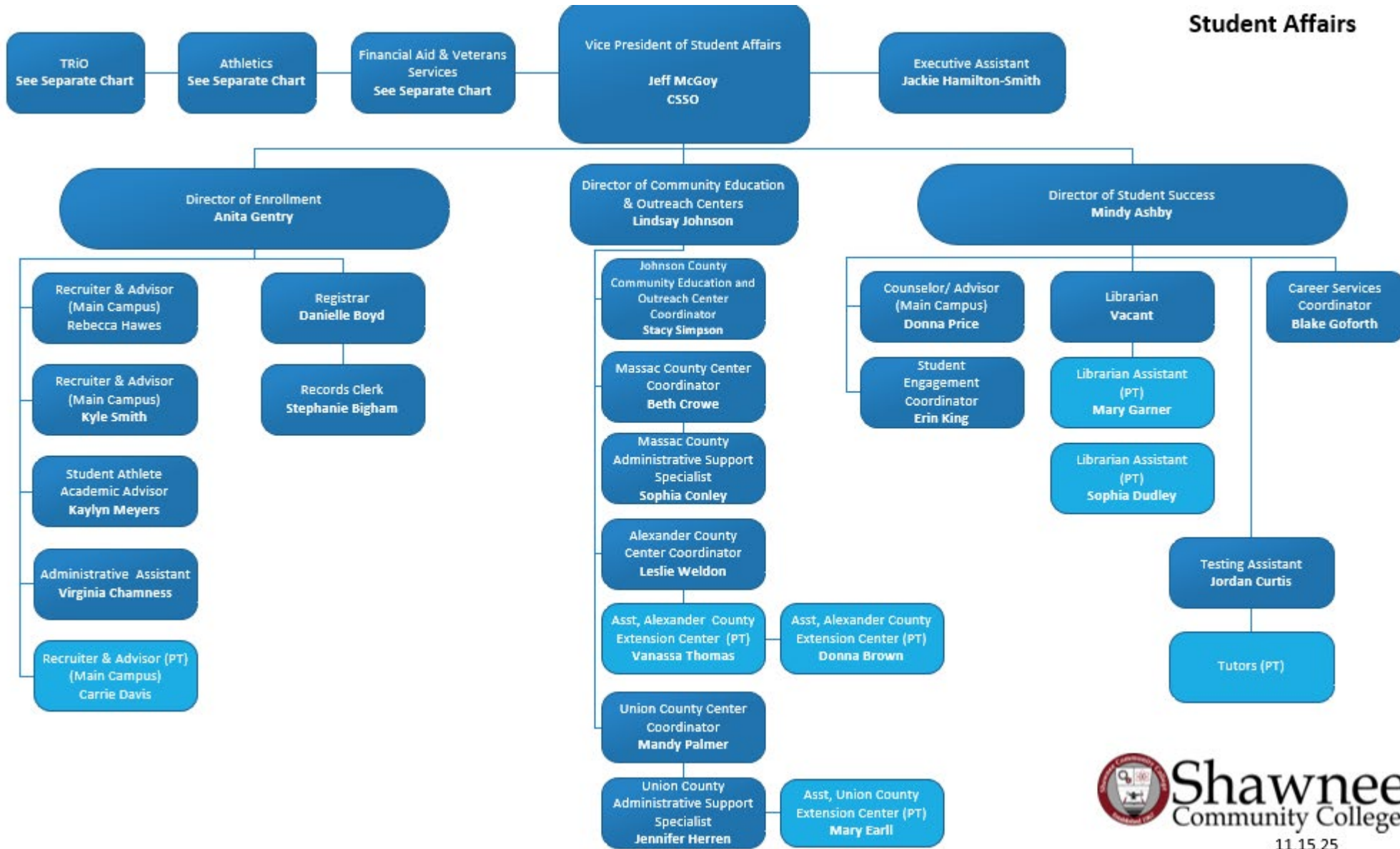


Administrative Services

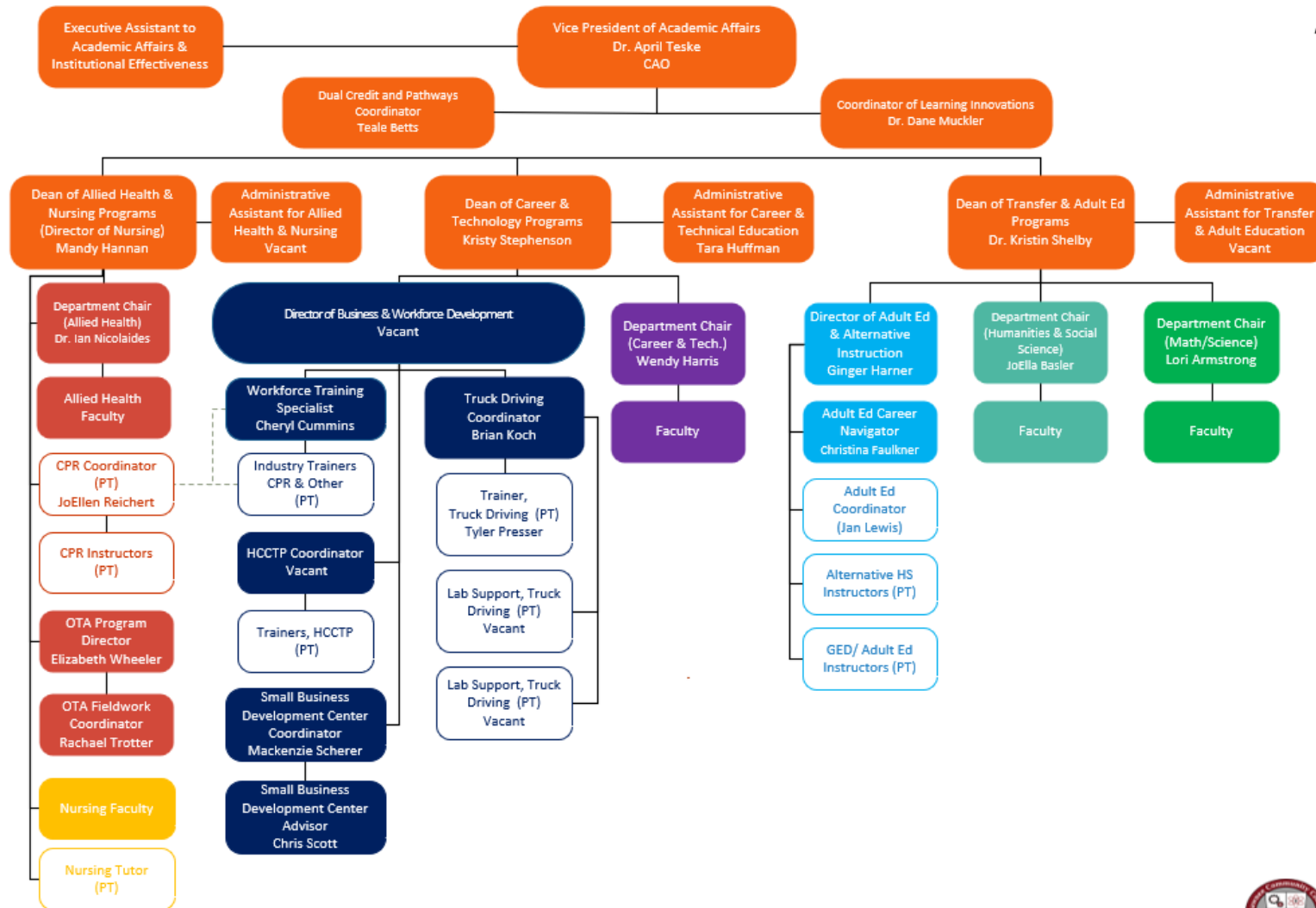


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Student Affairs



Academic Affairs



For full-time faculty disciplines, see Department Cluster Charts.

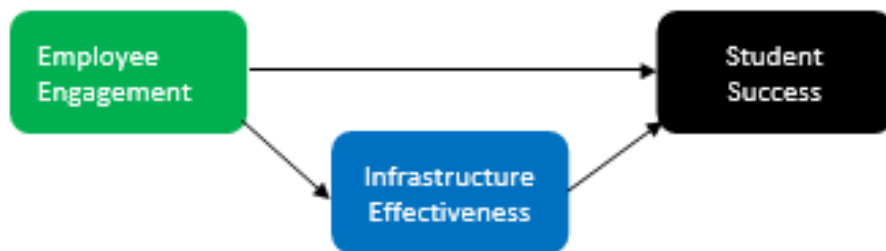
INSTITUTIONAL EFFECTIVENESS

The Office of Institutional Effectiveness collects, analyzes, and disseminates internal and external data/information to support the college in data-informed decision-making along with developing creative solutions that improve institutional effectiveness, accountability, and student success.

Institutional Effectiveness supports services for administration, faculty, staff, students, and the Board of Trustees.

THE EFFECTIVENESS MODEL

The [Shawnee Community College Effectiveness System \(SCCES\)](#) originated from professional research in which thousands of qualitative data points (from community college students and employees) were used to construct the initial instrument. Further, metrics found in the model can be used to create accountability and organizational alignment. In addition, the model can be effectively used to facilitate (and document) the lifecycle of Higher Learning Commission (HLC) activities. The model is inclusive of measures from other community college assessment tools including the Achieving the Dream (ATD) project, the Community College Benchmark Project (CCBP), and the Voluntary Framework of Accountability (VFA). Finally, and most importantly, history has shown that the implementation of just the Student Success elements of the model at other community colleges have demonstrated positive results for students, the College, and the community.



The overarching framework for the model includes three foundational elements: Employee Engagement, Infrastructure Effectiveness, and Student Success. Together, these elements form a simple system – making this a “systems model.” A simple system is generally recognized to have three elements-input, process, output. For SCCES, the input is Employee Engagement; the process is Infrastructure Effectiveness; and the output is Student Success. Understanding the relationship between the system elements and how they potentially interact with each other is critical.

For example, in this system, Engaged Employees (input) working through Effective Infrastructures (process) create Student Success. This relationship suggests that changes made to influence improvements in the employee engagement system, would likely influence both infrastructure effectiveness (i.e., performance) and student success. Further, changes aimed at improving the College’s infrastructure by engaged employees, would also likely improve student success. Knowing these relationships helps the College prioritize potential strategic actions.

The Key Performance Indicators (KPIs) in the SCCES model are the indicators that inform the decision-making, planning, and effectiveness of the College. These KPIs are woven into [Board of Trustee Strategic Outcomes Policies](#), [Strategic Outcomes Policy monitoring reports](#), the College Strategic Plan, and department/program-level assessment and action plan documents.

STRATEGIC PLANNING PROCESS

Development of the Strategic Plan

During the 2021-2020 academic year, the College conducted an in-depth evaluation of its performance from a status (i.e., what's being done), readiness (i.e., what can be done) and best practice (i.e. what should be done) perspective using the [Shawnee Community College Effectiveness System \(SCCES\)](#), explained in the previous section.

The three foundational elements of SCCES, Employee Engagement, Infrastructure Effectiveness, and Student Success, are the pillars of the SCC Strategic Plan, as seen in Table 1, the Strategic Plan Overview, below.

A baseline of the SCCES Key Performance Indicators (KPIs) in these three elements was collected and analyzed, culminating in a [College Status Report](#) in June 2021, to determine strengths and areas for improvement. This College Status Report, combined with the results of stakeholder meetings, consequently led to the revision of the College's 2018-2025 strategic plan. The newly revised 2021-2025 Strategic Plan was adopted, and the KPIs were incorporated as measures of performance and the necessary resources to fund each strategy were initially allocated. Additionally, the Board of Trustees and SCC employees (through a Shared Governance model) are revising all policies, which incorporate the KPIs as performance measures. Therefore, SCC now has a deliberately aligned institutional effectiveness system that is informed by data, a Strategic Plan appropriate to our mission, and clearly defined goals and strategies that will achieve the ambitious and attainable enrollment target of 40,000 reimbursable credit hours ($\approx 1,350$ FTE).

Integration of Financial and Non-Financial Goals

As can be seen in the Strategic Plan Tables 2-5, there are both financial and non-financial strategies included. There is a deliberate effort to integrate non-financial elements within the strategies with college budgeting and financial processes. For example, [1.4](#) speaks directly to the Academic Affairs' efforts to develop workforce training opportunities to our service area businesses to promote economic development in the community. In doing so, revenue is generated through workforce contracts that influences decision made in the budgeting process. [2.1](#) speaks to streamlining student intake processes in Student Affairs to empower students to make more informed decisions. These strategies involve employee professional development and the purchase of hardware and software that will be an expense that must be accounted for in the budgeting process and long-term financial plan. The College has implemented a robust [budget timeline and cycle](#) that incorporates the program-level annual Continuous Quality Improvement (CQI) planning to ensure employee involvement in the budget development and financial planning processes, which is explained in the next section. An annual update is made to the Strategic Plan to ensure resources needed to fund each strategy are adjusted to assist with budgeting and long-term decision-making.



Strategic Plan

2021-2025

Mission: SCC provides quality higher education, community education, training, and services that are accessible, affordable, and promote life-long learning.

HLC Criterion Relevant to this Strategic Planning Process:

- 3.A. The rigor of the institution's academic offerings is appropriate to higher education.
- 3.B. The institution offers programs that engage students in collecting, analyzing, and communicating information; in mastering modes of intellectual inquiry or creative work; and in developing skills adaptable to changing environments.
- 3.D. The institution provides support for student learning and resources for effective teaching.
- 4.C. The institution pursues educational improvement through goals and strategies that improve retention, persistence and completion rates in its degree and certificate programs.
- 5.C. The institution engages in systematic and integrated planning and improvement.

Summary of Goals & Objectives

Strategic Plan Overview, Table 1

SCC Strategic Plan 2021-2025		
Goals and Objectives		
<u>STUDENT SUCCESS</u>	<u>EMPLOYEE ENGAGEMENT</u>	<u>INFRASTRUCTURE EFFECTIVENESS</u>
<p>Goal 1: Identify and Develop Programs that Meet the Educational Needs of Our Community and Region. 1.1 Articulate baccalaureate and career/technical programs with regional universities; create seamless transfer opportunities for students. 1.2 Enhance academic programs in ways that strengthen the alignment between student learning and employment opportunities in our service area. 1.3 Strengthen partnerships with local business leadership and community stakeholders. 1.4 Develop workforce training partnerships with regional employers to promote economic development and job creation in the community.</p> <p>Goal 2: Increase Student Completion 10% by FY23. 2.1 Streamline student intake processes in ways that empower students to make informed program and course decisions. 2.2 Experiment with classroom delivery strategies to determine impact on enrollment, retention, persistence, and completion. 2.3 Increase non-traditional student enrollment, retention, persistence, and completion. 2.4 Accelerate the time it takes for students to complete development courses and achieve success in college-level gatekeeper courses. 2.5 Accelerate the time it takes for students to complete adult education courses and achieve success in a college-level course.</p>	<p>Goal 3: Strengthen College Processes and Systems in Ways that Create an Institutional Culture of Excellence, Inclusiveness, Engagement, Accountability, and Mutual Respect. 3.1 Integrate elements of diversity, equity, and inclusion into all College systems and processes. 3.2 Increase employee talent, technical capability, and leadership skills. 3.3 Align organizational structure to achieve strategic results. 3.4 Improve shared governance processes. 3.5 Amplify employee recruitment, socialization, and inclusion efforts to facilitate a strong sense of teamwork and community.</p>	<p>Goal 4: Strengthen the College’s Infrastructure in Ways that Promotes Student Learning, Completion, and Institutional Sustainability. 4.1 Implement a data-driven institutional effectiveness evaluation model. 4.2 Improve teaching and learning processes. 4.3 Improve course scheduling processes. 4.4 Align marketing & recruiting processes with enrollment goals. 4.5 Improve post-graduate and alumni services. 4.6 Improve budget development and resource allocation processes. 4.7 Ensure technology infrastructure supports student learning, student success, and administrative needs. 4.8 Ensure facilities supports student learning, student success, and administrative needs. 4.9 Develop a long-term financial plan.</p>

Strategic Plan Goal 1, Table 2

SCC Strategic Plan 2021-2025 Goal 1 Objectives and Strategies	
<p>1.1 Articulate baccalaureate and career/technical programs with regional universities; create seamless transfer opportunities for students. Strategy (A): Implement the Saluki Step Ahead initiative. Strategy (B): Articulate ADN program with regional Universities. Strategy (C): Review, renew, and revise (as appropriate) current articulation agreements. Strategy (D): Improve articulation agreement landing page.</p>	<p>1.2 Enhance academic programs in ways that strengthen the alignment between student learning and employment opportunities in our service area. Strategy (A): Expand Truck Driving program to Metropolis and Cairo Extension Centers. Strategy (B): Increase capacity and enhance ADN program. Strategy (C): Improve Automotive Technology program. Strategy (D): Integrate high-definition cadaver training experiences into the College's Life Science courses. Strategy (E): Pilot the use of A/R and/or M/R to enhance learning in select courses. Strategy (F): Implement the Medical Assistant Program. Strategy (G): Evaluate potential expansion of the HVAC program. Strategy (H): Evaluate feasibility of expanding the Diesel Technology program. Strategy (I): Evaluate the feasibility of developing a Construction Equipment Operator program. Strategy (J): Evaluate the feasibility of developing an Industrial Mechanics program. Strategy (K): Explore options to improve relevance of Information Technology programs. Strategy (L): Explore options to improve relevance of the Health Information Technology program. Strategy (M): Evaluate the feasibility of providing academic programming at the Shawnee and Vienna Correctional facilities. Strategy (N): Evaluate and optimize athletic programming. Strategy (O): Develop measures and targets for CTE program performance.</p>
<p>1.3 Strengthen partnerships with local business leadership and community stakeholders. Strategy (A): Strengthen Advisory Committees and ensure all CTE programs conduct at least bi-annual meetings. Strategy (B): Engage President's Community Advisory Committee members to host an annual community forum event. Strategy (C): Strengthen relationships with local Chambers of Commerce. Strategy (D): Establish a College presence at County Board Meetings in all five Counties. Strategy (E): Establish a College presence at City Council Meetings throughout the College's service area. Strategy (F): Strengthen College presence with Southern 5 Regional Planning District & Development Commission. Strategy (G): Strengthen College presence with Southern 14 Workforce Investment Board. Strategy (H): Strengthen College presence with Local K-12 School Boards.</p>	
<p>1.4 Develop workforce training partnerships with regional employers to promote economic development and job creation in the community. Strategy (A): Assist Aeriz with the development of their workforce. Strategy (B): Assist Harrah's Casino with the development of their workforce. Strategy (C): Develop a proposal for the Illinois Department of Corrections to train employees at the Shawnee and Vienna Correctional Centers. Strategy (D): Establish a Minority Business Council to facilitate business growth and development throughout our service area. Strategy (E): Implement a plan to provide professional development opportunities for workers who need to maintain licensure and certifications.</p>	

Strategic Plan Goal 2, Table 3

SCC Strategic Plan 2021-2025 Goal 2 Objectives and Strategies	
<p>2.1 Streamline student intake processes in ways that empower students to make informed program and course decisions. Strategy (A): Develop digital career pathway blueprints (Program Planning Guides) for each program of study. Strategy (B): Evaluate placement exam cutoff scores and develop standards that reflect the knowledge and skills needed for program success. Strategy (C): Develop a student orientation process to include a First Year Experience (FYE) initiative. Strategy (D): Create a seamless and consistent advisement and registration experience for students. Strategy (E): Implement an online catalog and student handbook. Strategy (F): Identify and reduce the time it takes to package financial aid awards letters, including online students, and inform student of financial aid options. Strategy (G): Strengthen recruitment messaging focus on student success, academic quality, and value. Strategy (H): Develop a system for managing recruitment processes.</p>	<p>2.2 Experiment with classroom delivery strategies to determine impact on enrollment, retention, persistence, and completion. Strategy (A): Experiment with classroom delivery strategies to determine impact on enrollment, retention, persistence, and completion. Strategy (B): Accelerate student completion of gatekeeper courses. Strategy (C): Encourage and educate transfer students (and family) about the value of completing the IAI GECC core and additional IAI courses prior to transfer. Strategy (D): Expand the utilization of the Retention Alert System to assist students with academic and attendance concerns. Strategy (E): Increase the accuracy, timeliness, and frequency of student contact with Financial Aid office. Strategy (F): Evaluate and optimize student engagement program.</p>
<p>2.3 Increase non-traditional student enrollment, retention, persistence, and completion. Strategy (A): Increase the number of courses offered at each Extension Center Strategy (B): Increase the number of evening and weekend courses offered. Strategy (C): Increase the number of intersession courses offered. Strategy (D): Experiment with different options aimed at accelerating the completion of an AA/AS degree. Strategy (E): Create and execute an enrollment plan that creates financial sustainability for each Extension Center. Strategy (F): Ensure a full spectrum of student support services are continuously available at all Extension Centers.</p>	<p>2.4 Accelerate the time it takes for students to complete development courses and achieve success in college-level gatekeeper courses. Strategy (A): Develop and provide free access to math, reading, and writing refresher modules that could prepare individuals for taking the College Placement Exam. Strategy (B): Work with K-12 institutions to ensure High School graduates test as “college ready” on the Accuplacer entrance exam. Strategy (C): Accelerate developmental reading course sequence. Strategy (D): Accelerate developmental math course sequence. Strategy (E): Accelerate developmental English course sequence. Strategy (F): Develop an alternative pathway for students to complete the developmental sequence. Strategy (G): Bundle developmental units of instruction with college-level courses.</p>
<p>2.5 Accelerate the time it takes for students to complete adult education courses and achieve success in a college-level course. Strategy (A): Expand bridge programming initiatives (BOUNCE) in Adult Education. Strategy (B): Implement Career Cluster Framework throughout ABE & ASE programs. Strategy (C): Design pathways for learners interested in employment or further education, regardless of their skill level at the point of entry. Strategy (D): Integrate financial literacy, life skills, technology, and study skills into all levels of the curriculum. Strategy (E): Align adult education programming with career laddering CTE credentials, certificates and/or degrees that lead to living wage jobs and ensure multiple entry. Strategy (F): Implement an assessment model that considers learners past experiences and workplace skills. Strategy (G): Explore opportunities to link with (and scale) the College’s TRiO SSS learner support efforts aimed at reducing barriers to retention, improving progress, and facilitating transition to postsecondary CTE programs.</p>	

Strategic Plan Goal 3, Table 4

SCC Strategic Plan 2021-2025 Goal 3 Objectives and Strategies	
<p>3.1 Integrate elements of diversity, equity, and inclusion into all College systems and processes. Strategy (A): Establish a Diversity, Equity, and Inclusion (DEI) Committee Strategy (B): Adopt a DEI Board policy. Strategy (C): Increase awareness of diversity, equity, and inclusion through multicultural activities in classrooms and throughout campus. Strategy (D): Link student assessment outcomes of global and cultural awareness core competency to plan future DEI events. Strategy (E): Review administrative policies and procedures to ensure they are free of implicit and explicit biases. Strategy (F): Review and revise HR procedures to ensure equity.</p>	<p>3.2 Increase employee talent, technical capability, and leadership skills. Strategy (A): Provide advanced ERP (Colleague) and CROA training. Strategy (B): Provide customer service training. Strategy (C): Provide advanced training for Microsoft Office products. Strategy (D): Explore the possibility of a establishing an externship (or exchange) experience for interested employees.</p>
<p>3.3 Align organizational structure to achieve strategic results. Strategy (A): Streamline college organizational structure to achieve strategic results. Strategy (B): Perform an organization skills assessment to identify talent gaps. Strategy (C): Create opportunities for cross-skill training.</p>	<p>3.4 Improve shared governance processes. Strategy (A): Establish a formal shared governance structure for <u>College</u> operations. Strategy (B): Revise college policy manual with an emphasis of separating Board policy from administrative policy, procedures, and guidelines. Strategy (C): Implement an inclusive communication plan to support shared governance processes. Strategy (D): Foster a culture that supports open communication, transparency, mutual respect, and personal accountability.</p>
<p>3.5 Amplify employee recruitment, socialization, and inclusion efforts to facilitate a strong sense of teamwork and community. Strategy (A): Establish a new employee orientation process. Strategy (B): Implement an employee exit interview process. Strategy (C): Implement a formal tenure process for full-time faculty. Strategy (D): Create consistent employee recognition processes. Strategy (E): Develop events that promote inclusive employee interaction.</p>	

Strategic Plan Goal 4, Table 5

SCC Strategic Plan 2021-2025	
Goal 4 Objectives and Strategies	
<p>4.1 Implement a data-driven institutional effectiveness evaluation model. Strategy (A): Customize Shawnee Community College Effectiveness System (SCCES) to reflect institutional need. Strategy (B): Strengthen SCCES linkage with budget development and reporting processes. Strategy (C): Strengthen SCCES linkage with academic assessment process. Strategy (D): Strengthen SCCES linkage with Capital Improvement process. Strategy (E): Strengthen SCCES linkage with IT infrastructure development process. Strategy (F): Develop data structures to support strategic improvement needs. Strategy (G): Implement Monitoring Reports to support Board Policy Governance process. Strategy (H): Implement a dashboard process to publicly communicate results of <u>College</u> performance. Strategy (I): Create an institutional data book and post on web.</p>	<p>4.2 Improve teaching and learning processes. Strategy (A): Strengthen core competency assessment practices. Strategy (B): Strengthen CTE program review practices. Strategy (C): Strengthen academic discipline program review practices Strategy (D): Create and implement CTE program development standards. Strategy (E): Perform a dual credit program impact study. Strategy (F): Examine student success in light of course delivery methodology</p> <p>4.3 Improve course scheduling processes. Strategy (A): Develop guidelines for course schedule development. Strategy (B): Expand Hybrid Course delivery. Strategy (C): Improve the accuracy and timeliness of the course scheduling process.</p>
<p>4.4 Align marketing & recruiting processes with enrollment goals. Strategy (A): Strengthen recruitment messaging focus on student success, academic quality, and value. Strategy (B): Optimize website for eCommerce, strengthen interaction with mobile technology, and increase integration with social media. Strategy (C): Develop a virtual campus tour. Strategy (D): Align College’s branding with enrollment goals.</p>	<p>4.5 Improve post-graduate and alumni services. Strategy (A): Enhance career placement services for student graduates. Strategy (B): Improve graduate response rates for 6-month graduate follow-up process. Strategy (C): Survey employers of graduates to determine their perception and satisfaction of graduate’s preparedness for the workplace. Strategy (D): Implement a 5-year longitudinal study of graduate earnings and job performance Strategy (E): Implement post-graduate findings with marketing and recruitment processes. Strategy (F): Establish an alumni development process.</p>
<p>4.6 Improve budget development and resource allocation processes. Strategy (A): Engage Board Finance Committee in the budget development and allocation process. Strategy (B): Revise budget submission document to reflect Board preferences and priorities. Strategy (C): Increase employee involvement in the budget development process. Strategy (D): Submit budget to Government Finance Officers Association (GFOA) for consideration of distinguished budget presentation award.</p>	<p>4.7 Ensure technology infrastructure supports student learning, student success, and administrative needs. Strategy (A): Align Information Technology plan with the College’s strategic plan. Strategy (B): Evaluate the possibility of conducting a Technology Readiness Assessment (TRA).</p>
<p>4.8 Ensure facilities supports student learning, student success, and administrative needs. Strategy (A): Align capital projects plan with the College’s strategic plan. Strategy (B): Evaluate the possibility of conducting a Facility Conditions Assessment (FCA).</p>	<p>4.9 Develop a long-term financial plan. Strategy (A): Develop a rolling three-year tuition strategy. Strategy (B): Develop a debt-management plan.</p>

BUDGET PLANNING PROCESS

This [Budget Process](#) was constructed in a way that allows input from every employee at the College and provides a way for departments (Academic Affairs, Student Affairs, Administrative Services, and Executive Office) to monitor the progress of their respective programs/[entities](#) toward meeting the institutional goals and objectives set forth in the Strategic Plan, as is explained in the following section. The Continuous Quality Improvement (CQI) process is the way in which the College systematically accomplishes this. Resources needed, including any budgetary requests for the following fiscal year, are determined in the CQI process.

The completed CQIs are submitted to the respective departmental Budget Officers (BO) who confer with the department Vice-President. Each department Vice President meets with the Chief Financial Officer (CFO) to discuss budget needs. Individual meetings are, at times, held with individual programs within the departments to discuss specific details and budgetary requests. Once a department develops a tentative budget, it is entered into the College's Enterprise Resource Planning (ERP) system. From there it is reviewed by the CFO and President. Any questions that arise when finalizing the budget are answered by the respective departmental senior leader in consultation with the BO and program-level employees.

Once the balanced budget is developed, the CFO forwards the budget to the President for final review and approval. After the President has reviewed and approved the budget, it is forwarded to the Board of Trustees for review. The budget is then posted for public display for no less than thirty days. After thirty days, a public hearing is held before the Board can take any final action at the next scheduled board meeting.

The budget is built to invest in employee engagement and development and integrates the Shawnee Community College Effectiveness System (SCCES) with budget priorities, as is evidenced in the Strategic Plan [Goal 4, strategies 4.1.B, 4.1.D, and all of 4.6](#). Priorities include:

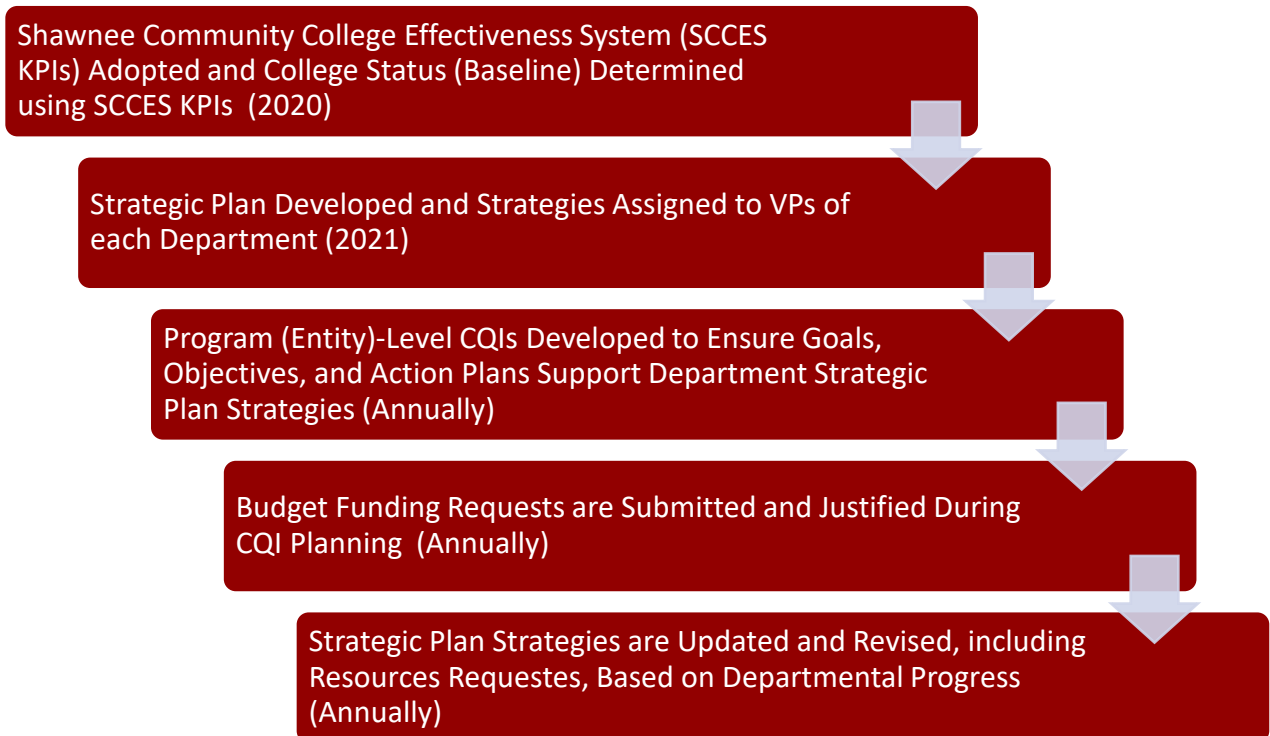
- Develop a clear relationship between budget allocation and credit hour generation.
- Link budget allocation with academic and operational outcomes.
- Have a multi-year equity-based tuition model.
- Have a multi-year capital equipment list.
- Have a multi-year facility improvement list.
- Use 4.5% of operational funds for capital improvement.
- Use 3.5% of operational funds for technology infrastructure.
- Limit the budget to actual variance to 10%.

DEPARTMENTAL PROGRAM GOALS

As discussed in the previous section, the assessment of the College's departments and programs, referred to as [entities](#), occurs on an annual cycle that is aligned with the [budget cycle](#). At the beginning of each academic year, all entities within the College complete a Continuous Quality Improvement (CQI) plan that details their goals, objectives, and action plans for that year that will help them accomplish their assigned strategic plan initiatives (see [chart below](#)). Each entity is expected to use the analysis of their key performance indicators (KPIs) from the prior year when determining their priorities. Analysis of these key performance indicators focuses on results of their goals and objectives to inform budgetary requests. Academic programs also use their program and course data, including the analysis of the general education core competencies. Objectives and performance measures are aligned to the Strategic Plan and incorporate the College's Effectiveness System (SCCES) KPIs as measures. Budget requests for the following year are also indicated and justified on the CQI. Once completed, the CQI is submitted in WIDS, the College's assessment program, to allow the assessment team and Budget Officer's access for monitoring.

The diagram below shows the intentional manner in which the College approaches planning to ensure College goals and objectives, daily operations, and budget are fully integrated.

Systematic College Planning.



SCC ASSESSMENT ENTITIES

Department: Executive Offices

Human Resources
Institutional Effectiveness
Public Relations

Department: Academic Affairs

Adult Education
Allied Health (CQI for each program)
Nursing (CQI for each program)
Career & Technical Education Programs (CQI for each program)
Business & Industry: (CQIs for: Workforce Development, Continuing Education, HVAC, and Basic Electricity, HCCTP, Construction Mgt)
Humanities, Social Sciences, and Communication
Math/Science
Truck Driving

Department: Student Affairs

Enrollment Services/Advisement/ Admissions & Records
Recruitment
Career & Placement Services
TRiO-Student Support Services
TRiO-Educational Talent Search
Financial Aid
Student Life (includes Clubs, Organizations, Student Activities, Athletics):
 Clubs identified for Assessment: Ag/Advocates Club, Cosmetology Club, Esports, Student Book Club, Music Club, Phi Theta Kappa, Student Ambassadors, Student Senate
Student Success Center (Learning & Tutoring Centers/Disability Services/ Counseling Services)
Library Services
Community Education & Outreach

Department: Administrative Services

Bookstore
Business Department (A/P, A/R, Payroll, Bursar)
Facilities/Maintenance
IT
Learning Resource Center (Educational Technology)

Departmental Strategic Plan Goals/Shared Governance Alignment		
ACADEMIC AFFAIRS- Dr. Teske (VPAA)		
Team	HLC Criteria	Strategic Plan Strategies <i>*FY24 priority strategies based on recommendations in April 2023 Update</i>
Student Academic Assessment	1.C.1. 4.B.	3.1.D*- Global/Cultural Awareness Outcomes to DEI events- McNally (work with Cultural Awareness) 4.1.C.*- Academic Assessment- McNally 4.2.A.- Core Competencies- McNally
Academic Standards	2.D. 2.E.4 3.A. 3.C.2. 3.C.3 3.C.4 3.C.5 3.C.6 4.A.	1.2.A*-Trucking Driving- Stephenson 1.2.B.*- ADN- Hannan 1.2.C.*- Automotive- Stephenson 1.2.D.*-Cadaver training- Hannan/Shelby 1.2.E.- AR/VR/MR- Stephenson/Shelby/Hannan 1.2.F.*- Medical Assistant- Hannan 1.2.G.- HVAC- Stephenson 1.2.H.- Diesel- Stephenson 1.2.I.- Construction Equipment Operator - Stephenson 1.2.J.- Industrial Mechanics- Stephenson 1.2.K.- Information Technology- Stephenson 1.2.L.*- Health Information Technology- Hannan 1.2.O.- Measures/Targets for CTE programs- Stephenson/Black (work with SAAT) 1.2.P.*- NEW! Welding- Stephenson 1.2.Q.*- NEW! Construction Tech program- Stephenson 1.2.R.*- NEW! Health Sciences Career Pathway certificate- Hannan 1.2.S.*- NEW! Competency-based Business program- Stephenson 1.2.T.*- NEW! OTA program- Hannan 1.3.A.*- CTE Advisory Committees- Stephenson 1.4.A.*- Workforce development-Dover 1.4.D.*- Minority Business Council – Dover 1.4.F.*- Apprenticeships and pre-apprenticeships- Dover

		<p>2.1.B.- Individual Program Placement Scores- Stephenson/Shelby/Reach 2.2.A.*- Classroom Delivery Strategies- Stephenson/Shelby/Hannan 2.3.B.- Course Options for Non-traditional Stephenson/Shelby/Hannan 2.5.F.- Consider credit for past experiences- Stephenson/Harner/Boyd 2.3.G.- Prior Learning Assessment 3.5.C.*- Formal Tenure Process for FT Faculty- Cather (work with Rouse) 4.2.B.*- CTE Program Review Practices- Stephenson/ Black (work with SAAT) 4.2.C.*- Academic Discipline Program Review Practices- Shelby/ Black (work with SAAT) 4.2.D.*- CTE Program Development Standards- Stephenson/ Black (work with SAAT) 4.2.E.- Dual Credit Impact Study- Betts 4.2.F.- Examine Student Success by delivery method- Stephenson/Shelby/Hannan/ Black 4.3.A.*- Scheduling Guidelines- Cather/Stephenson/Shelby/Hannan 4.3.B.- Expand Hybrid Courses- Stephenson/Shelby/Hannan</p>
ADMINISTRATIVE SERVICES- Chris Clark (VPAS)		
Business & Finance	<p>5.B.3 5.B.4 5.C.-all</p>	<p>4.6.A.*- Board Finance Committee- Clark 4.6.B.*- Revised Budget Submission Document- Clark 4.6.C.*- Employee Engagement in Budget Development- Clark 4.6.D.*- Submit GFOA Document- Clark 4.9.A.*- Rolling 3-year Tuition Strategy- Clark 4.9.B.*- Debt-Management Plan- Clark</p>
Facility Management	<p>3.D.4 5.B.1</p>	<p>3.2.A.*- Advanced Ellucian Product Training- Fehrenbacher (work with Teske and Rouse) 4.7.A.*- Align Technology Plan with Strategic Plan- Fehrenbacher 4.7.B.*- Technology Readiness Assessment- Fehrenbacher 4.8.A.*- Align Capital Projects with Strategic Plan- Koch 4.8.B.*- Facility Conditions Assessment- Koch</p>
STUDENT AFFAIRS- Jeff McGoy (VPSA)		
Student Experience	<p>2.B.-all 2.E.3. 3.C.7</p>	<p>1.2.N.*- Athletic Programming-Sparks 2.1.C.*- First Year Experience -Ashby (grant team) 2.1.E.*- Digital catalog & handbook-Jackie/Lisa/IT</p>

	3.D.1 4.C.	2.1.F.*- Financial aid package-Reach/Capps 2.2.D.*- Retention Alert-Ashby/ Black 2.2.F.*- Student Engagement (work with Cultural Awareness & SAAT)-King 2.3.A.- Courses at extension centers-Johnson/AA 2.3.E.*- Enrollment plan for extension centers-Johnson/AA (will include 2.3.A., 2.3.F.) 2.3.F.- Support Services at extension centers-Johnson/Ashby
Recruitment & Enrollment	3.D.2 3.D.3.	1.1.A.- Saluki Step Ahead-Boyd/AA/ Black 1.1.B.- Articulate ADN-Boyd/AA/ Black 1.1.C.*- Articulation agreements-Boyd/AA 1.1.D.*- Articulation landing page-Boyd/AA/IT 2.1.D.- Advisement & Registration-Reach/AA (need pathways) 2.1.G.- Recruitment messaging -Reach/Hunsperger 2.1.H.*- Recruitment process -Reach (will impact 2.1.D.) 2.2.C.- GECC value-Reach/AA (need articulation agreements)
DEI- Felicia Rouse (ED of Human Resources)		
Employee Relations (combined with PD)	3.C.1.	3.1.F.*- Review/revise HR practices 3.2.B.*- Customer service training 3.2.D.- Employee externship/exchange experience 3.3.B.- Organization skills gap 3.3.C.*- Cross-skill training 3.5.A.*- New employee orientation 3.5.B.*- Exit interview process 3.5.D.*- Employee Recognition Process
Cultural Awareness	1.C.2. 1.C.3.	3.1.C.*- multi-cultural activities in classrooms and campus (work with Student Experience Team & SAAT) 3.1.E.- Policies/procedures free from biases (work with Executive Council) 3.3.A.*- Streamline organizational structure (work with President) 3.5.E.*- Events that promote inclusive employee interaction
EXECUTIVE OFFICE – Dr. Tim Taylor (President)		
		2.1.G.*- Recruitment Messaging 4.1.A.*- Customize SCCES 4.1.B.*- Link SCCES with budgeting and reporting processes

		<p>4.1.C.*- Link SCCES with academic assessment processes 4.1.D.- Link SCCES with Capital improvement process 4.1.E.- Link SCCES with IT infrastructure development process 4.1.F.*- Data structures to support strategic improvement 4.1.G.*- Monitoring reports 4.1.H.*- Data dashboard 4.4.B.*- Optimize website for eCommerce, strengthen interaction with mobile tech & social media 4.4.C.*- Virtual tour 4.4.D.- Align branding with enrollment goals 4.5.B.*- Graduate follow-up surveys 4.5.C.- Employer surveys 4.5.D.- Longitudinal study of graduate earnings and job performance 4.5.E.- Link graduate findings to marketing and recruitment processes</p>
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BUDGETARY PURPOSE

SCC plays a crucial role in providing accessible and affordable higher education to a diverse range of students. The budgetary purposes of community colleges are multifaceted and typically encompass various aspects to ensure the effective operation and fulfillment of their mission. Key budgetary purposes of SCC are:

- ❖ **Instructional Expenses**
 - Faculty Salaries
 - Classroom Materials
- ❖ **Student Support Services**
 - Advising and Counseling
 - Tutoring and Academic Assistance
- ❖ **Administrative Costs**
 - Administrative Salaries
 - Operational Expenses
- ❖ **Technology and Infrastructure**
 - It Services
 - Facility Maintenance
- ❖ **Financial Aid and Scholarships**
 - Student Aid Programs
 - Emergency Assistance
- ❖ **Professional Development**
 - Faculty and Staff Training
- ❖ **Marketing and Outreach**
 - Recruitment Efforts
- ❖ **Research and Development**
 - Program Development
- ❖ **Reserve Funds**
 - Contingency Planning

The College comprises the financial plan by aligning the institution's mission, strategically allocating resources, and fostering a collaborative and transparent budgeting process. The overarching goal is to maintain a balance that ensures that quality of education and support services while keeping education accessible and affordable for a diverse student population.

STATUTORY AUTHORITY IN BUDGET PROCESS AND PUBLIC INVOLVEMENT

The Illinois *Public Community College ACT* (110 ILCS 805/3- 20) states, "...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 public 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. Notice of availability for public inspection and of such public hearing shall be given by publication in a newspaper published in such district, at least 30 days prior to the time of such hearing."

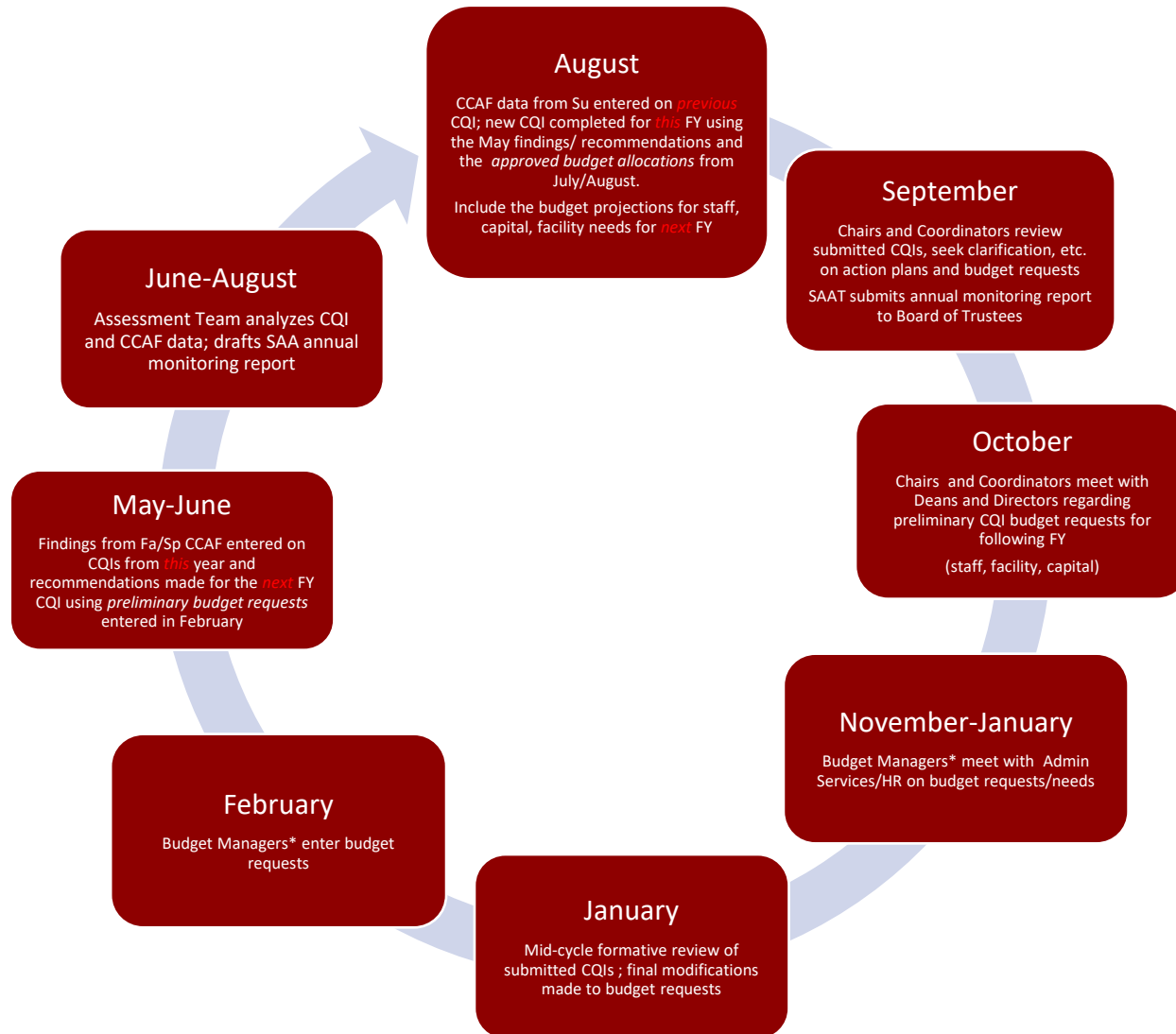
Further, the Illinois Community College Board's (ICCB) Fiscal Manual states, "Each local Board of Trustees must adopt a budget for each fiscal year within or before the first quarter of each fiscal year. Moreover, a tentative budget must be available for public inspection for at least 30 days prior to final adoption; and at least one public hearing must be held on the tentative budget."

Finally, Section 1501.504 of ICCB Administrative Rule states, "an electronic copy of the official district budget shall be filed with ICCB by October 15 of each year in the format prescribed by the ICCB. An electronic copy of amended budgets shall also be filed with ICCB within 30 days after their adoption. Colleges may develop a budget format for internal use that reflects their own individual organizational structures."

The tentative budget is available for public inspection in the Chief Financial Officer's (CFO) office through the scheduled Budget Hearing and regular Board meeting. Publication of the budget's availability and notice of the Public Hearing on the Budget is advertised in a newspaper published in the district and on the College's website.

The tentative budget represents the current and best judgment of the College's administration relative to anticipated revenues for fiscal year 2026. It is based on information available at the time of publication. When new information becomes available, changes will be made to the final budget and those changes will be reviewed with the Board prior to approval of a final budget. As required by law, a Public Hearing on the Budget will be held and following the hearing, a final budget will be presented to the Board for its approval.

BUDGET TIMELINE



BUDGET CALENDAR

Milestone description	Assigned to	Start	Days
October			
Chairs and Coordinators meet with Deans and Directors regarding preliminary CQI budget requests for following FY (staff, facility, capital)	Assessment Coord/Deans/VP Academic Affairs	10/1/2024	30
Develop Early Enrollment Estimates	Ex Dir Institutional Effectiveness - Sabrina Black	10/1/2024	30
Annual Budget Financial/Process Goals Developed	VP Admin Services - Chris Clark	10/1/2024	30
November			
Develop Local Property Tax Estimates	Dir Business Services - Brandy Woods	11/1/2024	30
Preparation of Certificate of Tax Levy	Dir Business Services - Brandy Woods	11/1/2024	30
Develop Budget Assumptions for Revenues & Expenses	VP Admin Services - Chris Clark, Dir Business Services - Brandy Woods	11/1/2024	15
Set Date for Truth in Taxation Hearing (if required)	Board of Trustees	11/1/2024	7
Review & Approve Budget Financial/Process Goals	President's Cabinet	11/1/2024	30
Meetings with VP's & President RE: Position Requests and preliminary budget requests	Dir Human Resources - Felicia Rouse VP Admin Services - Chris Clark	11/1/2024	15
Review Certificate of Tax Levy	Board Finance Committee	11/15/2024	15
Review and Consider Impact of Audit on Next Year's Budget	Board Finance Committee	11/15/2024	15
December			
Development of Tuition/Fee Proposal	Business & Finance Team	12/1/2024	20
Conduct Truth in Taxation Hearing (if required)	Board of Trustees	12/1/2024	1
Approval of Certificate of Tax Levy	Board of Trustees	12/1/2024	4
Staffing Requests Finalized & Submitted by VP's & President	VP's & President	12/1/2024	20
Develop Early Revenue Estimates Fund 01/02	Dir Business Services - Brandy Woods	12/1/2024	20
Development of Annual Capital Plan	Facility Team	12/1/2024	20

Shawnee Community College
Fiscal Year 2026 Budget

Import Financial Data into Budgeting Tool	Accountant - Christina Wright	12/1/2024	20
January			
Review Process and Financial Goals	Board Finance Committee	1/1/2025	15
Consideration of Staffing Requests with Cost Estimates	President's Cabinet	1/1/2025	30
CQI Mid-Cycle Review & Modification for Budgeting	Assessment Coord/Deans/VP Academic Affairs	1/1/2025	30
Refresher Trainings on Budgeting Tool	Accountant - Christina Wright	1/1/2025	30
Big Picture Financial Presentation to Budget Officers	VP Admin Services - Chris Clark	1/1/2025	30
Budget Officers Input Department's Budget into Colleague	Budget Officers	1/1/2025	30
Memo to Budget Officers to Launch Budget Entry	VP Admin Services - Chris Clark	1/1/2025	15
February			
Departmental Budgets Reviewed	Deans and Directors	2/1/2025	30
Budget Scenario Projections for Payroll & Benefits	Payroll Specialist - Karen McGoy	2/1/2025	15
Tuition & Fee Proposal Review by Board Finance Committee	VP Admin Services - Chris Clark	2/1/2025	15
Annual Capital Plan to President	VP Admin Services - Chris Clark	2/1/2025	30
Budget Officers Enter Requests with Strategic Plan Connection and Justification Using Budgeting Tool	Budget Officers	2/1/2025	30
March			
Departmental Budgets Reviewed	Vice-Presidents	3/1/2025	30
Act on Tuition & Fee Proposal	Board of Trustees	3/1/2025	7
Present Annual Capital Plan to Board Finance Committee	VP Admin Services - Chris Clark	3/1/2025	10
VP's Review Budget Requests with Budget Officers	VP's	3/1/2025	30
Enrollment Estimates Updated	Ex Dir Institutional Effectiveness - Sabrina Black	3/15/2025	15
April			
Project Beginning Fund Balances	Dir Business Services - Brandy Woods	4/1/2025	7
Update Revenues based upon Final ICCB Allocations	Dir Business Services - Brandy Woods	4/1/2025	7

Shawnee Community College
Fiscal Year 2026 Budget

Present Annual Capital Plan to Board of Trustees	VP Admin Services - Chris Clark	4/1/2025	7
Budget Message Draft Created	VP Admin Services - Chris Clark	4/1/2025	7
Budget Message Finalized	President - Tim Taylor	4/8/2025	7
Update all Revenues, Including Property Taxes	Dir Business Services - Brandy Woods	4/15/2025	7
Legal Budget Format Prepared	Dir Business Services - Brandy Woods	4/15/2025	15
Tentative Budget Review by Business & Finance Team	President - Tim Taylor, VP Admin Services - Chris Clark	4/22/2025	7
Tentative Budget Review by Administrative Services Council	VP Admin Services - Chris Clark	4/22/2025	7
May			
Tentative Budget Draft Presented to President	VP Admin Services - Chris Clark	5/1/2025	7
Present Compensation Proposal to Board of Trustees	President - Tim Taylor	5/1/2025	10
Review Annual Capital Plan by Board Finance Committee	VP Admin Services - Chris Clark	5/1/2025	7
Present Tentative Budget to Board Finance Committee	President - Tim Taylor	5/15/2025	7
Findings from FA/SP CCAF and PLOs entered on CQIs from this year; recommendations made for the next FY CQI using preliminary budget requests entered in February	VP Academic Affairs- April Teske Assessment Coordinator- Sheryl Ribbing	5/15/2025	30
June			
Public Hearing on Budget Set	President - Tim Taylor	6/1/2025	7
Notification in Newspaper for Public Hearing	Executive Asst to President - Tina Dudley	6/1/2025	7
Tentative Budget Presented to Board of Trustees	President - Tim Taylor	6/1/2025	7
Tentative Budget put on College Website and Monday's Pub	VP Admin Services - Chris Clark	6/1/2025	7
Adjustments Made to Budget, including Beginning and Ending Fund Balances	Dir Business Services - Brandy Woods	6/15/2025	15
July			
Public Hearing on Budget Held	VP Admin Services - Chris Clark	7/1/2025	7
Final Budget Presented to Board of Trustees with Changes Noted	President - Tim Taylor	7/1/2025	7

Shawnee Community College
Fiscal Year 2026 Budget

Development of Risk Management Plan	Safety & Risk Management Team	7/1/2025	30
Complete Structure of Budget in Format Eligible for GFOA Distinguished Budget Award Document	Admin Asst to VP Admin Services	7/1/2025	30
Publishing Requirements Fulfilled	VP Admin Services - Chris Clark	7/7/2025	23
August			
Provide Financial Data for Budget Document (GFOA)	Dir Business Services - Brandy Woods	8/1/2025	15
Include "Organizational Wide" Data, Mission and Goals/Strategies for GFOA Budget Document	Ex Dir Institutional Effectiveness - Sabrina Black	8/1/2025	15
Develop Financial Narrative and Long-Range Financial Plans for Document	VP Admin Services - Chris Clark	8/1/2025	30
Provide Summary Table of Personnel/Position Counts for Budgeted Document	Dir Human Resources - Felicia Rouse	7/18/2025	7
CCAF and PLO data from SU entered on previous FY CQI	VP Academic Affairs- April Teske Assessment Coordinator- Sheryl Ribbing	8/1/2025	30
New CQI completed for the new FY using the May findings and the approved budget allocations from July *Include initial budget projections for next FY	VP Academic Affairs- April Teske Assessment Coordinator- Sheryl Ribbing Ex Dir Institutional Effectiveness - Sabrina Black	8/1/2025	30
September			
Pre-score GFOA Budget Document Using Provided Evaluation Tool	Community/Financial Peer Review Group Selected by VP Admin Services	9/1/2025	15
Make Adjustments Resulting from Peer Review	VP Admin Services - Chris Clark	9/15/2025	7
Submit GFOA Budget Document to GFOA Reviewers	VP Admin Services - Chris Clark	9/22/2025	7
Chairs and Coordinators review submitted CQIs, seek clarification, etc. on action plans and budget requests	VP Academic Affairs- April Teske Assessment Coordinator- Sheryl Ribbing VP Student Services- Jeff McGoy VP Admin Services - Chris Clark	9/1/2025	30

BUDGET MESSAGE

Comprehensive and Collaborative Budget Development Process

The budget for our college was meticulously crafted through a highly inclusive and data-driven process, ensuring input from every level of the institution. This approach not only fosters transparency but also leverages the collective expertise of our entire staff.

Inclusive Input and Data Analysis

Each department engaged in thorough discussions with the CFO to address their specific budget needs. These conversations were supplemented by individual meetings to delve into the nuances of certain departmental budgets. To inform these discussions, we conducted an extensive review of historical spending patterns, analyzing data from FY19 to the present.

Technological Integration and Strategic Alignment

Our budget officers utilized Colleague, our ERP system, to review departmental budgets, with training provided on exporting data to Excel for further analysis. This integration of technology streamlined the process and enhanced data accessibility. Crucially, the budget was aligned with our strategic goals, incorporating key performance indicators and the necessary expenditures to achieve them. Each department played a vital role in identifying and costing the resources required to meet these objectives.

Continuous Quality Improvement (CQI)

The CQI process forms the backbone of our budgeting approach. It ensures that each program's mission undergoes annual evaluation to maintain relevance and alignment with institutional outcomes, accreditation standards, and industry requirements. This process informs budgetary requests, which are then submitted to the respective Budget Officers for consideration.

Review and Refinement

Once departments formulated their tentative budgets, these were entered into the ERP system for review by the CFO and President. The budgets are reviewed by each supervisor in hierarchical order all the way to the VP level. Once each VP has completed their review, the CFO reviews the entire college budget. During this process the CFO met with individuals to answer any questions about the proposed budget. This allowed for clarification and thorough inspection of each area.

Budget Assumptions and Goals

Our budget is built on a foundation of carefully considered assumptions, including:

- A 2% increase in college credit hours
- An increase in local property tax values
- A Decrease in personal property replacement tax compared to FY25

- An increase in interest revenue
- Board-approved tuition and fees including the high-cost program fee
- A 2% increase in Employee Health Increase costs
- A reduction in items that are funding from Tort funds

Shawnee Community College Effectiveness System (SCCES)

The budget goals are intricately tied to the college's mission and the SCCES. Key objectives include:

- Investing in employee development
- Aligning budget allocation with credit hours for academic programs
- Linking budget allocation to academic and operational outcomes
- Implementing multi-year models for equity-based tuition, capital equipment, and facility improvements
- Allocating 4.5% of operational funds for capital improvement and 3.5% for technology infrastructure
- Maintaining a budget-to-actual variance limit of 10%

Final Approval Process

The tentative budget underwent rigorous scrutiny, first being presented in detail to the Board Finance Committee (BFC). Subsequently, it was presented to the full Board of Trustees (BOT) and made available for public review, ensuring complete transparency in our financial planning process. This comprehensive approach to budget development reflects our commitment to fiscal responsibility, strategic growth, and institutional excellence.

The FY26 budget has been crafted to align with the college's key initiatives. This will drive enrollment growth which will lead to increased revenue for the college.

This budget had to take inconsideration a large increase in items that were funded by other sources in the previous budget that had to be absorbed into educational fund. It also had to support a large increase in consultants. Fortunately, the revenue projections allowed for the college to support this.

PUBLIC INVOLVEMENT IN BUDGET PROCESS

The Illinois *Public Community College ACT* (110 ILCS 805/3- 20) states, "...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 public 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. Notice of availability for public inspection and of such public hearing shall be given by publication in a newspaper published in such district, at least 30 days prior to the time of such hearing."

Further, the Illinois Community College Board's (ICCB) Fiscal Manual states, "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 prior to final adoption; and at least one public hearing must be held on the tentative budget."

Finally, Section 1501.504 of ICCB Administrative Rule states, "an electronic copy of the official district budget shall be filed with ICCB by October 15 of each year in the format prescribed by the ICCB. An electronic copy of amended budgets shall also be filed with ICCB within 30 days after their adoption. Colleges may develop a budget format for internal use that reflects their own individual organizational structures."

At the June 12, 2025 meeting, the Board accepted the tentative FY26 Budget. The budget was made available for public inspection beginning June 13, 2025 in the CFO's office and on the College's website. A notice of the August 21, 2025 public hearing was published in the Monday's Publication.

Before the public hearing, the College adjusted the tentative budget to account for an anticipated decrease in CPPRT funding, increases in fees for certain fields and interest revenue, and an increase in salaries & cybersecurity expenses not covered by Tort funding. No members of the public attended or offered comment at the hearing.

BUDGET IN BRIEF – SUMMARY OF CHANGES (FIRST READ TO SECOND READ)

The Board of Trustees (BOT) received the first reading of the budget at the June board meeting, which was earlier than the usual July presentation. Due to this early presentation, an updated version was provided at the July board meeting to incorporate all changes.

The primary reason for these updates was the availability of actual revenue figures from the state, replacing the estimated numbers used in the original budget. Additionally, several expense areas required updates or new additions. The second budget reading took place as scheduled at the September board meeting.

Notable budget changes included adjustments to revenue items once we received the actual dollar amounts.

Executive Summary

This document presents a comprehensive review of all general ledger (GL) adjustments made to Shawnee Community College's FY26 budget following the posting of final numbers. The changes reflect revenue updates, personnel adjustments, and operational modifications necessary to align the budget with actual institutional circumstances and compliance requirements.

Total Budget Adjustments:

- Original Credits: \$8,973,178
- Total Changes: \$502,888 (Debits) / \$578,091 (Credits)
- Final Budget: \$8,926,909 in credits

Net Adjustment: \$75,203 reduction in budgeted expenditures

I. Revenue Adjustments

A. State Funding Changes

Shawnee Community College received final allocations from the Illinois Community College Board (ICCB) that necessitated the following adjustments:

Revenue Category	Original	Updated	
Fund 01-0 CPPRT	\$629,474	\$518,262	
Fund 02-0 CPPRT	\$283,973	\$222,113	
Fund 01-0 ICCB Credit Hour Grant	\$972,581	\$909,744	
Fund 02-0 ICCB Credit Hour Grant	\$416,821	\$389,891	
Fund 01-0 ICCB Equalization Grant	\$3,083,800	\$3,208,574	
Fund 01-0 ICCB Career	Tech Ed Formula	\$116,852	\$118,965

Table 1: State Funding Adjustments

Reason for Changes: Received final ICCB allocation numbers

B. Tuition Revenue Updates

Final enrollment data resulted in the following tuition revenue adjustments:

Tuition Category	Original	Updated
Resident Fall Tuition	\$1,868,256	\$1,881,017
Resident Spring Tuition	\$2,050,722	\$2,015,086
Out-of-District Fall Tuition	\$180,173	\$181,519

Table 2: Tuition Revenue Adjustments

Reason for Changes: Received final enrollment and tuition numbers

II. Personnel Adjustments

A. Faculty Position Changes

Several faculty positions required budgetary adjustments due to hiring dates, personnel changes, and departmental needs:

Department	Position	Original	Updated
Physics	Teaching Faculty FT	\$0	\$12,921
Biology	Teaching Faculty FT	\$216,076	\$193,876
Chemistry	Teaching Faculty FT	\$40,676	\$28,722
History	Teaching Faculty FT	\$35,715	\$59,985
HVAC Fabrication	Teaching Faculty FT	\$64,000	\$32,000

Table 3: Faculty Salary Adjustments

B. Administrative and Professional Staff Changes

Staffing adjustments across administrative and professional positions reflect hiring changes and organizational needs:

Key Adjustments:

- HR Consultants: \$30,000 → \$70,000 (+\$40,000)
- Financial Aid Consultants: \$0 → \$60,000 (added after first read)
- Executive Office Administrative: \$210,300 → \$232,182 (+\$21,882)
- VP Academic Affairs - Academic Support: \$23,810 → \$34,154 (+\$10,344)

C. Benefits Changes

Personnel adjustments cascaded to all employee benefits categories:

Benefits Category	Total Adjusted
Medical Insurance	Variable by department
Life Insurance	Scaled with FTE changes
Retirement Health Insurance	Reflects salary adjustments

Table 4: Benefits Adjustment Categories

III. Operational and Grant Funding Changes

A. Partnership and Enrollment Programs

Program/Expense	Original	Updated
HS Partnership Travel Out-of-State	\$2,000	\$500
HS Partnership Publications	\$504	\$560
Board of Trustees Publications	\$7,500	\$22,500

Table 5: Partnership Program Adjustments

B. Facility Changes

The acquisition of the Anna Building resulted in significant facility-related budget modifications:

- **Anna Building Rental Fees:** New line item of \$75,702 (building now owned by college)
- **Anna Extension Center Rental Facilities:** \$120,000 → \$82,500 (reduced by \$37,500 due to facility purchase)

C. Technology and Software

IT Department - Other Contractual Services: \$535,355 → \$533,355 (-\$2,000)

- **Reason:** Switched to open-source software, reducing software licensing costs

IV. Summary of Changes by Category

Changes Due to "Received Final Numbers"

The largest category of adjustments reflects receipt of finalized state funding allocations and enrollment data:

- State grants and revenue adjustments
- Tuition revenue updates
- Travel and partnership program adjustments

Changes Due to "Hiring Date or Personnel Changes"

Extensive staffing adjustments throughout the organization:

- Faculty additions and salary modifications
- Administrative staff changes
- Benefits recalculations across all impacted departments

Changes Due to "Changed After Final FY25 Numbers"

Facility and operational adjustments based on FY25 actuals:

- Refuse disposal reduction
- Maintenance services adjustments
- Other institutional expenses reduction

Changes Due to Other Factors

- **Union County Extension Center Building Purchase:** Facilities financing structure adjusted
 - **Open-source software migration:** IT costs reduced
 - **ICCB Study:** Publications & Dues increased to support mandatory study
-

V. Budget Reduction Options

Additionally, should cost containment be necessary, the college has identified the following potential reduction opportunities:

1. **Supplies Reduction:** 30% reduction in supply budgets
2. **Unfilled Positions:** Salary and benefits for unfilled positions currently allocated at \$57,464 monthly
3. **Travel Expenses:** Reduction in travel budgets
4. **Athletics:** Full program review
5. **Cosmetology Program:** Program-level review
6. **CFO Audit Services:** Reduction of \$4,500

These options represent potential savings if budget pressures require additional reductions.

VI. Fiscal Position Summary

Starting Position

- Original Budgeted Credits: \$8,973,178
- Original Budgeted Debits: \$1,882,547

After All Adjustments

- Final Budgeted Credits: \$8,926,909
- Final Budgeted Debits: \$1,803,075
- **Net Reduction in Expenditure Authority:** \$75,203

This adjustment maintains a balanced budget while reflecting the most current information regarding enrollment, state funding, personnel, and facility operations.

VII. Notes on Account Modifications

All account changes have been documented with specific reasons for modification. Primary drivers include:

- **Compliance:** Ensuring alignment with final ICCB allocations
 - **Enrollment:** Adjusting for actual student enrollment data
 - **Personnel:** Reflecting current hiring status and compensation levels
 - **Operations:** Incorporating lessons from FY25 actual expenditures
 - **Facilities:** Adjusting for the Anna Building acquisition
-

Conclusion

The FY26 GL adjustments represent a comprehensive update to Shawnee Community College's budget reflecting the most current institutional data available. All changes maintain the college's commitment to fiscal responsibility while ensuring adequate resources for academic programs, student services, and institutional operations.

The net adjustment of \$75,203 in reduced expenditure authority provides a modest contingency for unforeseen circumstances while demonstrating conservative budget management practices. Despite the numerous adjustments, the overall changes represented a small percentage of the total budget lines. Both the first and second readings presented a balanced budget to the BOT.

As the College continues to refine its budgeting process, it is anticipated that the discrepancies between the two readings will significantly decrease, as Budget Officers become more adept at comprehensive initial assessments.

SUMMARY OF CHANGES

Revenue

- Corporate Personal Property Replacement Tax was decreased from \$913,447 to \$740,375 due to actual amount received
- ICCB Credit Hour Grant was decreased from \$1,389,402 to due to \$1,299,635 from projected to actual amount
- ICCB Equalization Grant was increased from \$3,083,800 to due to \$3,208,574 from projected to actual amount
- ICCB Career & Tech Ed Formula was increased from \$116,852 to due to \$118,965 from projected to actual amount
- Fall Tuition Resident was increased from \$1,868,256 to \$188,017 due to increased projection
- Spring Tuition Resident was decreased from \$2,050,722 to \$2,015,086 due to decreased projection
- Fall Tuition Out of District was increased from \$180,173 to \$181,519 due to increased projection
- Interest Revenue was increased from \$150,000 to \$450,000 due to interest rates on investments

Expenses

- Several Salary and Benefit Adjustments
- Included the Transfers
- Student Scholarship Amount Updated

Shawnee Community College
Fiscal Year 2026 Budget

Account Number	Title	Original		Difference		Updated		Reason for Change
		Debit	Credit	Debit	Credit	Debit	Credit	
01-0-00-0000-413000	General : CPPRT		623,474	111,212			518,262	Received final numbers
02-0-00-0000-413000	General : CPPRT		283,373	61,860			222,113	Received final numbers
02-0-00-0000-421000	General : ICCB Credit Hour Grant		416,821	26,330			389,891	Received final numbers
01-0-00-0000-421000	General : ICCB Credit Hour Grant		372,581	62,837			309,744	Received final numbers
01-0-00-0000-422000	General : ICCB Equalization Grant		3,083,800		124,774		3,208,574	Received final numbers
01-0-00-0000-423000	ICCB Career & Tech Ed Formula		116,852		2,113		118,965	Received final numbers
01-0-00-0000-440120	Tuition Resident Fall		1,868,256		12,761		1,881,017	Received final numbers
01-0-00-0000-440130	Tuition Resident Spring		2,050,722	35,636			2,015,086	Received final numbers
01-0-00-0000-440220	Tuition Out of Dist Fall		180,173		1,346		181,519	Received final numbers
01-0-28-2803-553000	HS Partnership & Pathways : Travel Out-of-State	2,000			1,500	500		Received final numbers
01-0-28-2803-546000	HS Partnership & Pathways : Publications & Dues	504		56		560		Received final numbers
01-0-34-3003-532000	Financial Aid : Consultants			60,000		60,000		Added after 1st read
01-0-11-1103-513010	Physics : Teaching Faculty FT			12,321		12,321		Changed due to hiring date or personnel change
01-0-81-8202-532000	HR : Consultants	30,000		40,000		70,000		Changed due to hiring date or personnel change
01-0-11-1104-513010	Biology : Teaching Faculty FT	216,076			22,200	193,876		Changed due to hiring date or personnel change
01-0-11-1104-521010	Biology : Medical	20,123			2,700	17,423		Changed due to hiring date or personnel change
01-0-11-1104-521040	Biology : Life Insurance	160			17	143		Changed due to hiring date or personnel change
01-0-11-1104-528000	Biology : Retirement Health Insurance	2,056			211	1,845		Changed due to hiring date or personnel change
01-0-11-1105-513010	Chemistry : Teaching Faculty FT	40,676			11,954	28,722		Changed due to hiring date or personnel change
01-0-11-1105-521010	Chemistry : Medical	4,383			1,453	3,530		Changed due to hiring date or personnel change
01-0-11-1104-521040	Chemistry : Life Insurance	31			3	22		Changed due to hiring date or personnel change
01-0-11-1104-528000	Chemistry : Retirement Health Insurance	386			113	273		Changed due to hiring date or personnel change
01-0-81-8108-515000	VP of Academic Affairs : Academic Support Staff FT	23,810		10,344		34,154		Changed due to hiring date or personnel change
01-0-11-1007-513010	History : Teaching Faculty FT	35,715		24,270		59,985		Changed due to hiring date or personnel change
01-0-11-1007-521040	History : Life Insurance	39		27		66		Changed due to hiring date or personnel change
01-0-11-1007-528000	History : Retirement Health Insurance	339		231		570		Changed due to hiring date or personnel change
01-0-28-2801-516000	Dean of Career & Tech Programs : Clerical Staff FT	17,500			1,450	16,050		Changed due to hiring date or personnel change
01-0-28-2801-521010	Dean of Career & Tech Programs : Medical	12,143		5,622		17,765		Changed due to hiring date or personnel change
01-0-28-2801-521040	Dean of Career & Tech Programs : Retirement Health Insurance	393			14	379		Changed due to hiring date or personnel change
01-0-81-8108-515000	VP of Academic Affairs : Academic Support Staff FT	23,810			5,879	17,931		Changed due to hiring date or personnel change
01-0-81-8108-521010	VP of Academic Affairs : Medical	6,848		2,181		3,029		Changed due to hiring date or personnel change
01-0-81-8108-521040	VP of Academic Affairs : Life Insurance	151			13	138		Changed due to hiring date or personnel change
01-0-81-8108-528000	VP of Academic Affairs : Retirement Health Insurance	1,857			56	1,801		Changed due to hiring date or personnel change
01-1-43-3201-528000	Ann Extension Center : Retirement Health Insurance	760		23		783		Changed due to hiring date or personnel change
01-0-38-3010-528000	Dir Recruitment & Enrollment : Retirement Health Insurance	958			47	911		Changed due to hiring date or personnel change
01-0-32-3012-521010	Testing & Tutoring : Medical	8,335		11,244		20,239		Changed due to hiring date or personnel change
01-0-32-3012-521040	Testing & Tutoring : Life Insurance	52		66		118		Changed due to hiring date or personnel change
01-0-32-3012-528000	Testing & Tutoring : Retirement Health Insurance	358		338		636		Changed due to hiring date or personnel change
01-0-88-8203-521010	IT : Medical	44,375			11,243	33,732		Changed due to hiring date or personnel change
01-0-87-8101-528000	Institutional Research : Retirement Health Insurance	3,032			85	3,007		Changed due to hiring date or personnel change
01-0-81-8100-511000	Executive Office : Administrative FT	210,300		21,882		232,182		Changed due to hiring date or personnel change
01-0-81-8100-528000	Executive Office : Retirement Health Insurance	2,683		208		2,891		Changed due to hiring date or personnel change
01-0-23-2102-515000	Educational Technology : Academic Support Staff FT	3,450			300	3,150		Changed due to hiring date or personnel change
01-0-23-2102-528000	Educational Technology : Retirement Health Insurance	30			3	87		Changed due to hiring date or personnel change
01-0-28-2800-515000	Dean of Allied Health&Nursing : Academic Support Staff FT	24,500			6,860	17,640		Changed due to hiring date or personnel change
01-0-28-2800-528000	Dean of Allied Health&Nursing : Retirement Health Insurance	1,313			111	1,802		Changed due to hiring date or personnel change
01-0-28-2802-516000	Dean of Transfer & Adult Ed : Clerical Staff FT	36,358			10,108	26,250		Changed due to hiring date or personnel change
01-0-28-2802-528000	Dean of Transfer & Adult Ed : Retirement Health Insurance	1,838			36	1,802		Changed due to hiring date or personnel change
01-0-32-3002-515000	Advising : Academic Support Staff FT	179,328			29,400	149,328		Changed due to hiring date or personnel change
01-0-32-3002-528000	Advising : Retirement Health Insurance	1,704			280	1,424		Changed due to hiring date or personnel change
01-0-34-3003-511000	Financial Aid : Administrative FT	61,225			15,306	45,919		Changed due to hiring date or personnel change
01-0-34-3003-512000	Financial Aid : Professional Staff FT	158,624			19,834	138,790		Changed due to hiring date or personnel change
01-0-34-3003-528000	Financial Aid : Retirement Health Insurance	2,366			334	2,652		Changed due to hiring date or personnel change
01-0-82-8201-512000	Business Office : Professional Staff FT	33,383			14,000	79,383		Changed due to hiring date or personnel change
01-0-87-8101-512000	Institutional Research : Professional Staff FT	149,280			18,000	131,280		Changed due to hiring date or personnel change
01-0-87-8101-528000	Institutional Research : Retirement Health Insurance	3,007			171	2,836		Changed due to hiring date or personnel change
01-0-34-3003-521010	Financial Aid : Medical	48,950			11,244	37,706		Changed due to hiring date or personnel change
01-0-13-1513-513010	Heating/Air Conditioning Fabri : Teaching Faculty FT	64,000			32,000	32,000		Changed due to hiring date or personnel change
01-0-13-1513-528000	Heating/Air Conditioning Fabri : Retirement Health Insurance	608			152	456		Changed due to hiring date or personnel change
01-0-83-8102-547000	Marketing : Advertising	160,000			15,000	145,000		Changed due to other sources to fund
01-0-83-8102-519100	Marketing : Other Salaries PT	20,000			5,000	15,000		Changed due to hiring date or personnel change
01-0-83-8301-521010	Foundation : Medical	5,864			242	5,622		Changed due to hiring date or personnel change
01-0-83-8104-539000	Other Institutional Expenses : Other Charges	125,000			25,000	100,000		Changed after final FY25 numbers
02-0-76-7004-577000	Plant Utilities : Refuse Disposal	14,600			3,600	11,000		Changed after final FY25 numbers
02-3-71-7000-534000	Maintenance : Maintenance Services	4,000			2,500	1,500		Changed after final FY25 numbers
02-1-71-7000-534000	Maintenance : Maintenance Services	1,700			200	1,500		Changed after final FY25 numbers
02-2-71-7000-534000	Maintenance : Maintenance Services	1,700			200	1,500		Changed after final FY25 numbers
02-1-73-7007-461000	Ann Building : Building Rental Fees	-			75,702	75,702		Changed due to purchase of facility
01-0-85-8103-546000	Board of Trustees : Publications & Dues	7,500		15,000		22,500		ICCB study added after 1st read
01-1-43-3201-566000	Ann Extension Center : Rental-Facilities	120,000			37,500	82,500		Changed due to purchase of facility
01-0-32-3002-515000	Advising : Academic Support Staff FT	149,328			7,000	142,328		Changed due to hiring date or personnel change
01-0-34-3003-512000	Financial Aid : Professional Staff FT	138,790			2,343	135,840		Changed due to hiring date or personnel change
01-0-32-3002-515000	Advising : Academic Support Staff FT	142,328			14,850	128,078		Changed due to hiring date or personnel change
01-0-13-1513-513010	Heating/Air Conditioning Fabri : Teaching Faculty FT	32,000			16,000	16,000		Changed due to hiring date or personnel change
01-0-88-8203-533000	IT : Other Contractual Services	535,355			2,000	533,355		Switched to opens source software
01-0-87-8101-511000	Institutional Research : Administrative FT	73,269			12,211	61,057		Changed due to hiring date or personnel change

BASIS OF BUDGETING

The College maintains a financial management system in accordance with Generally Accepted Accounting Principles (GAAP) in the United States, as well as the guidelines set forth by the Illinois Community College Board (ICCB). The basis of accounting refers to the method or set of rules an organization uses to record, recognize, and report financial transactions in financial statements. It determines the timing of when revenue and expenses are recognized and how they are reported, which in turn impacts the financial position and performance of an organization.

The College utilizes the modified accrual basis of accounting for all government funds as the basis of budgeting and accounting. The modified accrual basis of accounting is a hybrid accounting method that combines elements of the accrual basis and the cash basis of accounting. Under the accrual basis revenues are recognized when they are earned and expenditures when they occur. Under the cash basis revenues are recognized when cash is received and expenditures are recognized when cash is paid. The modified accrual basis limits the recognition of revenues to amount that are both measurable and available, and it focuses more on the current financial period for governmental accounting. Expenditures are recognized under the modified accrual basis of accounting when the related liability is incurred.

The College achieves a more accurate representation of its financial position, reflecting the economic substance of transactions rather than simply tracking cash flow by utilizing the modified accrual basis of accounting. This approach allows for better tracking of short-term resources and obligations, ensuring that the College can meet its immediate financial commitments while also providing transparency and accountability to stakeholders. The modified accrual basis thus serves as a reliable method for managing the financial health of governmental entities like the College, aligning with both practical needs and regulatory requirements.

BUDGET COMPLIANCE WITH FINANCIAL POLICIES

The FY26 Budget was meticulously crafted with the board's strategic outcomes as its cornerstone. Funding requests directly aligned with the strategic plan received top priority, ensuring resources were allocated to initiatives that would drive the college's long-term goals.

Key Budget Allocations

\$15,231,798 total expense for Fund 1 and Fund 2. Fund 2 has a total *expense* of \$1,730,105. That equals 11.4%

Plant and Facilities Maintenance

- 11.4 of the total operating budget allocated
- Exceeds the recommended 4.5%
- Increase due to rising supply costs and aging facilities
- Will be closely monitored for accuracy and efficiency

\$15,231,798 total expense for fund 1 and fund 2. Fund 2 has a total *equipment* expense of \$156,032.

That equals 1%

Electronic and Instructional Equipment

- 1% of the total operating budget allocated
- Falls below the recommended 3.5%
- CFO to encourage more equipment requests in FY26 budget development
- Grant funds will be used for many equipment purchases

This revised budget demonstrates the college's commitment to strategic growth while adapting to financial challenges. By prioritizing essential maintenance and planning for increased investment in instructional equipment, the college aims to balance immediate needs with long-term educational goals.

FUND DESCRIPTIONS

The College utilizes funds accounting to disclose its financial status and the outcomes of its activities. Fund accounting assists in financial management by separating transactions related to specific college functions. It also serves legal compliance by providing transparency and accountability in financial reporting.

A fund represents an independent accounting entity that possesses a self-balancing group of accounts, encompassing assets, liabilities, fund balance, revenues, and expenditures. The College resources are assigned to and managed in distinct funds based on their intended purposes and the mechanisms controlling spending activities.

Education 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 moveable equipment; library books and materials; maintenance of instructional and administrative equipment; and other costs pertaining to the educational program of the College.

Operations and Maintenance 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 property for community college purposes; 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.

Restricted Operations and Maintenance Fund

The Restricted Operations and Maintenance Fund is used to account for monies restricted for building purposes and site acquisition. It is suggested that protection, health, and safety levies; building bond proceeds; capital renewal grants; and accumulation monies restricted from the operations and maintenance levy for building purposes be accounted for in a series of self-balancing accounts in this fund. ICCB grants which should be accounted for in this fund include facilities improvement grants which may from time to time be appropriated to the ICCB on behalf of community colleges.

Bond and Interest Fund

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

Auxiliary Enterprise Fund

The Auxiliary Enterprises Fund is established by Section 3-31.1 of the 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, student stores, and intercollegiate athletics.

Restricted Purposes Fund

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. ICCB grants which should be accounted for in this fund include those found in the State Grant Financial Compliance Section III A 12 of this manual. Additionally, this fund should be used to account for other state, federal, or other funds which are restricted for a specific purpose.

Working Cash Fund

The Working Cash 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.

Trust and Agency Fund

The Trust and Agency Fund, established by Section 3-27c of the Public Community College Act, is used to receive and hold funds when the College serves as a custodian or fiscal agent for another body. The College has an agency rather than a beneficial interest in these monies. Each agency's monies should be accounted for by a complete group of self-balancing accounts, or sub fund, within this fund. College club monies, for example, should be accounted for in this fund. The Trust and Agency Fund has no revenues, expenditures, or fund balances of its own.

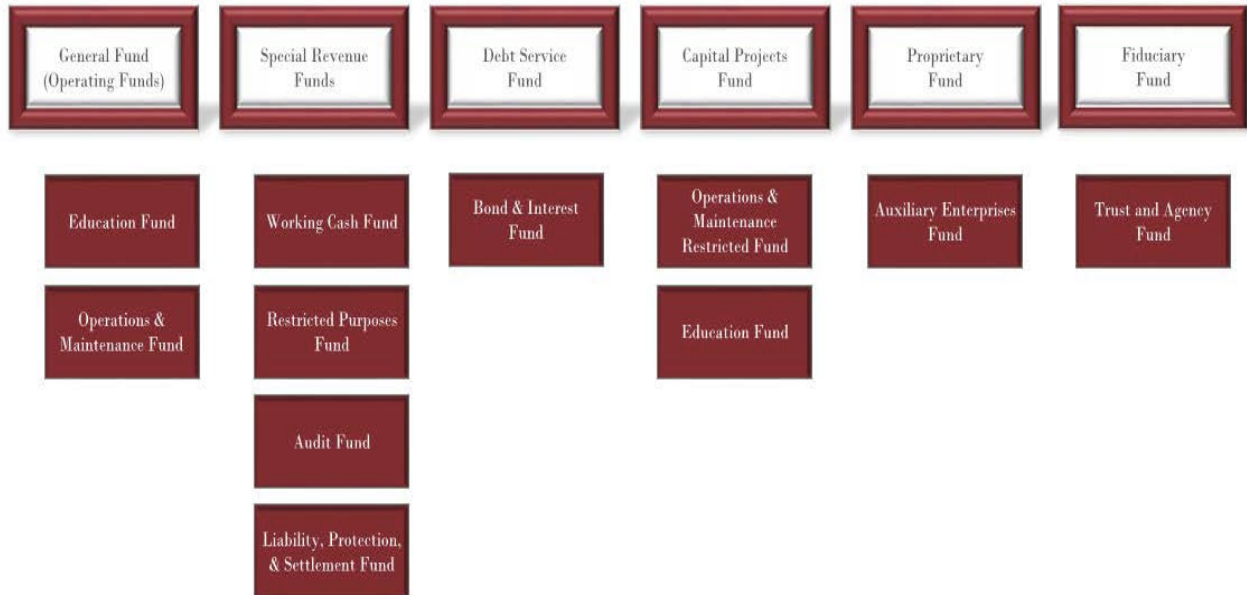
Audit Fund

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 only should be used for the payment of auditing expenses.

Liability, Protection, and Settlement Fund (Tort Fund)

The Liability, Protection, and Settlement Fund (Tort 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. Revenue and expenditures for each type of insurance coverage should be accounted for separately using a complete set of self-balancing accounts within the Liability, Protection, and Settlement Fund. Only the costs paid from levy funds should be accounted for in this fund.

Fund Chart



F5.2 Fund Balance Goals

Fund	Minimum Threshold	Maximum Threshold
Operating	Four (4) Months Operating Expenditures	Eight (8) Months Operating Expenditures
Working Cash	Three (3) Months Operating Expenditures	Six (6) Months Operating Expenditures
Liability, Protection & Settlement	Six (6) Months of Fund Expenditures	Twelve (12) Months of Fund Expenditures

COLLEGE PROGRAM DESCRIPTIONS

Within the distinct funds established within the College, resources are assigned to particular functions referred to as programs. This allocation allows for a focused and organized approach to managing financial resources, ensuring that funds are dedicated to specific activities or initiatives within the institution. Within each department are the College's programs.

Instruction (Department: Academic Affairs)

Instruction consists of those activities dealing directly 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 chairpersons, administrators, and support staff for whom instruction is an important role.

Academic Support (Department: Academic Affairs)

This category includes activities designed to provide support services for the institution's primary missions of instruction, public service, and research. Academic support includes the operation of the library, educational media services, instructional materials center, and academic computing used in the learning process.

Student Services (Department: Student Affairs)

The student services function provides assistance in the areas of financial aid, admissions and records, health, placement, testing, counseling, and student activities.

Public Service (Department: Academic Affairs)

Public service consists of noncredit classes and other activities of an educational nature, such as workshops, seminars, forums, exhibits, and the provision of college facilities and expertise to the community designed to be of service to the public.

Auxiliary Services (Department: Administrative Services)

Auxiliary Services provides for the operation of the cafeteria, bookstore, student organizations, athletics, and other related activities. Activities in this program should be self-supporting.

Operations and Maintenance of Plant (Department: Administrative Services)

Operation of plant consists of housekeeping activities necessary in order to keep the physical facilities open and ready for use. Maintenance of plant consists of those activities necessary to keep the grounds, buildings, and equipment operating efficiently. This function also provides for campus security and plant utilities, as well as equipment, materials, supplies, fire protection, property insurance, and other costs that are necessary to support this function.

Institutional Support (Department: Executive Office)

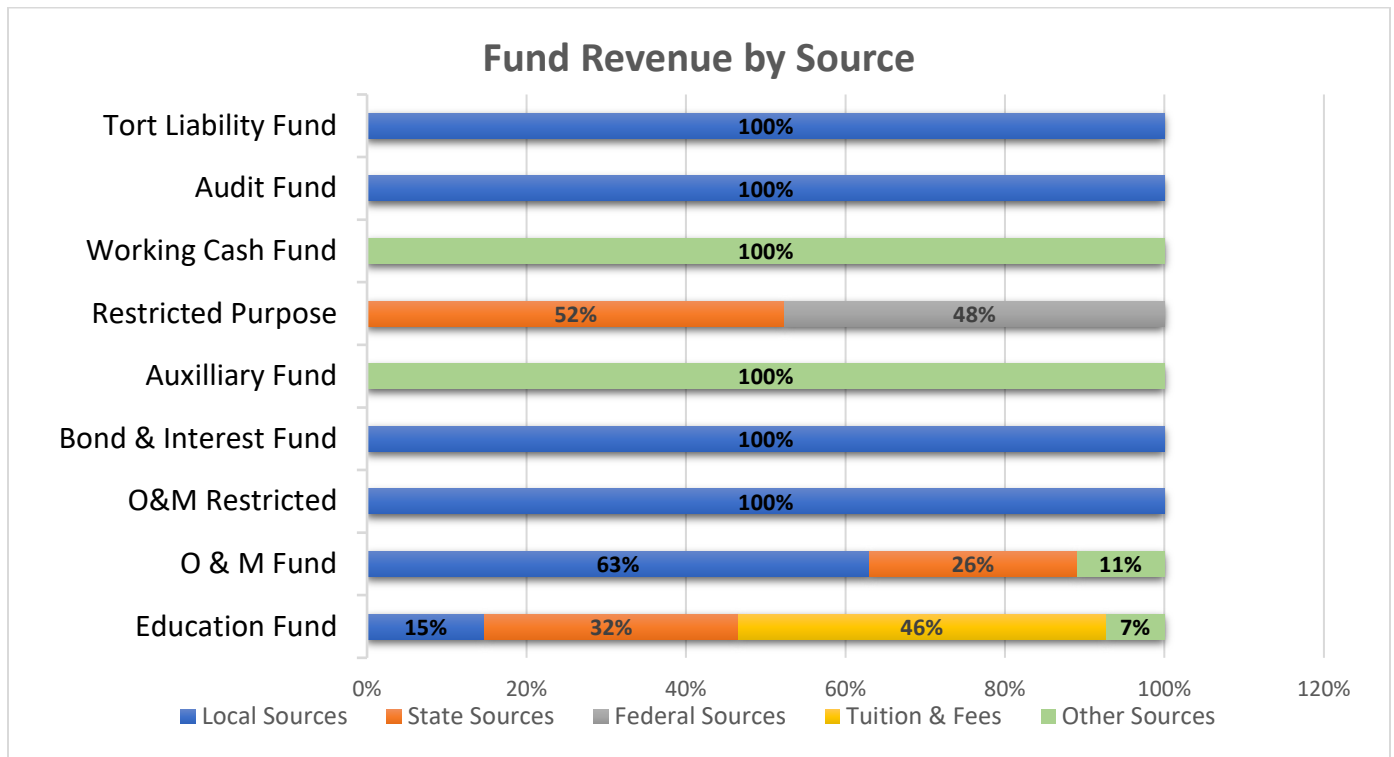
Institutional support includes expenditures for central executive-level activities and support services that benefit the entire institution.

DEPARTMENT TO PROGRAM TO FUND MATRIX

FUNDS	General Fund	Special Revenue	Debt Service	Capital Projects	Auxilliary
MAJOR PROGRAMS					
Instruction					
Academic Instruction	X	X			
Academic Support					
Library	X				
Educational Media Services	X				
Other Support	X	X			
Student Services					
Accessibility Services	X				
Admissions/Records	X				
Advising	X				
Counseling	X				
Financial Aid	X				
Career Services	X				
Student Support & Success	X	X			
Public Service					
Community Education	X				
Continuing Education	X				
Business & Industry Training	X	X			
Auxiliary Services					
Bookstore					X
Student Activities					X
Athletics					X
Operations & Maintenance of Plant					
Building Maintenance	X			X	
Campus Security	X	X			
Custodial	X				
Grounds	X				
Plant Utilities	X				
Institutional Support					
Audit		X			
Board of Trustees	X				
Bond & Interest			X		
Business Office	X				
Executive Administration	X				
Human Resources	X				
Information Technology	X				
Institutional Research	X				
Marketing	X				

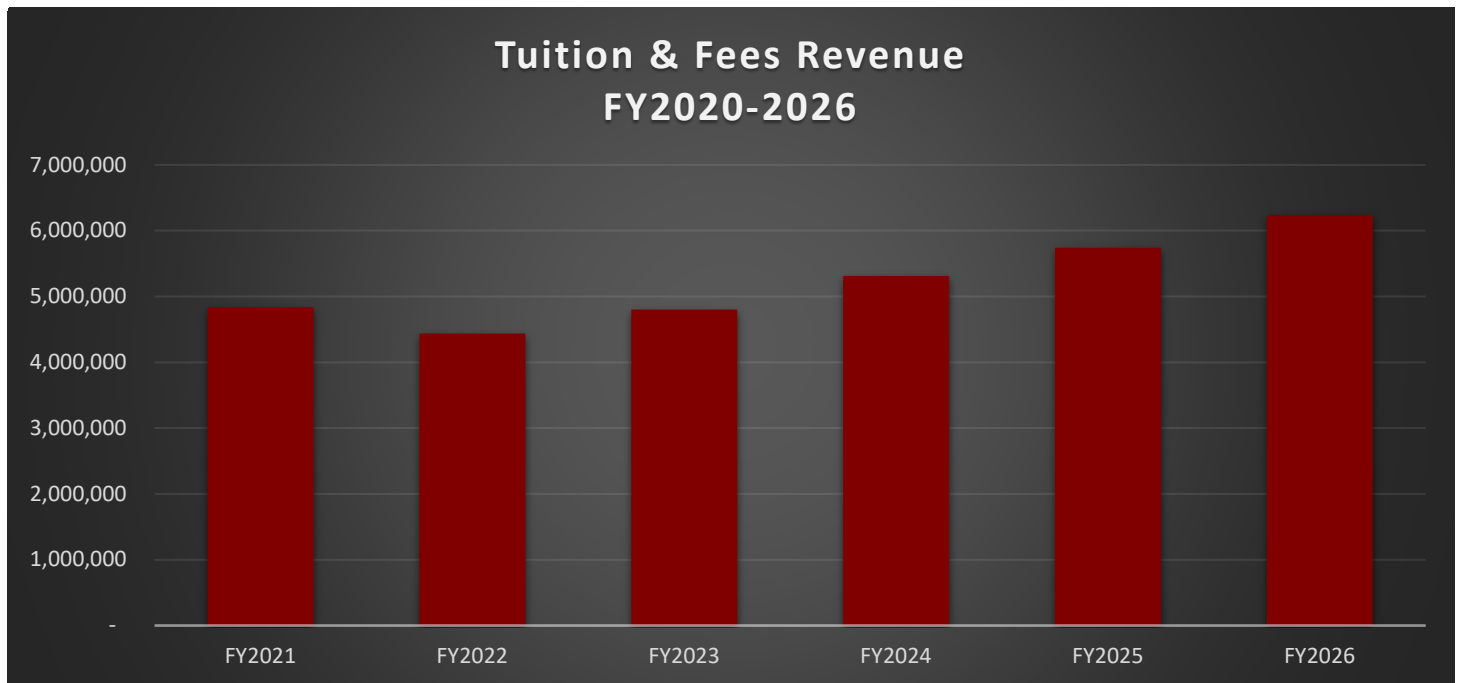
REVENUE

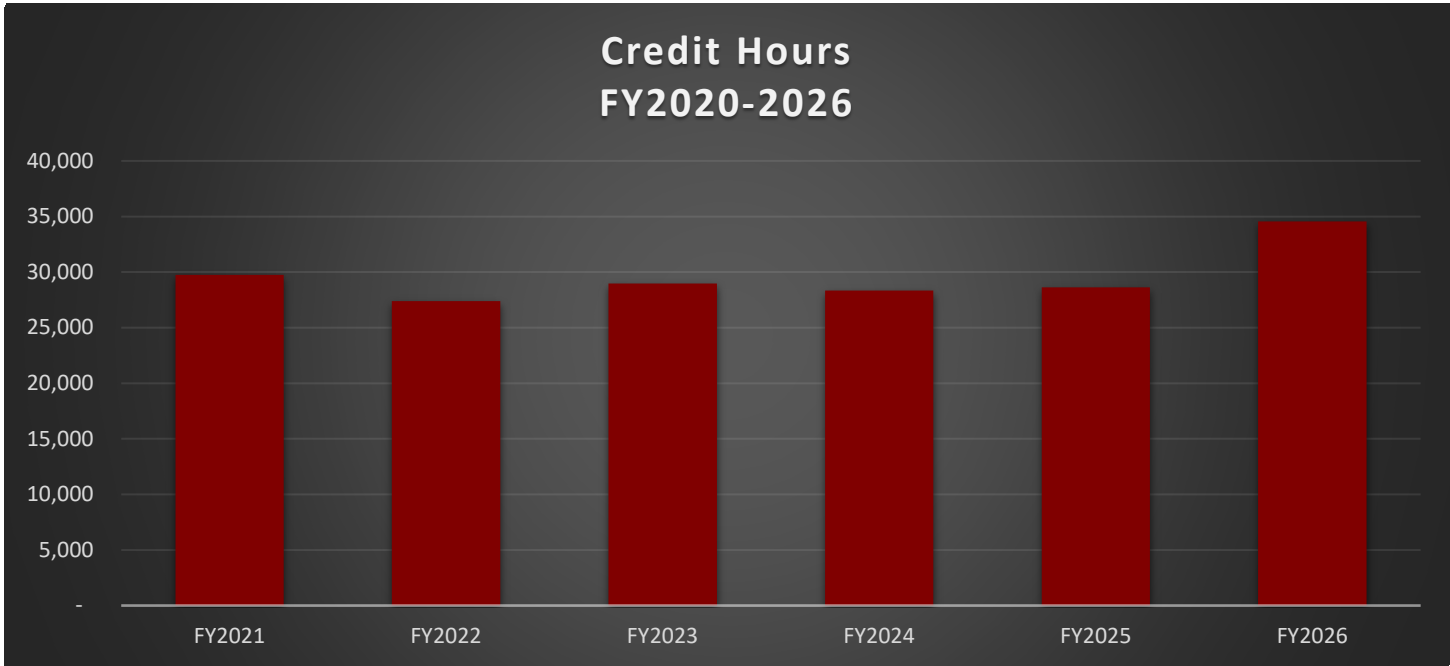
Fund revenues are received from local sources, state sources, federal sources, tuition & fees, and other sources. Local revenue sources comprise almost 15% of the College's operating budget which include Property Taxes and Corporate Personal Property Taxes. Property tax is assessed from real property owned by the taxpayers within the College district. Corporate Personal Property Replacement Tax (CPPRT) is a tax that replaces money lost by local governments when their power to impose personal property taxes was taken away. CPPRT is collected from corporation, subchapter S corporations, partnerships and trust by the State of Illinois. State sources consist of Illinois Community College Board (ICCB) base operating grants and equalization grants. Other state source are restricted purpose grants for educational improvement and student success. Federal sources are typically restricted purpose grants such as Perkins, TRiO grants, and Pell. Tuition and fee revenue are generated by student credit hours and are recognized in the operating funds. Other sources consist investment revenue, auxiliary fund revenue, and reimbursement from the College Foundation for their operating expenditures paid by the College. Federal revenue sources include grant revenue, recognized in the Restricted Purpose fund. other revenue sources include interest income, facility rental income, community education training, and indirect grant revenue. The three primary sources of revenue within the operating funds are ICCB State Grants, Tuition and Fees, Property Tax, and Corporate Personal Property Replacement Tax.



TUITION AND FEE REVENUE

The tuition and fee revenue are roughly 46% of the College’s operating revenue. Tuition and fees are driven from credit hours enrolled. The credit hour for fiscal year 2026 were predicted to increase from fiscal year 2025 by 20%. Credit hours predictions are based on a variety of factors which include historical enrollment, current trends in enrollment, district high school population, and the district population. Included in this budget document are statistical charts from the College’s Institutional Research Department. This department is charged with predicting enrollment trends based on historical and current data (see [Institutional Effectiveness section](#)).

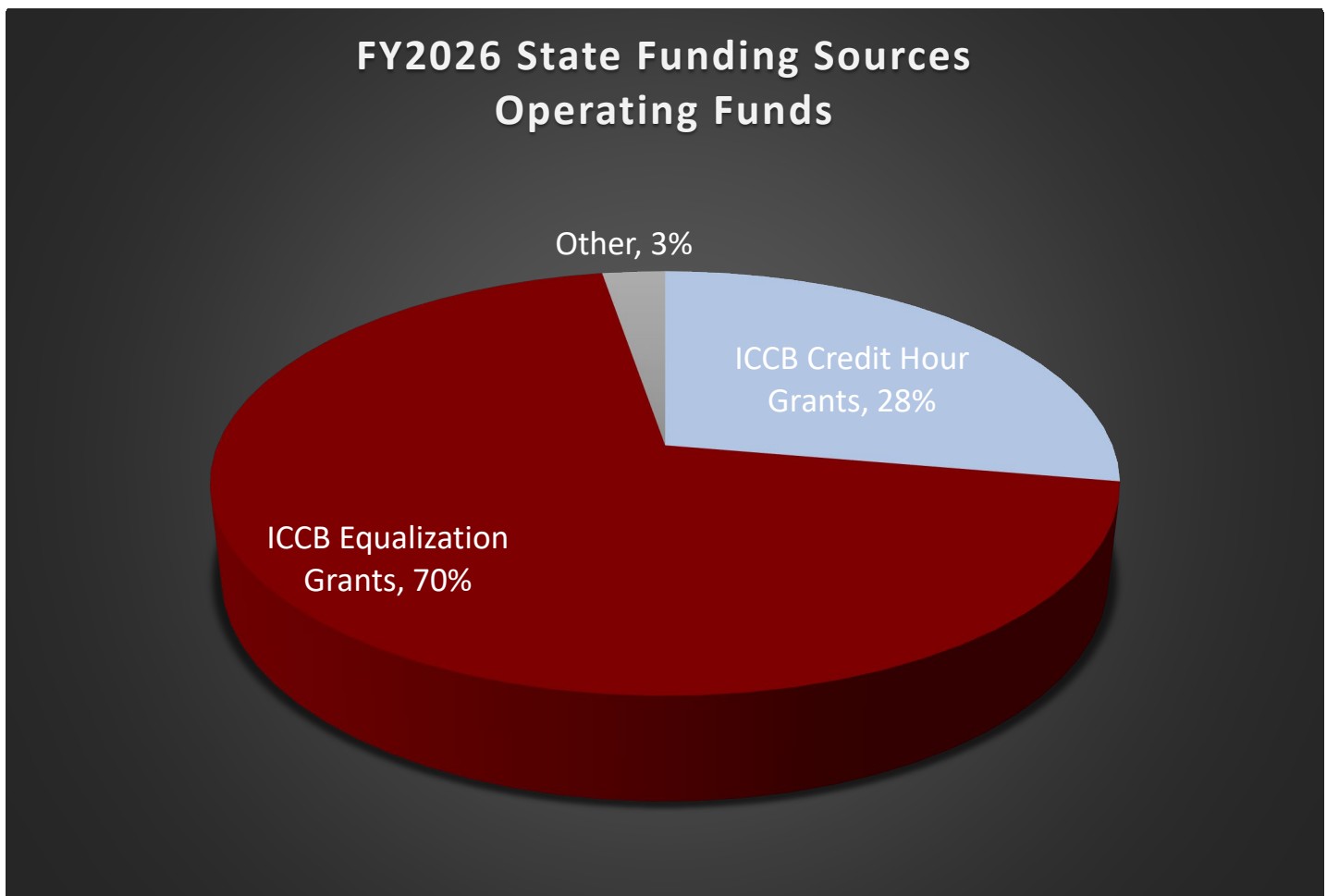




STATE REVENUE

State funding sources primarily encompass the Illinois Community College Board (ICCB) base operating grant (credit hour funding) and ICCB equalization grant. Authorization for ICCB funding grants is specified in Illinois State Statute Chapter 110, Act 805, Section 2-16.02. The ICCB credit hour grant is calculated based on unrestricted credit hours generated in the two years preceding the current fiscal year or the average of the last three fiscal years, whichever is greater. Base operating grants are determined using a multiplier set by the State Board, considering factors like the cost of instruction, enrollment, inflation, and other variables. The ICCB equalization grant aims to mitigate disparities in local property tax funds per student across districts.

State funding grants for the operating fund comprise 32% of the operating funds revenue. The College received a 2% increase from fiscal year 2025 to fiscal year 2026 of state funding for the Base Operating Grant and the Equalization Grant. The revenue for the restricted purpose fund is comprised of state grants for Adult Education, Academic Program Improvements, Veterans Grants and other various grants to help support the College functions.



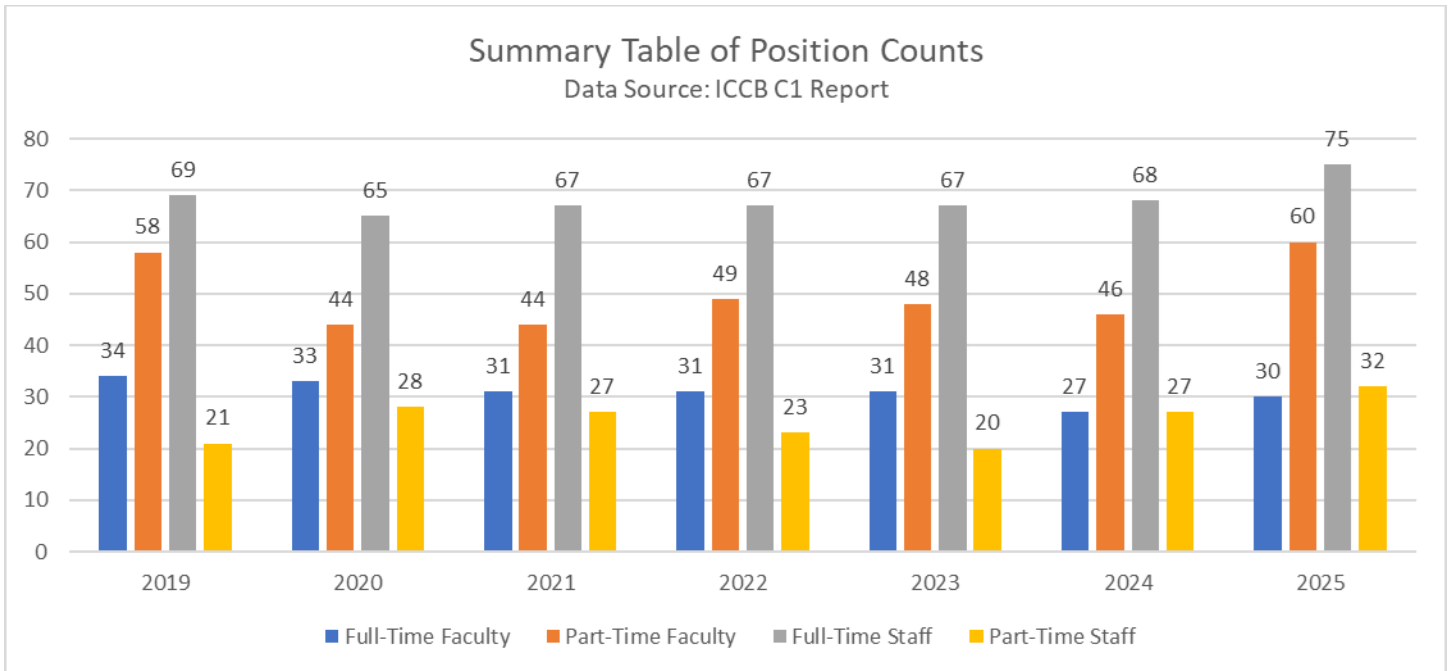
PROPERTY TAXES AND CORPORATE PERSONAL PROPERTY REPLACEMENT TAX

Property taxes are levied by the College every year based on the equalized assessed values within the six counties of the College’s district. If the College levies over 105% of the prior year extension, then the College must have at least one public hearing. The College did not levy more than 105% of previous year tax extension for tax year 2024 to be collected in fiscal year 2026. The equalized assessed values have increased over the last several years. Property Tax revenue is recognized in Operating Funds, Restricted Operation and Maintenance Fund, Bond & Interest Fund, Audit Fund, and Tort Liability

Equalized Assessed Value						
County	Tax Year 2021	Tax Year 2022	Tax Year 2023	Tax Year 2024		
Alexander	\$52,218,574	\$58,862,057	\$65,152,195	\$73,470,264		
Jackson	\$40,524,860	\$28,905,799	\$31,399,547	\$18,881,193		
Johnson	\$139,990,507	\$154,606,937	\$172,477,019	\$199,522,566		
Massac	\$176,529,000	\$183,242,284	\$199,776,407	\$209,655,277		
Pulaski	\$50,534,714	\$52,906,794	\$60,411,200	\$70,216,045		
Union	\$223,523,249	\$240,897,995	\$262,981,934	\$290,075,797		
TOTAL	\$683,320,904	\$719,421,866	\$792,198,302	\$861,821,142		
Local governmental sources Revenue-Operating Funds		FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget
Property Taxes		\$1,897,060	\$1,986,269	\$2,154,518	\$2,128,559	\$2,205,375
CPPRT		1,592,593	1,662,094	1,001,545	946,577	740,375
Total local governmental sources		\$3,489,653	\$3,648,363	\$3,156,063	\$3,022,367	\$2,945,750

Fiscal Year 2026 Local Government Source Revenue All Funds							
	Education Fund	Operations and Maintenance Fund	Operations and Maintenance Fund Restricted	Bond and Interest Fund	Audit Fund	Liability, Protection, and Settlement Fund	Total
Property Taxes	\$1,477,180	\$728,195	\$250,000	\$1,399,125	\$46,315	\$960,259	\$4,861,074
CPPRT	\$518,262	\$222,113	-	-	-	-	\$740,375
Total local governmental sources	\$2,077,246	\$997,890	\$250,000	\$1,396,375	\$41,604	\$915,433	\$5,678,548

POSITION SUMMARY SCHEDULE



Changes in staffing levels from FY24 to FY25 are noted in the full- and part-time faculty classifications. Full-time faculty increased by 3, while part-time faculty increased by 14. We have unfilled full-time faculty positions in the areas of information technology and nursing. As a result, we are filling those positions with part-time faculty while searching for qualified full-time faculty.

RESTRICTED PURPOSE FUND GRANT REVENUE

Restricted Purpose Fund Grants

Code	Grant Name	Grant Purpose	Funding Agency	Type	FY25 Funded Amount
9003	Educational Talent Search	Th purpose of this grant is to assist first generation/low income students to meet high school graduation requirements while assisting with the enrollment process into a college.	United States Department of Education	Public Service	\$ 277,375
9004	Student Support Services	The purpose of this grant is to offer academic support and transfer assistance to first generation, low income students.	United States Department of Education	Student Services	\$ 352,531
9005	Carl D. Perkins	The purpose of this grant is to facilitate the academic achievement of CTE students.	Illinois Community College Board	Student Services	\$ 287,518
9007	Adult Ed - Federal	The purpose of this grant is to provide services to assist adults in improving skills, achieving their educational goals, and transition to further their education or gain employment.	Illinois Community College Board	Instruction	\$ 74,517
9035	Strengthening Community Colleges	Access to Training Opportunities in Manufacturing and Technology (ATOMAT)	United States Department of Labor-Subagreement through Parkland Community College	Instruction	\$ 135,000
9036	Durbin Truck Driving Grant	This project will expand Shawnee Community College's commercial truck driver training program in the southernmost five counties of the State of Illinois	United States Department of Education	Instruction	\$ 450,000

Restricted Purpose Fund Grants

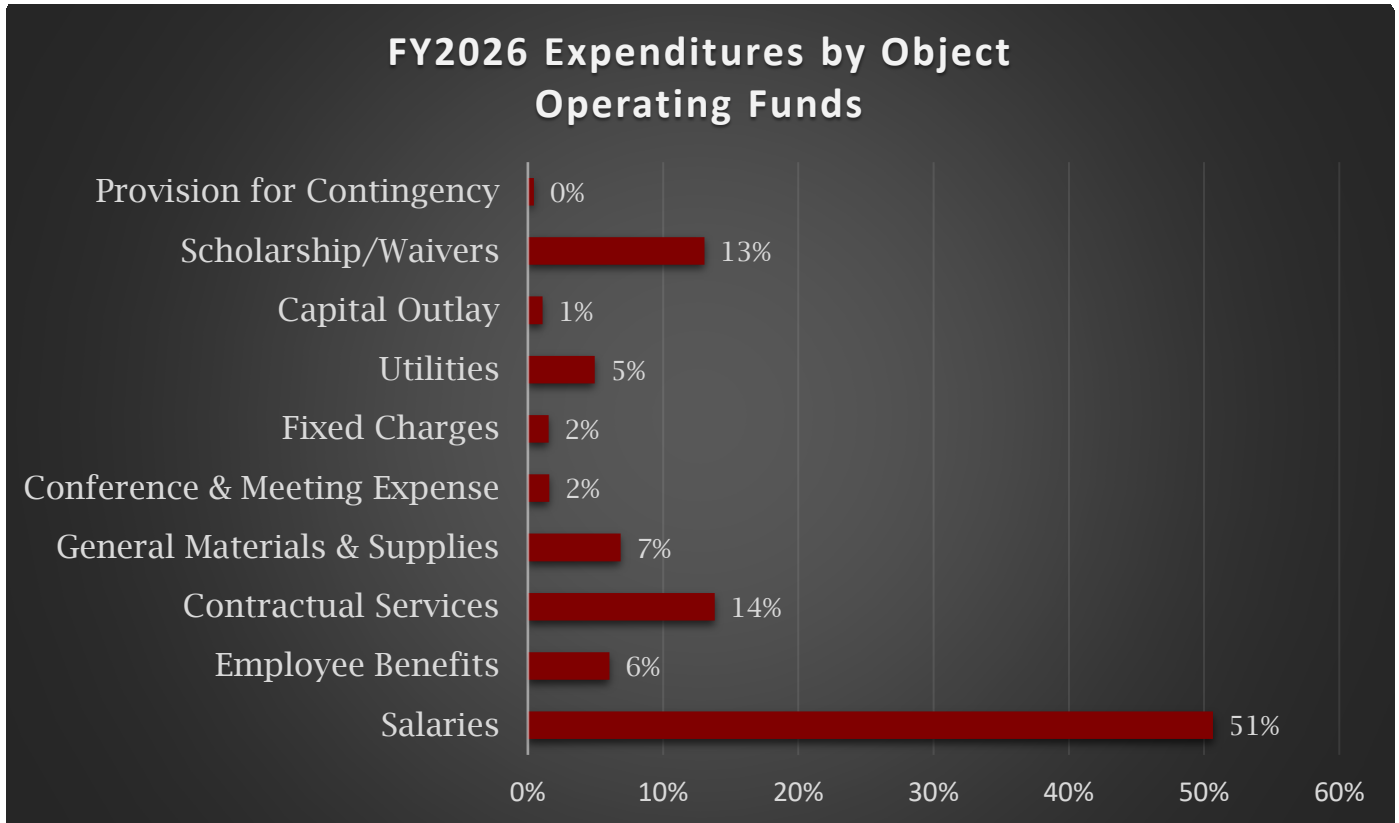
Code	Grant Name	Grant Purpose	Funding Agency	Type	FY25 Funded Amount
9101	Small Business Development Center	The purpose of this grant is to provide one-on-one business counseling, business and marketing plan assistance and identify financing options for new and existing small businesses throughout the college district.	Department of Commerce and Economic Development	Public Service	\$ 85,000
9103	Adult Ed State	The purpose of this grant is to provide services to assist adults in improving skills, achieving their educational goals, and transition to furthering their education or gaining employment.	Illinois Community College Board	Instruction	\$ 98,547
9104	Adult Ed - Performance	The purpose of this grant is to provide services to assist adults in improving skills, achieving their educational goals, and transition to furthering their education or gaining employment.	Illinois Community College Board	Instruction	\$ 71,290
9121	Illinois Green Economy Network	The purpose of this grant is to drive growth of the clean energy economy and green workforce. This grant requires an annual consortium membership.	Illinois Green Economy Network	Public Service	\$ 15,000
9123	Nursing Pathways Grant	The purpose of this grant is to create, support and expand opportunities for individuals in the nursing pathway and to obtain their credentials.	Illinois Community College Board	Instruction	\$ 199,389
9125	Trades Grant	The purpose of this grant is to create pathways to careers in "Trades" in underserved communities.	Illinois Community College Board	Instruction	\$ 400,000

Restricted Purpose Fund Grants

Code	Grant Name	Grant Purpose	Funding Agency	Type	FY25 Funded Amount
9127	Mental Health	The purpose of this grant is to address gaps in mental health services on college campuses.	Illinois Community College Board	Student Services	\$ 50,000
9128	IDOT HCCTP	The purpose is for the College to administer the Highway Construction Careers Training Program.	Illinois Department of Transportation	Public Service	\$ 361,301
9130	Access & Equity in Dual Credit	To support colleges in scaling equitable access and enhanced delivery of dual credit at high school with significant populations of underserved students.	Illinois Community College Board	Instruction	\$ 149,000
9131	Non Credit Workforce	The purpose of this grant is to increase responsiveness to employer needs and workforce shortages through building capacity and strengthening the impact of NCWF at colleges.	Illinois Community College Board	Instruction	\$ 100,000
Total					\$ 3,106,468

EXPENDITURES

There are 10 object categories of expenditures within the College: Salaries, Employee Benefits, General Materials & Supplies, Conference & Meeting Expense, Fixed Charges, Utilities, Capital Outlay, Scholarship/Waivers, and Provisional Salaries contribute to the large expenditure for the College at 51% of the Operating Budget.



Expenditure Projections were based upon the following:

- Salaries were projected to increase 2.5% over a fiscal year 2025 due to staff and faculty raises and the raise to the state minimum wage.
- Benefits were projected to increase over fiscal year 2025 due to an increase in the cost of health insurance.
- Contractual services are projected to significantly due to the need for specialty services and a large increase in computer maintenance costs.
- Supplies and materials were projected to increase 6% due to inflation of materials and increasing instructional supplies for program improvements.
- Utilities are forecasted to increase by 8% from 2024 budget due to a potential increase cost of electricity.
- Scholarship & Waivers were projected to decrease due to changes in the order of billing procedures.

Capital Outlay was given an increased budget to help improve technology infrastructure and to purchase upgrades to instructional equipment.

CAPITAL OUTLAY PROJECTS

Shawnee Community College is currently updating their master plan. The first step was to do a facility condition assessment. This would provide the data to support the master plan. A consultant with previous experience in the master plan process was hired to assist with the search. A request for proposals were advertised for the facility condition assessment services. The participating firms were scored by the committee in five areas.

1. Industry Experience of the Firm and Staff Assigned to the College Project
2. Plan for Development/Implementing the Program
3. Compensation Proposal
4. Stability as Measured by Insurance Coverage, Potential Conflicts of Interest, Investigation and Litigation
5. References

The facility committee interviewed the firms that submitted proposals. The college hired a Gordian to complete a comprehensive facility condition assessment. This process involved Gordian to inspect every area of the college from the roof to the foundation. There were several interviews not only with the maintenance staff, but also with key stakeholders. A spreadsheet was compiled to include all of the data that was gathered. There were 530 projects identified at a cost of \$23.1 million over the next 10 years.

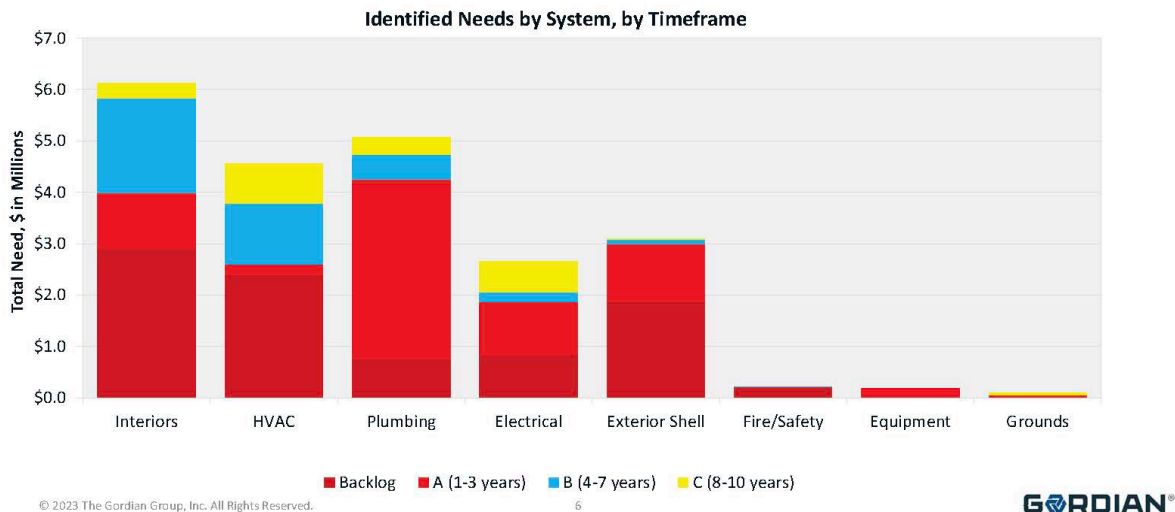
Identified Needs by Timeframe



The identified projects were broken down by system and by timeframe. This helped to see what areas needed the most attention and when they needed to be completed.

Identified Needs by System

Timeframe: Backlog, A, B, & C only



A college committee used a quality-based selection to select the architect to complete the master plan. Six architect firms were interviewed. The committee ranked the firms based on six criteria.

1. Programming Expertise and Methods
2. Master Planning Experience, Design Capability and Familiarity with Facility Type
3. Project Management
4. Workload of Firms Relative to Project Size
5. Past Record of Meeting Project Budgets
6. Chemistry between Team Members and Committee

Cordogan Clark was the firm selected. This assessment along with the previous master plan was given to this firm and they were tasked to come up with a new master plan. Representatives visited the college and extension centers. They met with the stakeholders and sent surveys out to faculty, staff, students, and the community to get input for the new master plan. The new [Facility Master Plan](#) was approved by the BOT at the March 20, 2025 meeting.

The first project that is scheduled for the FY26 fiscal year is at Main Campus, Building H & lower-level K. The project will include the evaluation of the building envelope system and replacement of

existing window and storefront window systems with new window and storefront systems. Currently standard energy code systems are planned to be installed. Though, advancements in technology have occurred and enhanced systems will be discussed with the College regarding the level of energy performance and safety performance that the College has goals to achieve. Also, included will be wall infill at storefront openings, interior window roller shades, minor painting and floor finish where required. These projects would be paid from bond funds.

Another project that is scheduled is also at Main Campus. It will be the resurfacing of the student accessible asphalt parking lots and roadways.

The project will contain:

- Cleaning asphalt of dirt, rock, and debris.
- Prime oil spots to help prevent bleed through
- Clean out and fill cracks with hot rubber crack filler
- Apply 2 coats sealer mixed with silica sand.
- Layout and stripe all lines, hashes, arrows, handicap locations, stop bars, stops, fire lanes, etc. similar to existing. Utilize fast dry traffic paint and line laser striping system. This is also a project that will be funded by bonds.

The third project is in Building I. It will include the evaluation of the Cosmetology HVAC systems and replacement of existing systems with energy code compliant Heating, Ventilation, and Air Conditioning Systems. Extending boiler chiller piping as necessary for utilization of the recently replaced campus systems. The project would also add fresh air and exhaust air systems to better handle the nature of the work inside the Cosmetology Department, creating a safer and more comfortable environment for students, staff, and neighbors.

FY26 Capital Projects Priority List

Priority Code	Campus	Description	Justification Notes
	Main	Renovation of Science Labs(H1046, H1113. & J1021)	Most current lab was build in 2001. Goal 4 Objective 8 Strategy A.
	Main	HVAC System in L Building	New learning environment.. Goal 4 Objective 8 Strategy A.
	Massac County	Power Sports Program	New program. Goal 4 Objective 8 Strategy A.
	Union County	Respiratory Therapy Area	New program. Goal 4 Objective 8 Strategy A.
	Main	Renovation of Restrooms in Lower J and Lower H	Restrooms are original. New program. Goal 4 Objective 8 Strategy A.
	Main	Concession Stand - Gym	Multiuse are for conecession and serving to both the gym and L atrium. Goal 4 Objective 8 Strategy A.
	Main & Massac Count	HVAC Contoller	Outdated system. New system will be able to be controlled remotely. New program. Goal 4 Objective 8 Strategy A.
	Main	Replacement of Window Wall System in K	Windows seals are failing. Goal 4 Objective 8 Strategy A.
	Main	Outdoor Athletic Facility Development - Phase 1A Base	May be built in 3 phases-restrooms, concession, and storage. Goal 4 Objective 8 Strategy A.
x	Union County	Deferred Maintenance	Planned Deferred Maintenance. Goal 4 Objective 8 Strategy A.
	Main	Renovation of Administrative and Student Service Area	Will moderize the student experience process be rearranging these areas. New program. Goal 4 Objective 8 Strategy A.

Shawnee Community College
Fiscal Year 2026 Budget

FY26 Capital Equipment Priority List					
Program	Description	Actual Amount	Projected Amount	Funding Source	Justification Notes
Nursing	Ceiling Lift System x4	Hold	\$125,000	Fund 2	Could be used for Nursing and OTA. Ceiling systems are used in hospitals and some nursing facilities to reduce healthcare worker injury while safely transporting patients.
Nursing (high priority - several years)	Sapphire Wall System Glass Wall Partition with door	Hold	\$50,000	Fund 2	This has been on nursing's list for at least 5 years. This would offer the opportunity for two classes to run lab simultaneously or to offer a debriefing space if partitions can be placed in 2 areas of the nursing lab.
Transfer/Music	Adams 4.3 octave marimba		\$5,549	TBD (likely Institution)	Goal 4; band impacts College-wide events and student engagement
Transfer/Music	Yamaha baritone saxophone		\$6,593	TBD (likely Institution)	Goal 4; band impacts College-wide events and student engagement
Nursing (high priority)	Professional Bladder Scanner x2	\$8,000	\$14,000	Perkins FY25	This will be used for CAN, MA, Nursing. This skill is taught at all levels, used in nursing homes, hospitals, and physician offices.
Allied Health and Nursing (EKG)	GE MAC VU360 Resting EKG Machines (3 total at 17K each)	Hold	\$51,000	Part PATH grant-funded (for 1 device)	One for MA and 2 for new EKG courses
Maintenance : Equipment-Service	Snowblade & Wench		\$25,500	Institutional	
Allied Health and Nursing	Styku Three D body Composition Scanner	\$8,000	\$8,000		Goal 4; Scanner provides State of the Art body metrics that could be used College Wide. This supports new Kinesiology curriculum. Can be incorporated into PE, Health, Nutrition, Pre-Health and Nursing related Classes. https://www.styku.com
Allied Health and Nursing (OTA, Nursing, MA)	HID Fargo DTC5500LMX Badge Maker for Student Clinical Badges		\$8,000		required for all clinical students to have an institutionally provided badge with photo and school information; other needs vary by program. Need professional badges for students to go into Clinical Sites. Could eventually be used to
Maintenance	Fleet Vehicle	Hold	\$30,000	Institutional	Lease Eligible - Replacing aging vehicle
Agriculture	FarmBot.		\$7,000		
TDR	Hot water pressure washer		\$6,000		Maintenance and upkeep for our fleet of vehicles,
Transfer/MS	color copier for H1055	Hold	\$20,000	No grant to support	Current copier is not in color, is aged, has frequent issues (poor quality copies), is slow and has limited features
Criminal Justice	3-year Vvitra Simulator Warranty extension		\$10,500	if a grant is identified or institutional	
Total			\$367,142		

Shawnee Community College
Operating Funds-Education Fund & Operations & Maintenance Fund
Fiscal Years 2021-2026

	FY 2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget
Revenues:						
Local governmental sources						
Property Taxes	\$ 1,880,298	\$ 1,897,060	\$ 1,986,269	\$ 2,154,518	\$ 2,350,753	\$ 2,205,375
Corporate Personal Property Replacement Tax	736,567	1,592,593	\$ 1,662,093	1,001,545	\$ 671,613	\$ 740,375
Total local governmental sources	2,616,865	3,489,653	3,648,362	3,156,063	3,022,366	2,945,750
State governmental sources	4,248,636	4,209,008	4,367,378	4,520,125	4,606,639	4,688,578
Federal governmental sources	1,404,127	1,119,998	-	-	-	-
Student Tuition and fees	4,833,629	4,434,926	4,799,968	5,175,970	5,259,756	6,237,917
Rental of facilities and equipment	55,503	51,379	57,992	54,155	52,602	135,702
Investment earnings	22,997	42,409	423,518	627,126	578,963	675,000
Other Sources	283,416	262,825	234,384	332,760	257,688	348,854
Total revenues	13,465,173	13,610,198	13,531,602	13,866,199	13,778,014	15,031,801
Expenditures:						
Instruction	4,723,534	4,476,745	3,254,052	3,445,630	3,838,429	3,936,757
Academic Support	297,442	408,791	759,355	797,731	840,638	792,245
Student Services	1,004,890	1,089,684	975,662	1,116,035	1,189,363	1,314,332
Public Services	58,821	57,410	682,214	640,100	768,417	865,633
Auxiliary Services	-	-	-	-	-	-
Operations and Maintenance	1,764,597	1,291,333	1,372,587	1,475,352	1,486,951	1,730,105
Institutional Support	2,333,978	2,199,148	2,754,972	2,917,888	3,229,723	3,965,142
Scholarships, Student Grants, and Waivers	2,072,367	1,949,358	2,034,092	2,076,192	2,028,005	1,747,957
Total expenditures	12,255,629	11,472,469	11,832,934	12,468,928	13,381,526	14,352,171
Other Financing Sources (Uses)						
Bond Proceeds	-	-	-	-	-	-
Operating Transfers, Net	(606,725)	(2,533,039)	(606,164)	(683,323)	(2,209,253)	(879,630)
Total other financing sources (Uses)	(606,725)	(2,533,039)	(606,164)	(683,323)	(2,209,253)	(879,630)
Revenues and Other Financing Sources (Under)						
Expenditures and Other Financing Uses	\$ 602,819	\$ (395,310)	\$ 1,092,504	\$ 713,948	\$ (1,812,765)	\$ (200,000)

Shawnee Community College
Fiscal Year 2026 Budget

Shawnee Community College
Fiscal Year 2026 Budget
All Funds

Operating Funds										
	Education Fund	Operations and Maintenance Fund	Operations and Maintenance Fund Restricted	Bond and Interest Fund	Auxiliary Enterprises Fund	Restricted Purposes Fund	Working Cash Fund	Audit Fund	Liability, Protection, and Settlement Fund	Total
Revenues:										
Local governmental sources										
Property Taxes	\$ 1,477,180	\$ 728,195	\$ 250,000	\$ 1,399,125	\$ -	\$ -	\$ -	\$ 46,315	\$ 960,259	\$ 4,861,074
Corporate Personal Property Replacement	518,262	222,113	-	-	-	-	-	-	-	\$ 740,375
Total local governmental sources	1,995,442	950,308	250,000	1,399,125	-	-	-	46,315	960,259	5,601,449
State governmental sources	4,298,687	389,891	-	-	-	1,434,485	-	-	-	6,123,063
Federal governmental sources	-	-	-	-	-	3,687,929	-	-	-	3,687,929
Student Tuition and fees	6,237,917	-	-	-	-	-	-	-	-	6,237,917
Rental of facilities and equipment	-	135,702	-	-	-	-	-	-	-	135,702
Investment earnings	675,000	-	-	-	-	-	285,742	-	-	960,742
Other Sources	318,854	30,000	-	-	480,500	3,000	-	-	-	832,354
Total revenues	13,525,900	1,505,901	250,000	1,399,125	480,500	5,125,414	285,742	46,315	960,259	23,579,156
Expenditures:										
Instruction	3,936,757	-	-	-	-	1,444,224	-	-	-	5,380,981
Academic Support	792,245	-	-	-	-	-	-	-	-	792,245
Student Services	1,314,332	-	-	-	-	666,274	-	-	-	1,980,606
Public Services	865,633	-	-	-	-	434,806	-	-	-	1,300,439
Auxiliary Services	-	-	-	-	1,587,255	-	-	-	-	1,587,255
Operations and Maintenance	-	1,730,105	8,302,926	-	-	-	-	-	-	10,033,031
Institutional Support	3,965,142	-	-	1,399,125	-	-	-	50,000	1,153,054	6,567,321
Scholarships, Student Grants, and Waiver	1,747,957	-	-	-	-	2,580,110	-	-	-	4,328,067
Total expenditures	12,622,066	1,730,105	8,302,926	1,399,125	1,587,255	5,125,414	-	50,000	1,153,054	31,969,945
Other Financing Sources (Uses)										
Bond Proceeds	-	-	-	-	-	-	-	-	-	-
Operating Transfers, Net	(879,630)	-	1,500,000	-	1,109,630	-	(285,742)	-	-	1,444,258
Total other financing sources (Uses)	(879,630)	-	1,500,000	-	1,109,630	-	(285,742)	-	-	1,444,258
Revenues and Other Financing Sources (Under) Expenditures and Other Financing Uses										
	24,204	(224,204)	(6,552,926)	-	2,875	-	-	(3,685)	(192,795)	(6,946,531)
Fund Balance										
Beginning	8,381,989	1,681,363	9,200,933	508,256	180,228	-	5,873,870	31,502	579,122	26,437,263
Ending	\$ 8,406,193	\$ 1,457,159	\$ 2,648,007	\$ 508,256	\$ 183,103	\$ -	\$ 5,873,870	\$ 27,817	\$ 386,327	\$ 19,490,732

Shawnee Community College
Fiscal Year 2026 Budget

Shawnee Community College
Fiscal Year 2025 Actual
All Funds

<u>Operating Funds</u>										
	Education Fund	Operations and Maintenance Fund	Operations and Maintenance Fund Restricted	Bond and Interest Fund	Auxiliary Enterprises Fund	Restricted Purposes Fund	Working Cash Fund	Audit Fund	Liability, Protection, and Settlement Fund	Total
Revenues:										
Local governmental sources										
Property Taxes	\$ 1,564,832	\$ 785,921	\$ 259,122	\$ 1,459,578	\$ -	\$ -	\$ -	\$ 46,315	\$ 960,259	\$ 5,076,027
Corporate Personal Property Replaceme	470,129	201,484	-	-	-	-	-	-	-	671,613
Total local governmental sources	2,034,961	987,405	259,122	1,459,578	-	-	-	46,315	960,259	5,747,640
State governmental sources	4,199,541	407,098	-	-	-	1,434,485	-	-	-	6,041,124
Federal governmental sources	-	-	-	-	-	3,687,929	-	-	-	3,687,929
Student Tuition and fees	5,259,756	-	-	-	-	-	-	-	-	5,259,756
Rental of facilities and equipment	-	52,602	-	-	-	-	-	-	-	52,602
Investment earnings	578,963	-	275,190	-	-	-	285,742	-	-	1,139,895
Other Sources	235,907	21,781	2,362	-	468,788	3,000	-	-	-	731,838
Total revenues	12,309,128	1,468,886	536,674	1,459,578	468,788	5,125,414	285,742	46,315	960,259	22,660,784
Expenditures:										
Instruction	3,838,429	-	-	-	-	1,444,224	-	-	-	5,282,653
Academic Support	840,638	-	-	-	-	-	-	-	-	840,638
Student Services	1,189,363	-	-	-	-	666,274	-	-	-	1,855,637
Public Services	768,417	-	-	-	-	434,806	-	-	-	1,203,223
Auxiliary Services	-	-	-	-	1,531,298	-	-	-	-	1,531,298
Operations and Maintenance	-	1,486,951	1,472,301	-	-	-	-	-	-	2,959,252
Institutional Support	3,229,723	-	-	1,396,375	-	-	-	50,000	1,153,054	5,829,152
Scholarships, Student Grants, and Waiver	2,028,005	-	-	-	-	2,580,110	-	-	-	4,608,115
Total expenditures	11,894,575	1,486,951	1,472,301	1,396,375	1,531,298	5,125,414	-	50,000	1,153,054	24,109,968
Other Financing Sources (Uses)										
Bond Proceeds	-	-	-	-	-	-	-	-	-	-
Operating Transfers, Net	(1,209,253)	(1,000,000)	1,500,000	-	994,995	-	(285,742)	-	-	-
Total other financing sources (Uses)	(1,209,253)	(1,000,000)	1,500,000	-	994,995	-	(285,742)	-	-	-
Revenues and Other Financing Sources (Under) Expenditures and Other Financing Uses										
	(794,700)	(1,018,065)	564,373	63,203	(67,515)	-	-	(3,685)	(192,795)	(1,449,184)
Fund Balance										
Beginning	9,176,689	2,699,428	8,636,560	445,053	247,743	-	5,873,870	35,187	771,917	27,886,447
Ending	\$ 8,381,989	\$ 1,681,363	\$ 9,200,933	\$ 508,256	\$ 180,228	\$ -	\$ 5,873,870	\$ 31,502	\$ 579,122	\$ 26,437,263

Shawnee Community College
Fiscal Year 2026 Budget

Shawnee Community College
Fiscal Year 2024 Actual
All Funds

	<u>Operating Funds</u>								Liability, Protection, and Settlement	Total
	Education Fund	Operations and Maintenance Fund	Operations and Maintenance Fund Restricted	Bond and Interest Fund	Auxiliary Enterprises Fund	Restricted Purposes Fund	Working Cash Fund	Audit Fund	Fund	
Revenues:										
Local governmental sources										
Property Taxes	\$ 1,434,156	\$ 720,362	\$ 249,413	\$ 1,394,374	\$ -	\$ -	\$ -	\$ 37,337	\$ 875,869	\$ 4,711,511
Corporate Personal Property Replacement Tax	701,082	300,463	-	-	-	-	-	-	-	1,001,545
Total local governmental sources	2,135,238	1,020,825	249,413	1,394,374	-	-	-	37,337	875,869	5,713,056
State governmental sources	4,118,808	401,317	-	-	-	1,071,803	-	-	-	-
Federal governmental sources	-	-	-	-	-	3,672,462	-	-	-	-
Student Tuition and fees	5,175,970	-	-	-	-	-	-	-	-	5,175,970
Rental of facilities and equipment	-	54,155	-	-	-	-	-	-	-	54,155
Investment earnings	627,126	-	349,812	-	-	-	183,535	-	-	1,160,473
Other Sources	302,517	30,243	16,889	-	516,707	416,803	-	-	-	1,283,159
Total revenues	12,359,659	1,506,540	616,114	1,394,374	516,707	5,161,068	183,535	37,337	875,869	13,386,813
Expenditures:										
Instruction	3,445,630	-	-	-	-	951,784	-	-	-	4,397,414
Academic Support	797,731	-	-	-	-	894,931	-	-	-	1,692,662
Student Services	1,116,035	-	-	-	-	638,418	-	-	-	1,754,453
Public Services	640,100	-	-	-	-	335,169	-	-	-	975,269
Auxiliary Services	-	-	-	-	1,467,769	-	-	-	-	1,467,769
Operations and Maintenance	-	1,475,352	1,024,524	-	-	-	-	-	-	2,499,876
Institutional Support	2,917,888	-	-	1,397,724	-	112,697	-	39,000	1,325,205	5,792,514
Scholarships, Student Grants, and Waivers	2,076,192	-	-	-	-	2,228,069	-	-	-	4,304,261
Total expenditures	10,993,576	1,475,352	1,024,524	1,397,724	1,467,769	5,161,068	-	39,000	1,325,205	22,884,218
Other Financing Sources (Uses)										
Bond Proceeds	-	-	-	-	-	-	-	-	-	-
Operating Transfers, Net	(683,323)	-	-	-	866,858	-	(183,535)	-	-	-
Total other financing sources (Uses)	(683,323)	-	-	-	866,858	-	(183,535)	-	-	-
Revenues and Other Financing Sources (Under)	682,760	31,188	(408,410)	(3,350)	(84,204)	-	-	(1,663)	(449,336)	(233,015)
Expenditures and Other Financing Uses										
Fund Balance										
Beginning	8,493,929	2,668,240	9,044,970	448,403	331,947	-	5,873,870	36,850	1,221,253	28,119,462
Ending	\$ 9,176,689	\$ 2,699,428	\$ 8,636,560	\$ 445,053	\$ 247,743	\$ -	\$ 5,873,870	\$ 35,187	\$ 771,917	\$ 27,886,447

Shawnee Community College
Fiscal Year 2026 Budget

Shawnee Community College
Fiscal Year 2023 Actual
All Funds

	Operating Funds								Liability, Protection, and Settlement Fund	Total
	Education Fund	Operations and Maintenance Fund	Operations and Maintenance Fund Restricted	Bond and Interest Fund	Auxiliary Enterprises Fund	Restricted Purposes Fund	Working Cash Fund	Audit Fund		
Revenues:										
Local governmental sources										
Property Taxes	\$ 1,330,193	\$ 656,076	\$ 240,173	\$ 1,480,216	\$ -	\$ -	\$ -	\$ 33,198	\$ 808,331	\$ 4,548,187
Corporate Personal Property Replacement Tax	1,483,076	179,017	-	-	-	-	-	-	-	1,662,093
Total local governmental sources	2,813,269	835,093	240,173	1,480,216	-	-	-	33,198	808,331	6,210,280
State governmental sources	3,985,397	381,981	-	-	-	1,054,252	-	-	-	-
Federal governmental sources	-	-	-	-	-	5,301,438	-	-	-	-
Student Tuition and fees	4,799,968	-	-	-	-	-	-	-	-	4,799,968
Rental of facilities and equipment	-	57,992	-	-	-	-	-	-	-	57,992
Investment earnings	423,518	-	-	-	-	-	132,053	-	-	555,571
Other Sources	217,468	16,916	6,613,538	-	414,716	-	860,000	-	-	8,122,638
Total revenues	12,239,620	1,291,982	6,853,711	1,480,216	414,716	6,355,690	992,053	33,198	808,331	19,746,449
Expenditures:										
Instruction	3,254,052	-	-	-	-	760,444	-	-	-	4,014,496
Academic Support	759,355	-	-	-	-	682,399	-	-	-	1,441,754
Student Services	975,662	-	-	-	-	577,525	-	-	-	1,553,187
Public Services	682,214	-	-	-	-	373,097	-	-	-	1,055,311
Auxiliary Services	-	-	-	-	1,212,605	-	-	-	-	1,212,605
Operations and Maintenance	-	1,372,587	1,082,958	-	-	-	-	-	-	2,455,545
Institutional Support	2,754,972	-	-	1,606,500	-	202,430	16,308	39,000	1,263,706	5,882,916
Scholarships, Student Grants, and Waivers	2,034,092	-	-	-	-	3,759,795	-	-	-	5,793,887
Total expenditures	10,460,347	1,372,587	1,082,958	1,606,500	1,212,605	6,355,690	16,308	39,000	1,263,706	23,409,701
Other Financing Sources (Uses)										
Bond Proceeds	-	-	-	-	-	-	-	-	-	-
Operating Transfers, Net	(606,164)	-	-	-	738,217	-	(132,053)	-	-	-
Total other financing sources (Uses)	(606,164)	-	-	-	738,217	-	(132,053)	-	-	-
Revenues and Other Financing Sources (Under)										
Expenditures and Other Financing Uses	1,173,109	(80,605)	5,770,753	(126,284)	(59,672)	-	843,692	(5,802)	(455,375)	7,059,816
Fund Balance										
Beginning	7,320,820	2,748,844	3,274,217	574,687	391,619	-	5,030,178	42,652	1,676,628	21,059,645
Ending	\$ 8,493,929	\$ 2,668,239	\$ 9,044,970	\$ 448,403	\$ 331,947	\$ -	\$ 5,873,870	\$ 36,850	\$ 1,221,253	\$ 28,119,461

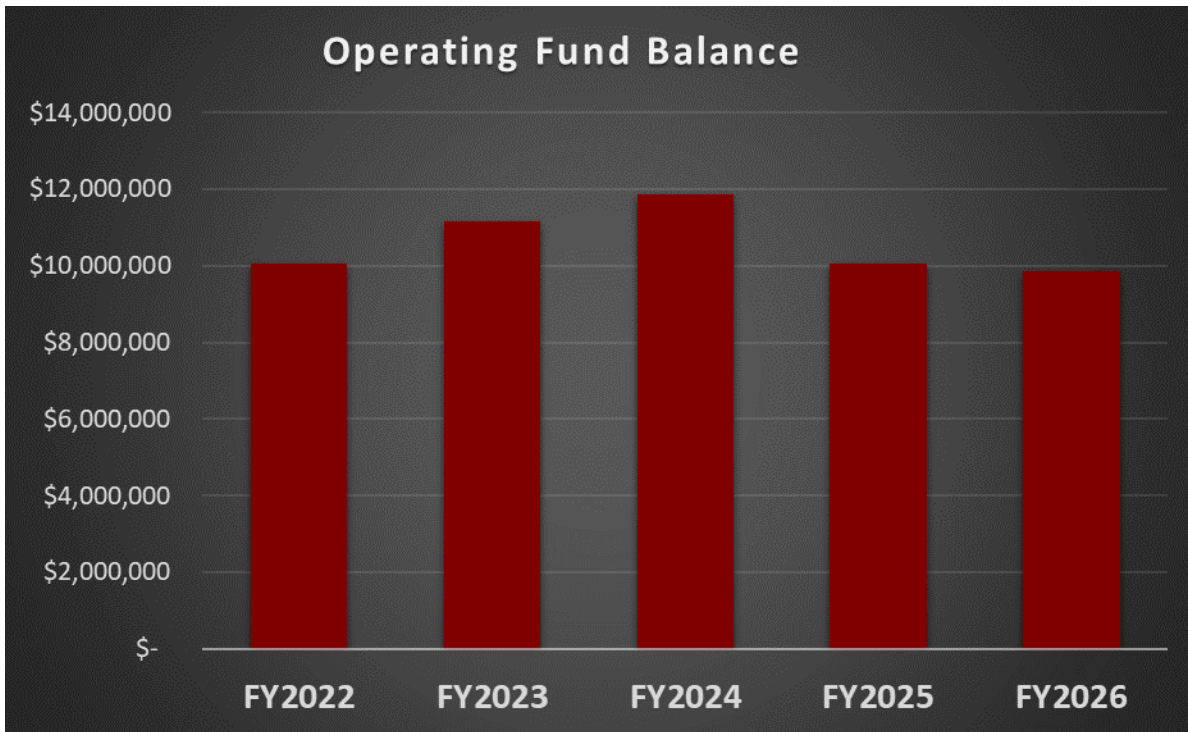
Shawnee Community College
Fiscal Year 2026 Budget

Shawnee Community College
Fiscal Year 2022 Actual
All Funds

	Operating Funds								Liability, Protection, and Settlement Fund	Total
	Education Fund	Operations and Maintenance Fund	Operations and Maintenance Fund Restricted	Bond and Interest Fund	Auxiliary Enterprises Fund	Restricted Purposes Fund	Working Cash Fund	Audit Fund		
Revenues:										
Local governmental sources										
Property Taxes	\$ 1,261,293	\$ 635,767	\$ 240,575	\$ 1,621,304	\$ -	\$ -	\$ -	\$ 32,125	\$ 796,537	\$ 4,587,601
Corporate Personal Property Replacement Tax	1,193,094	399,499	-	-	-	-	-	-	-	1,592,593
Total local governmental sources	2,454,387	1,035,266	240,575	1,621,304	-	-	-	32,125	796,537	6,180,194
State governmental sources	3,843,643	365,365	-	-	-	768,059	-	-	-	-
Federal governmental sources	1,119,998	-	-	-	-	5,597,224	-	-	-	-
Student Tuition and fees	4,434,926	-	-	-	-	-	-	-	-	4,434,926
Rental of facilities and equipment	-	51,379	-	-	-	-	-	-	-	51,379
Investment earnings	42,409	-	-	-	-	-	8,204	-	-	50,613
Other Sources	256,837	5,988	-	-	397,491	-	-	-	-	660,316
Total revenues	12,152,200	1,457,998	240,575	1,621,304	397,491	6,365,283	8,204	32,125	796,537	11,377,428
Expenditures:										
Instruction	4,476,745	-	-	-	-	244,697	-	-	-	4,721,442
Academic Support	408,791	-	-	-	-	1,268,329	-	-	-	1,677,120
Student Services	1,089,684	-	-	-	-	558,700	-	-	-	1,648,384
Public Services	57,410	-	-	-	-	439,807	-	-	-	497,217
Auxiliary Services	-	-	-	-	1,134,849	-	-	-	-	1,134,849
Operations and Maintenance	-	1,291,333	58,272	-	-	-	-	-	-	1,349,605
Institutional Support	2,199,148	-	-	1,720,500	-	1,671,954	-	37,950	1,039,817	6,669,369
Scholarships, Student Grants, and Waivers	1,949,358	-	-	-	-	2,181,796	-	-	-	4,131,154
Total expenditures	10,181,136	1,291,333	58,272	1,720,500	1,134,849	6,365,283	-	37,950	1,039,817	21,829,140
Other Financing Sources (Uses)										
Bond Proceeds	-	-	-	-	-	-	-	-	-	-
Operating Transfers, Net	(2,254,058)	(278,981)	1,927,359	-	613,884	-	(8,204)	-	-	-
Total other financing sources (Uses)	(2,254,058)	(278,981)	1,927,359	-	613,884	-	(8,204)	-	-	-
Revenues and Other Financing Sources (Under) Expenditures and Other Financing Uses	(282,994)	(112,316)	2,109,662	(99,196)	(123,474)	-	-	(5,825)	(243,280)	1,242,577
Fund Balance										
Beginning	7,603,790	2,861,161	1,164,555	673,883	515,093	-	5,030,178	48,477	1,919,908	19,817,045
Ending	\$ 7,320,796	\$ 2,748,845	\$ 3,274,217	\$ 574,687	\$ 391,619	\$ -	\$ 5,030,178	\$ 42,652	\$ 1,676,628	\$ 21,059,622

FUND BALANCE

The fund balance represents the net financial resources available at a specific point in time calculated as assets minus liabilities. The College has a Management of Financial Reserves Operating Standard which protects taxpayers and employees from unexpected changes in financial condition, protects the College against financial instability and assists in meeting future needs. The Operating Funds must maintain a minimum threshold of four months operating expenditures and a maximum threshold of eight months operating expenditures as fund balance.

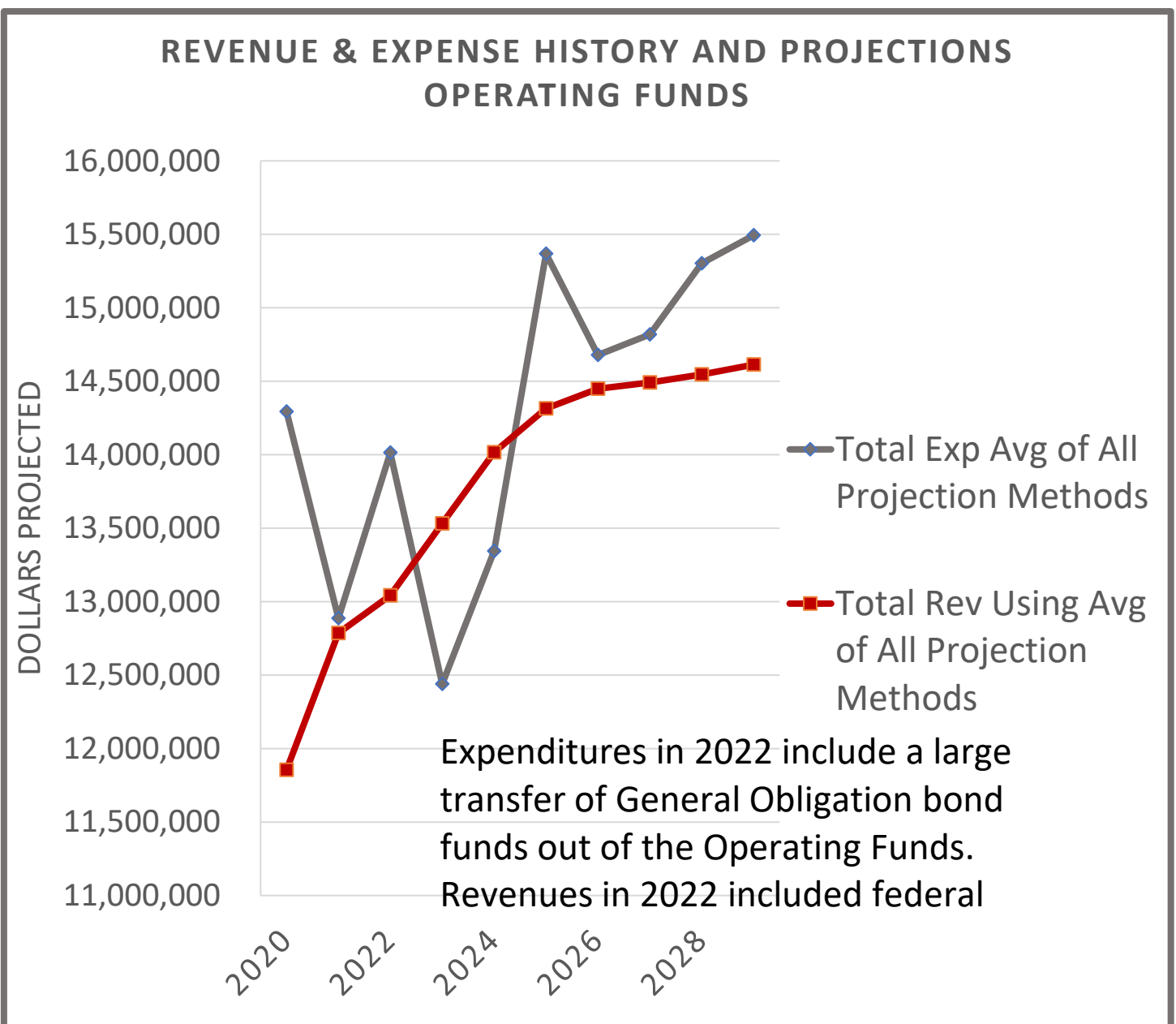


Shawnee Community College Operating Funds - Fund Balance

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 BUDGET
Beginning of Year Fund Balance	\$ 10,464,958	\$ 10,069,661	\$ 11,162,170	\$ 11,876,118	\$ 10,063,353
Revenues	13,618,410	13,663,630	14,049,734	14,063,756	15,261,798
Expenditures	14,013,707	12,571,121	13,335,786	15,876,521	15,461,798
Increase (Decrease) Fund Balance	(395,297)	1,092,509	713,948	(1,812,765)	(200,000)
End of Year Fund Balance	\$ 10,069,661	\$ 11,162,170	\$ 11,876,118	\$ 10,063,353	\$ 9,863,353

LONG TERM FINANCIAL PLANNING

The College engages in a comprehensive financial forecasting endeavor that stretches five years beyond the designated budget year. This thorough financial modeling process incorporates revenue projections intricately tied to expected local property tax revenues and tuition and fees, the latter contingent upon enrollment projections. The modeling process uses forecasted percent changes in all revenue and expenditure areas and linear regression analysis based upon historical actual expenditures and revenues going back to fiscal year 2015. To enhance accuracy and mitigate potential errors, the final projections are derived from the average of three distinct projection models. Notably, these projections exclusively pertain to the general operating funds, ensuring a focused and precise assessment of the College's financial trajectory. This strategic and data-driven approach emphasizes the College's commitment to prudent financial planning and risk management.



Shawnee Community College
Fiscal Year 2026 Budget

Shawnee Community College
Operating Funds - Revenue Projections

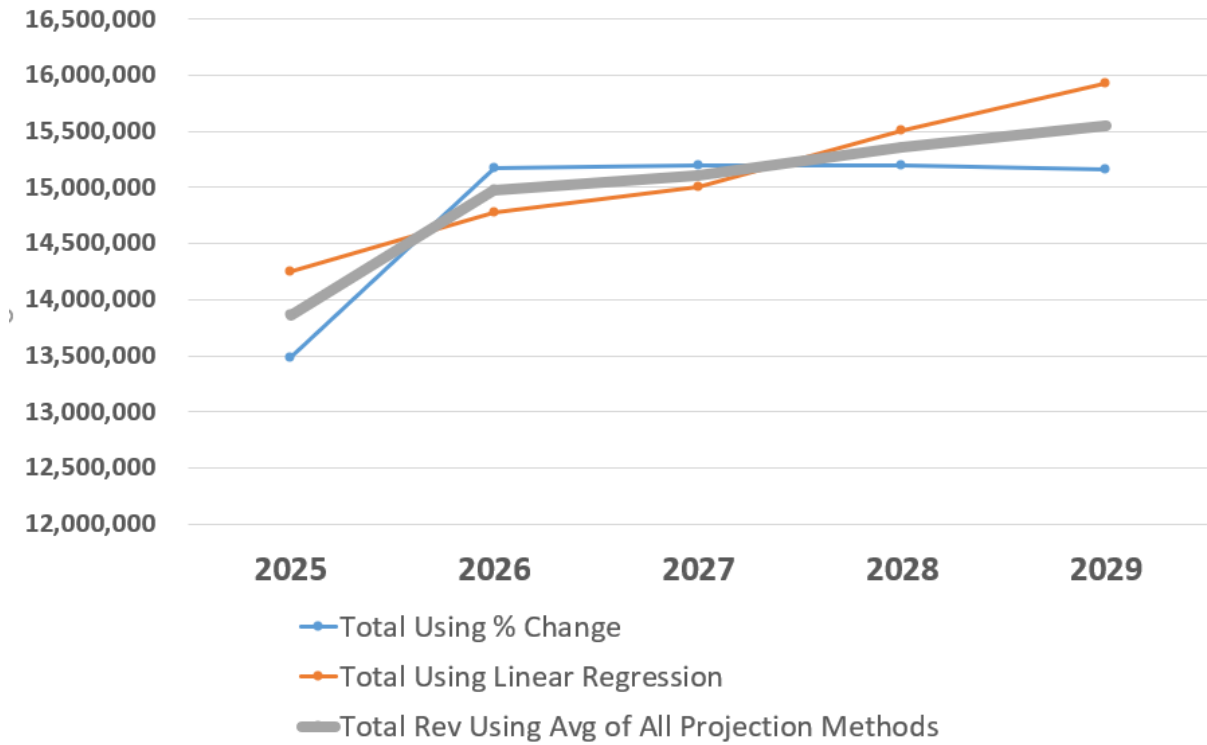
REVENUE	ACTUAL 2025	BUDGET 2026	PROJECTED 2027	PROJECTED 2028	PROJECTED 2029	PROJECTED 2030
Local Government						
Current Taxes	\$ 2,350,753	\$ 2,205,375	\$ 2,260,509	\$ 2,317,022	\$ 2,374,948	\$ 2,434,321
Chargeback Revenue	-	-	-	-	-	-
Subtotal % Change	2,350,753	2,205,375	2,260,509	2,317,022	2,374,948	2,434,321
Subtotal Linear Regression	2,077,822	2,116,493	2,164,149	2,214,682	2,284,093	2,319,477
Subtotal Average	2,214,287	2,160,934	2,212,329	2,265,852	2,329,520	2,376,899
State Government						
ICCB Credit Hour Grants	1,372,554	1,299,635	1,335,364	1,360,507	1,368,076	1,388,065
ICCB Equalization Grants	3,115,120	3,264,520	3,354,267	3,417,422	3,436,436	3,486,644
Career and Technical Education Grant	118,965	124,423	125,045	125,670	126,299	126,930
Corporate Personal Property Replacement Tax	671,614	740,375	725,568	711,056	711,056	711,056
Subtotal % Change	5,278,253	5,428,953	5,540,243	5,614,655	5,641,867	5,712,696
Subtotal Linear Regression	5,845,647	5,556,436	5,656,899	5,757,362	5,857,825	5,857,825
Subtotal Average	5,561,965	5,492,694	5,598,571	5,686,009	5,749,846	5,785,260
Federal Government						
Other	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Tuition & Fees						
Tuition	4,489,563	5,262,333	5,104,463	4,951,329	4,802,789	4,658,706
Fees	770,193	975,581	975,581	975,581	975,581	975,581
Subtotal % Change	5,259,756	6,237,914	6,080,044	5,926,910	5,778,370	5,634,287
Subtotal Linear Regression	4,940,102	4,896,351	5,013,003	5,073,277	5,127,614	5,374,938
Subtotal Average	5,099,929	5,567,132	5,546,523	5,500,094	5,452,992	5,504,612
Other Sources						
Facilities Revenue	52,602	135,702	142,487	149,611	157,092	164,947
Sales and Service Fees	54,206	68,016	69,376	70,764	72,179	73,623
Investment Revenue	578,963	675,000	688,500	702,270	709,293	716,386
Bond Proceeds	-	-	-	-	-	-
Other Sources	203,481	280,838	283,646	286,483	289,348	292,241
Subtotal % Change	889,252	1,159,556	1,184,010	1,209,128	1,227,912	1,247,196
Subtotal Linear Regression	710,020	802,079	889,958	943,232	996,453	1,126,660
Subtotal Average	644,492	980,818	1,036,984	1,076,180	1,112,182	1,186,928
Total Revenues by Average Method	\$ 13,778,014	\$ 15,031,798	\$ 14,394,408	\$ 14,528,135	\$ 14,644,541	\$ 14,853,700
Transfers	285,742	230,000	230,000	230,000	230,000	230,000
Total Using % Change	14,063,756	15,261,798	15,198,446	15,195,376	15,162,242	15,143,655
Total Using Linear Regression	14,245,218	14,779,932	15,008,311	15,510,437	15,932,005	16,290,218
Total Rev Using Avg of All Projection Methods	13,795,021	14,976,424	15,103,379	15,352,907	15,547,124	15,716,936

Shawnee Community College
Fiscal Year 2026 Budget

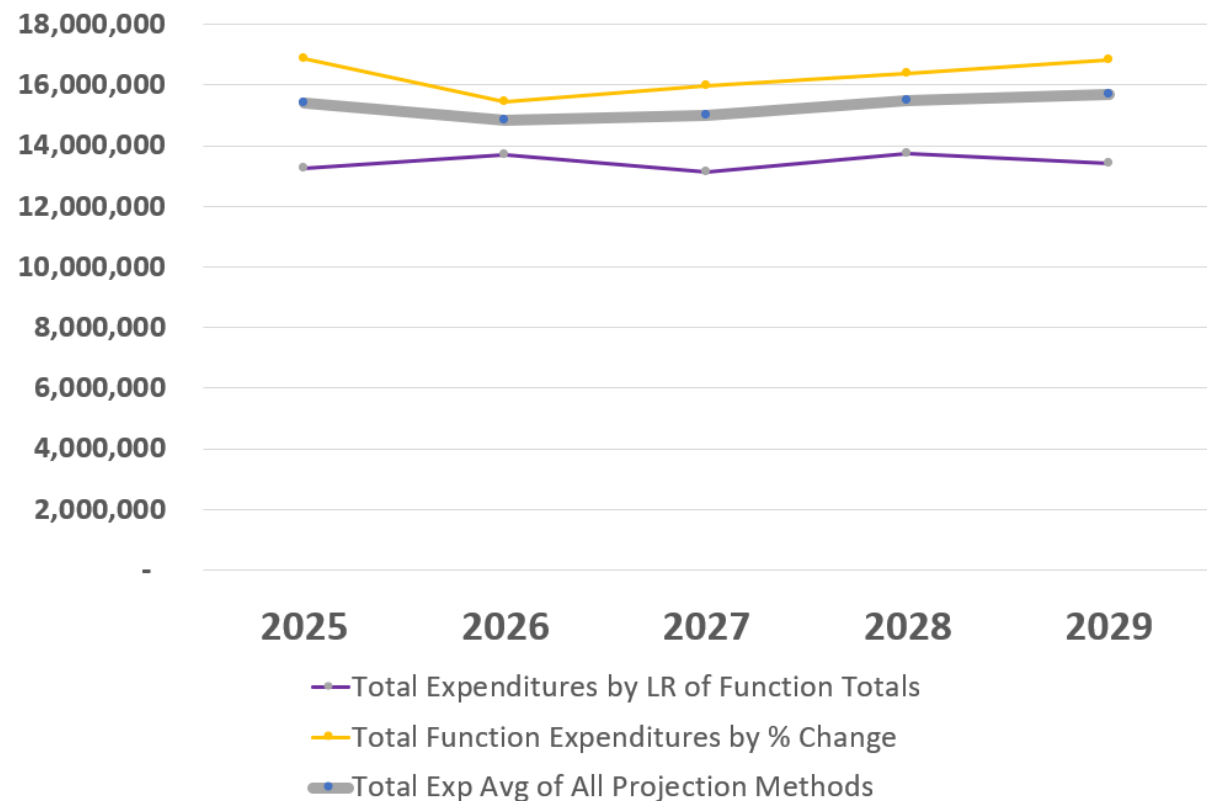
Shawnee Community College
Operating Funds - Expenditure Projections

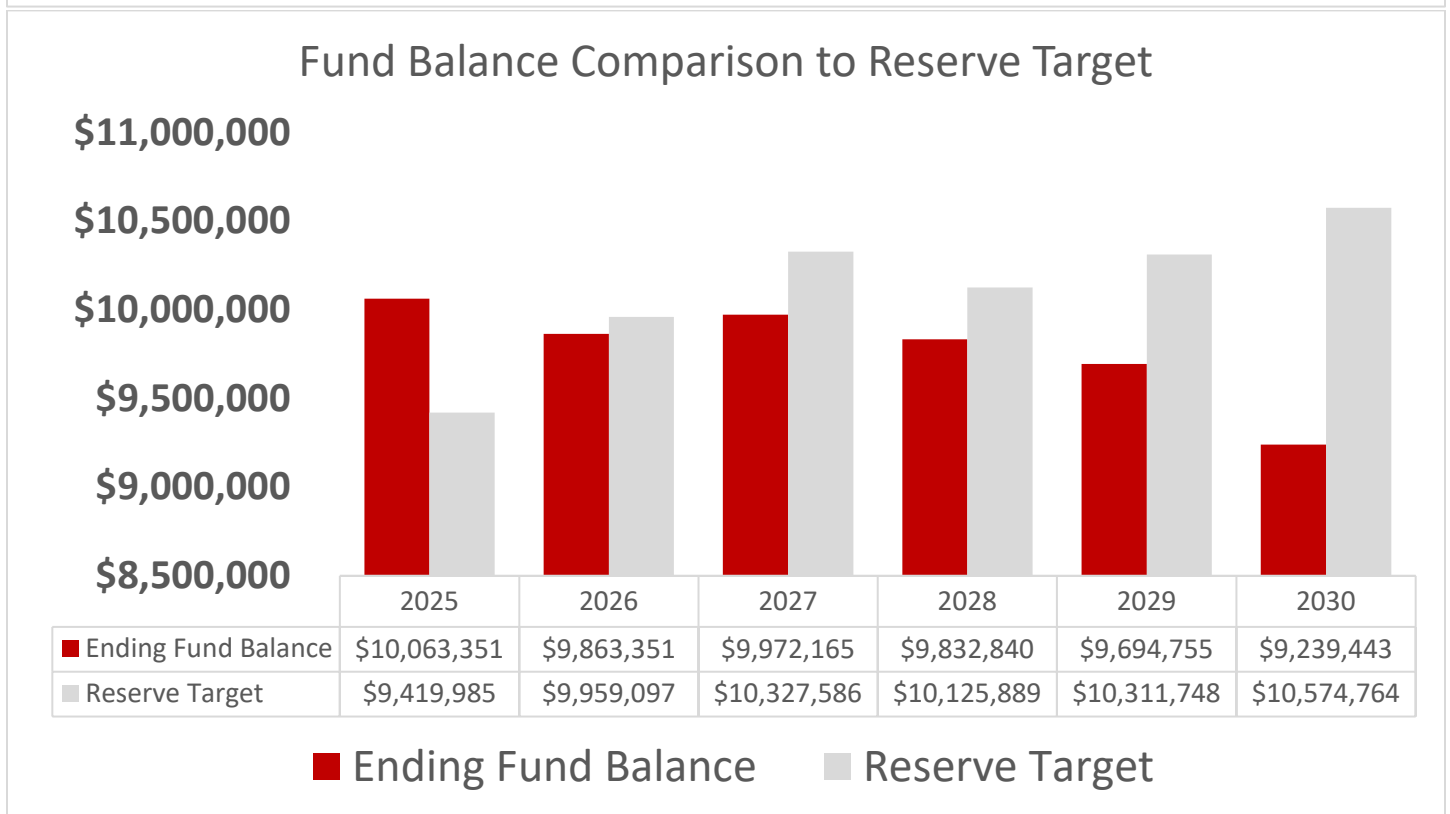
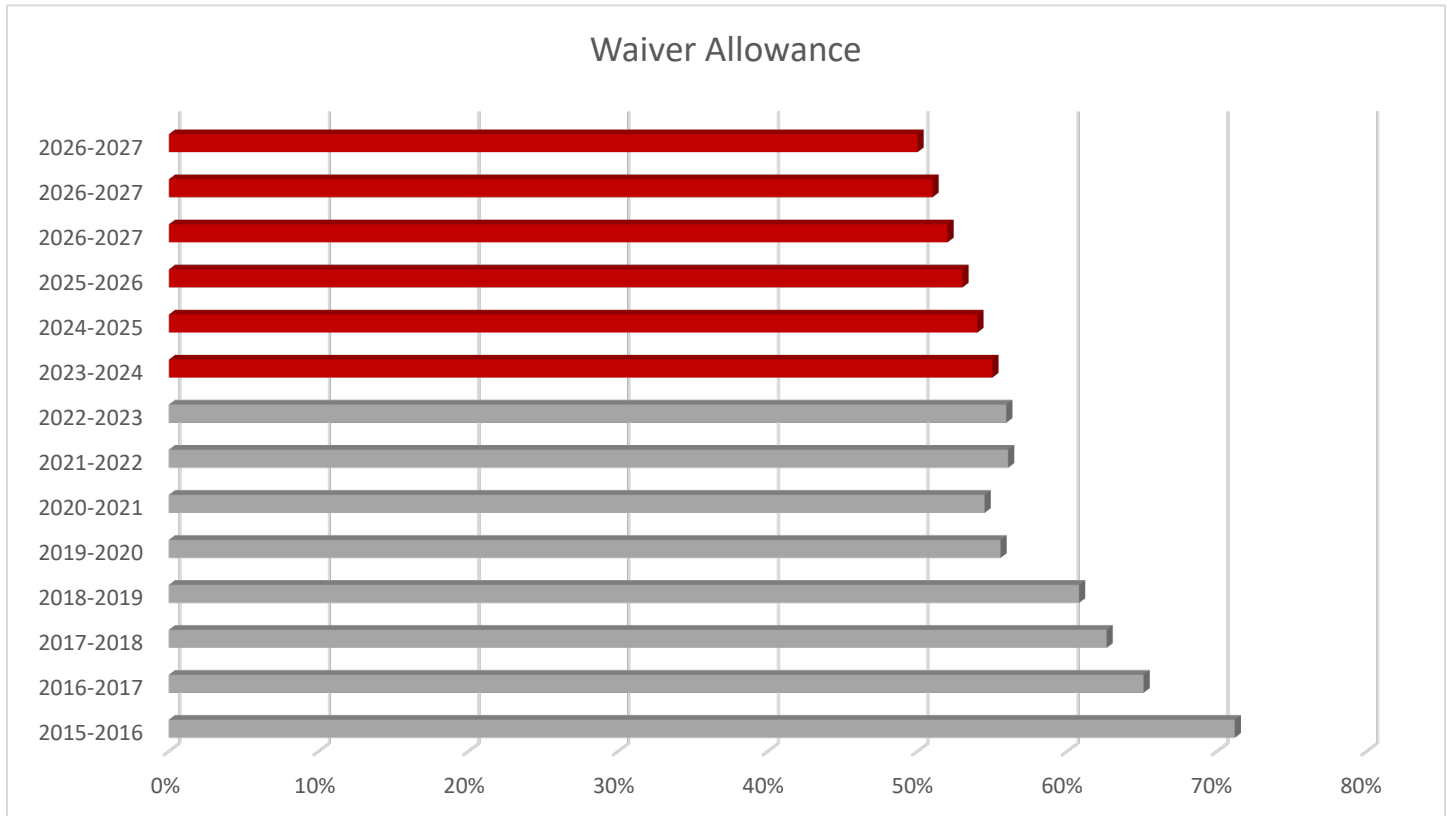
EXPENDITURES	ACTUAL 2025	BUDGET 2026	PROJECTED 2027	PROJECTED 2028	PROJECTED 2029	PROJECTED 2030
By Object						
Salaries	\$ 7,089,940	\$ 7,269,649	\$ 7,560,435	\$ 7,862,852	\$ 8,177,366	\$ 8,504,461
Employee Benefits	855,592	866,588	918,583	973,698	1,032,120	1,094,047
Contractual Services	1,138,427	1,983,317	1,983,317	1,983,317	1,983,317	1,983,317
General Materials & Supplies	920,826	983,134	988,050	992,990	997,955	1,002,945
Conference & Meeting Expense	146,395	226,600	228,866	231,155	233,466	235,801
Fixed Charges	218,035	218,750	223,125	227,588	232,139	236,782
Utilities	658,513	709,842	727,588	745,778	764,422	783,533
Capital Outlay	202,020	156,032	171,635	188,799	207,679	228,446
Other - Scholarships/Waivers	2,151,880	1,873,256	1,879,046	1,865,473	1,839,940	1,851,014
Provision for Contingency	-	65,000				
Subtotal	13,536,628	14,352,168	14,680,645	15,071,649	15,468,405	15,920,347
Other Fund Transfers	1,500,000					
Auxilliary Transfers	994,995	1,109,630	1,187,304	1,270,415	1,359,344	1,454,499
Total Expenditures by % Change by Object	16,031,623	15,396,798	15,867,949	16,342,064	16,827,749	17,374,845
By Function						
Instruction	3,838,430	3,936,756	4,113,910	4,299,036	4,492,493	4,694,655
Academic Support	840,638	792,245	827,896	865,151	904,083	944,767
Student Services	1,189,363	1,314,332	1,373,477	1,435,283	1,499,871	1,567,365
Public Service	768,417	865,633	882,946	900,605	918,617	936,989
Operation and Maintenance of Plant	1,486,951	1,730,105	1,764,707	1,800,001	1,836,001	1,872,721
Institutional Support	3,229,723	3,965,141	4,084,095	4,084,095	4,084,095	4,084,095
Scholarships & Grants	2,028,005	1,747,956	1,753,359	1,740,693	1,716,868	1,727,202
Subtotal	13,381,527	14,352,168	14,800,390	15,124,865	15,452,028	15,827,795
Other Fund Transfers	1,500,000					
Auxilliary Transfers	994,995	1,109,630	1,187,304	1,270,415	1,359,344	1,454,499
Total Expenditures LR Projection (Before Transfers)	13,381,527	14,352,168	14,529,978	14,999,471	15,404,056	15,842,094
Total Expenditures by LR of Function Totals	15,876,522	15,461,798	13,128,050	13,739,351	13,416,505	13,859,605
Total Function Expenditures by % Change	15,876,522	15,461,798	15,987,694	16,395,280	16,811,373	17,282,293
Total Exp Avg of All Projection Methods	15,876,522	15,461,798	14,994,565	15,492,232	15,685,209	16,172,248
Beginning Fund Balance	11,876,117	10,063,351	9,863,351	9,972,165	9,832,840	9,694,755
Ending Fund Balance	10,063,351	9,863,351	9,972,165	9,832,840	9,694,755	9,239,443
Net Surplus/(Deficit)	(1,812,766)	(200,000)	108,814	(139,325)	(138,085)	(455,311)
Fund Balance as % of Operating Expenditures (3-Yr H)	48.50%	48.40%	47.30%	46.30%	44.60%	40.60%
Reserve Target (67% of Exp)	9,419,985	9,959,097	10,327,586	10,125,889	10,311,748	10,574,764

Revenue Projections



Expenditure Projections



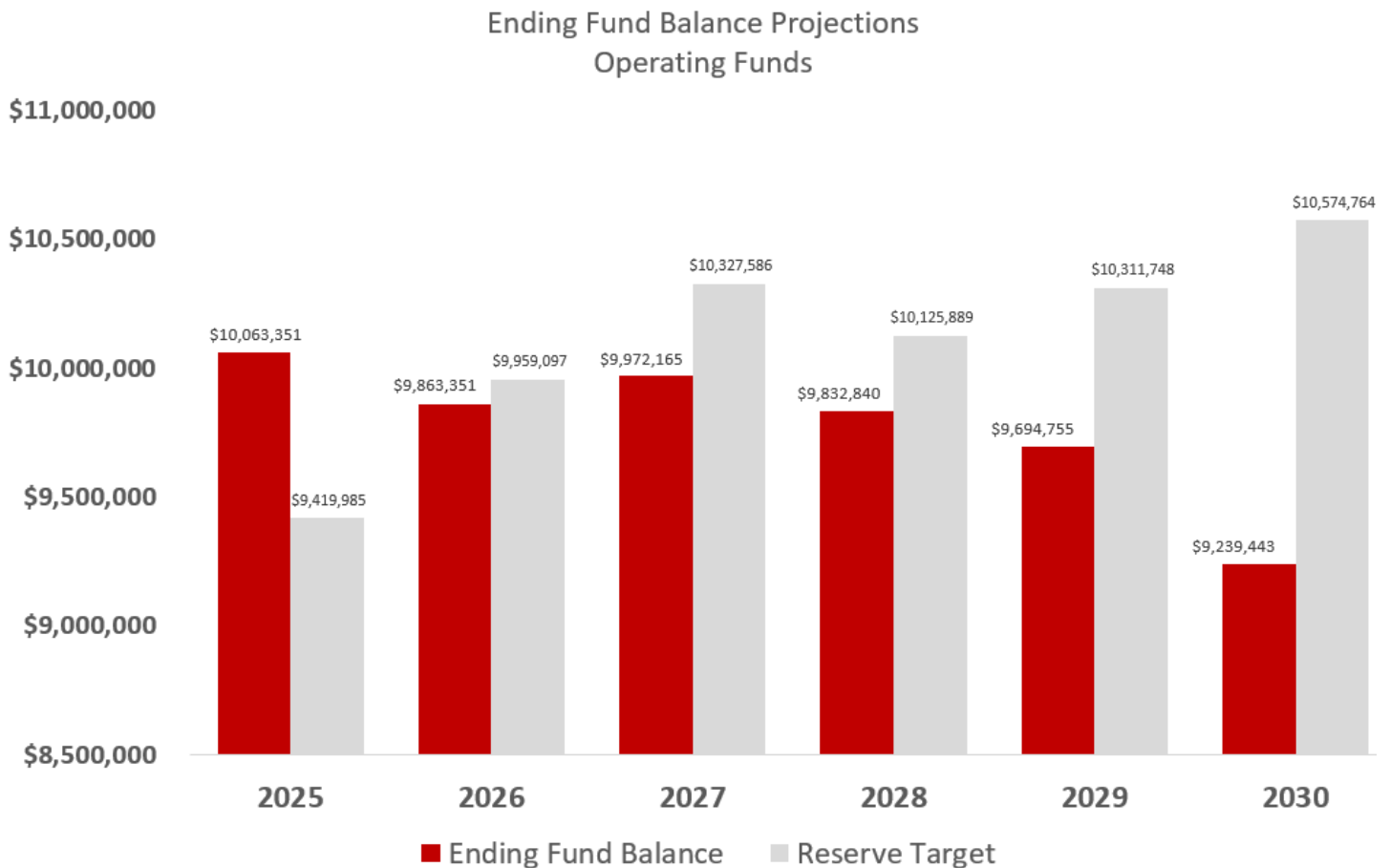


Financial Projections and Reserves

The College has developed a 5-year financial projection model which uses percentage growth or decline estimates by functional area, as well as, and by expenditure type or object. Projections are coupled with a linear regression analysis using data from fiscal year 2015 through forecasted fiscal year 2030. Operating fund balance is projected to grow slowly and consistently through fiscal year 2026. The College’s operating funds (01 & 02) reserve target is 67% of annual operating expenditures. Reserve targets are calculated using the average expenditures for the three most recently completed fiscal years.

Reserve thresholds are also established for the working cash fund (07) and the restricted operations and maintenance fund (03). These reserves are targeted at 50% of annual operating expenditures and \$500,000, respectively.

The exhibit below indicates that projected ending fund balances in the operating funds are expected to fall below the established reserve target. The College anticipates annual deficits each year from fiscal year 2028 through fiscal year 2030.



DEBT OBLIGATIONS

The College by statute 50 ILCS 405/1 can incur debt up to 2.875% of the district’s equalized assessed valuation. The College issued general obligation bonds in the Fall 2022 which will be utilized for capital projects. At this time the College’s bond rating was A+ through Standard and Poor’s Global Ratings. The purpose of issuing the debt is to capital renovation projects to sustain and enhance the College facilities. The capital projects are determined through the Facility Assessment Plan.

The College’s general obligation bonds are fully secured by a dedicated property tax levy, which is exempt from the annual property tax extension limitation. These property taxes are automatically extended for collection by the County to cover the bond payments. As a result, the debt obligation imposes minimal impact on the College’s ongoing operations.

Assess Valuation – 2023 Levy \$792,198,302

Bond Payment Schedule

	Series 2022A Bonds			Series 2022B Bonds		
	Principal	Interest	Total Payment	Principal	Interest	Total Payment
12/1/2023	\$ 35,000.00	\$ 305,816.67	\$ 340,816.67	\$ 860,000.00	\$ 42,283.33	\$ 902,283.33
6/1/2024	\$ -	\$ 154,625.00	\$ 154,625.00	\$ -	\$ -	\$ -
12/1/2024	\$ 1,115,000.00	\$ 154,625.00	\$ 1,269,625.00	\$ -	\$ -	\$ -
6/1/2025	\$ -	\$ 126,750.00	\$ 126,750.00	\$ -	\$ -	\$ -
12/1/2025	\$ 1,175,000.00	\$ 126,750.00	\$ 1,301,750.00	\$ -	\$ -	\$ -
6/1/2026	\$ -	\$ 97,375.00	\$ 97,375.00	\$ -	\$ -	\$ -
12/1/2026	\$ 1,235,000.00	\$ 97,375.00	\$ 1,332,375.00	\$ -	\$ -	\$ -
6/1/2027	\$ -	\$ 66,500.00	\$ 66,500.00	\$ -	\$ -	\$ -
12/1/2027	\$ 1,295,000.00	\$ 66,500.00	\$ 1,361,500.00	\$ -	\$ -	\$ -
6/1/2028	\$ -	\$ 34,125.00	\$ 34,125.00	\$ -	\$ -	\$ -
12/1/2028	\$ 1,365,000.00	\$ 34,125.00	\$ 1,399,125.00	\$ -	\$ -	\$ -

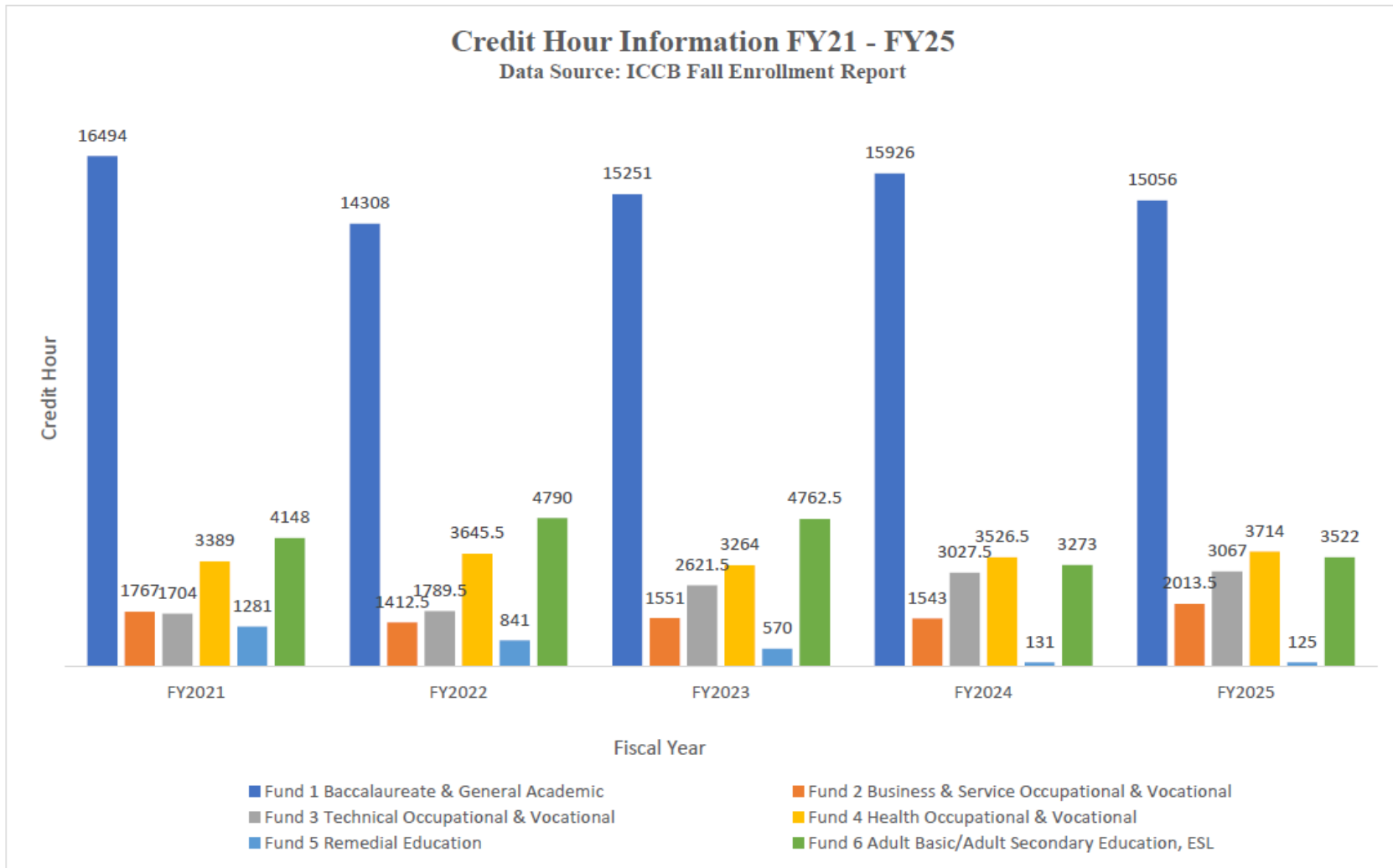
Debt Limit, 2.875 Percent of Assessed Valuation (50 ILCS 405/1) \$22,775,701

Indebtedness:

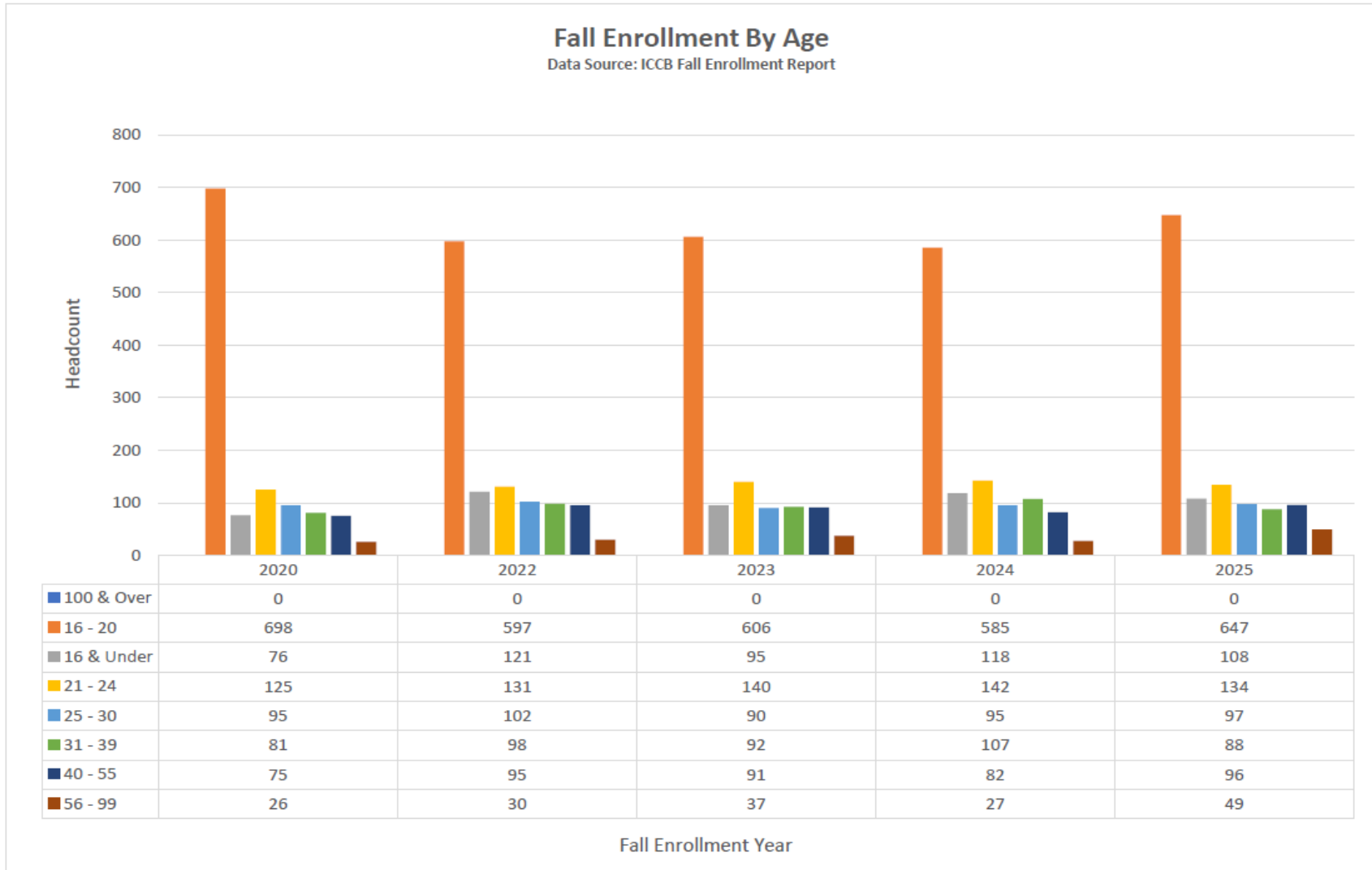
General Obligation Community College Bonds 6,185,000

Legal Debt Margin

Historical credit hours by fund assist with forecasting revenue. Each fund is reimbursed by the State at different levels; therefore, it is critical to understand the credit hour trends by fund.

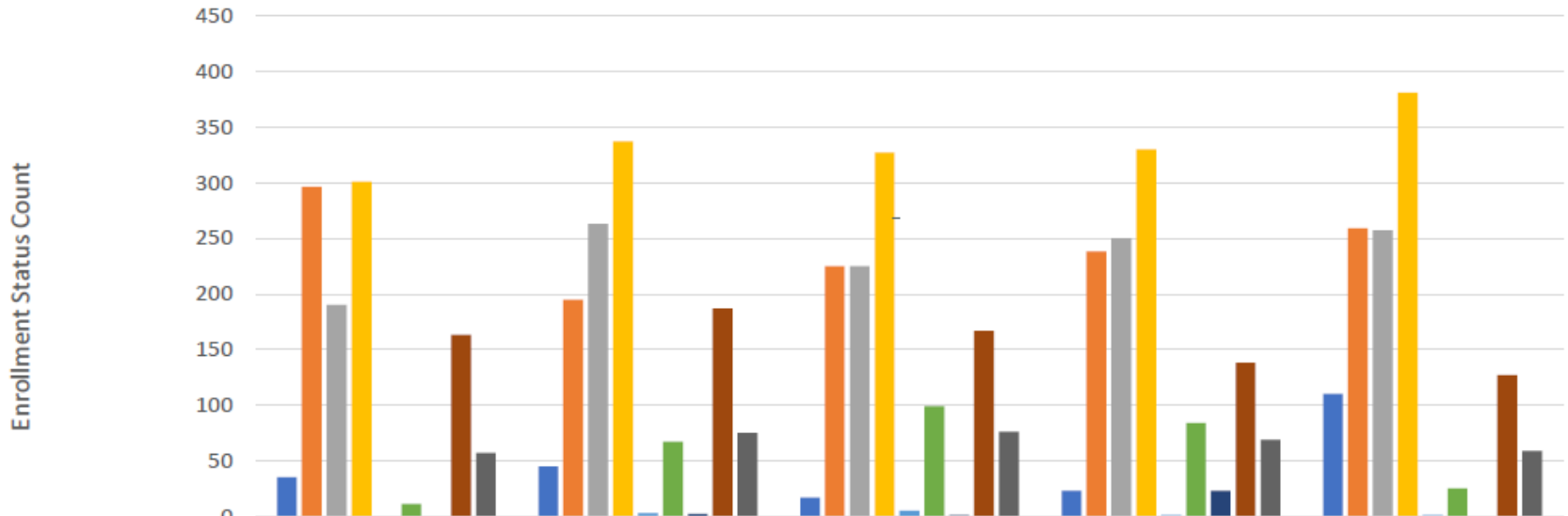


The following charts disaggregate the fall headcount report submitted to the State, annually. Analyzing the enrollment behaviors of each group can help detect enrollment changes that can assist with forecasting credit hours.



Fall Enrollment By Enrollment Status

Data Source: ICCB Fall Enrollment Report

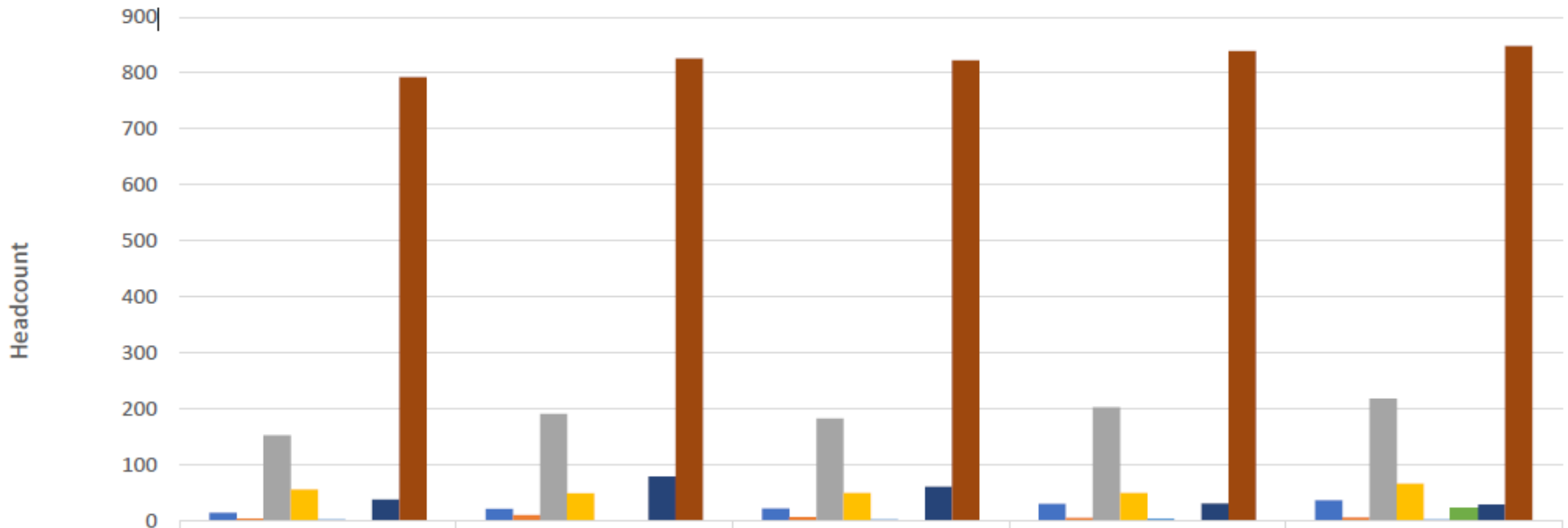


	2021	2022	2023	2024	2025
Already Posses Associate or Higher	35	45	17	23	110
Continuing	296	195	225	238	259
First-Time	190	263	225	250	257
High School Student	301	337	327	330	381
Move to College from Pre-College	0	3	5	1	1
New General Studies/Voc Skill	11	67	99	84	25
New Pre-College	0	2	1	23	0
Returning	163	187	167	138	127
Transfer	57	75	76	69	59

Enrollment Status/Year

Fall Enrollment By Ethnicity

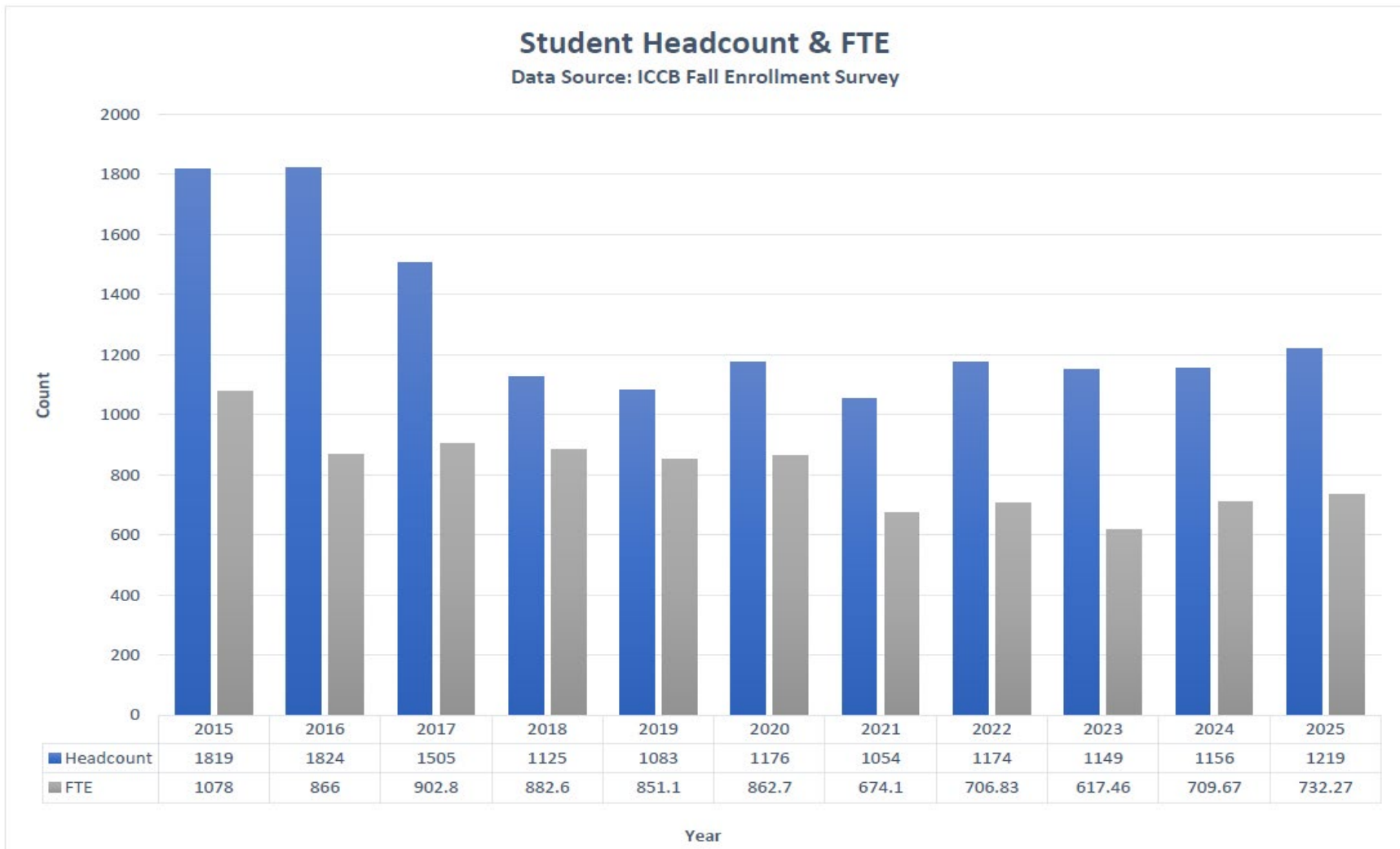
Data Source: ICCB Fall Enrollment Report

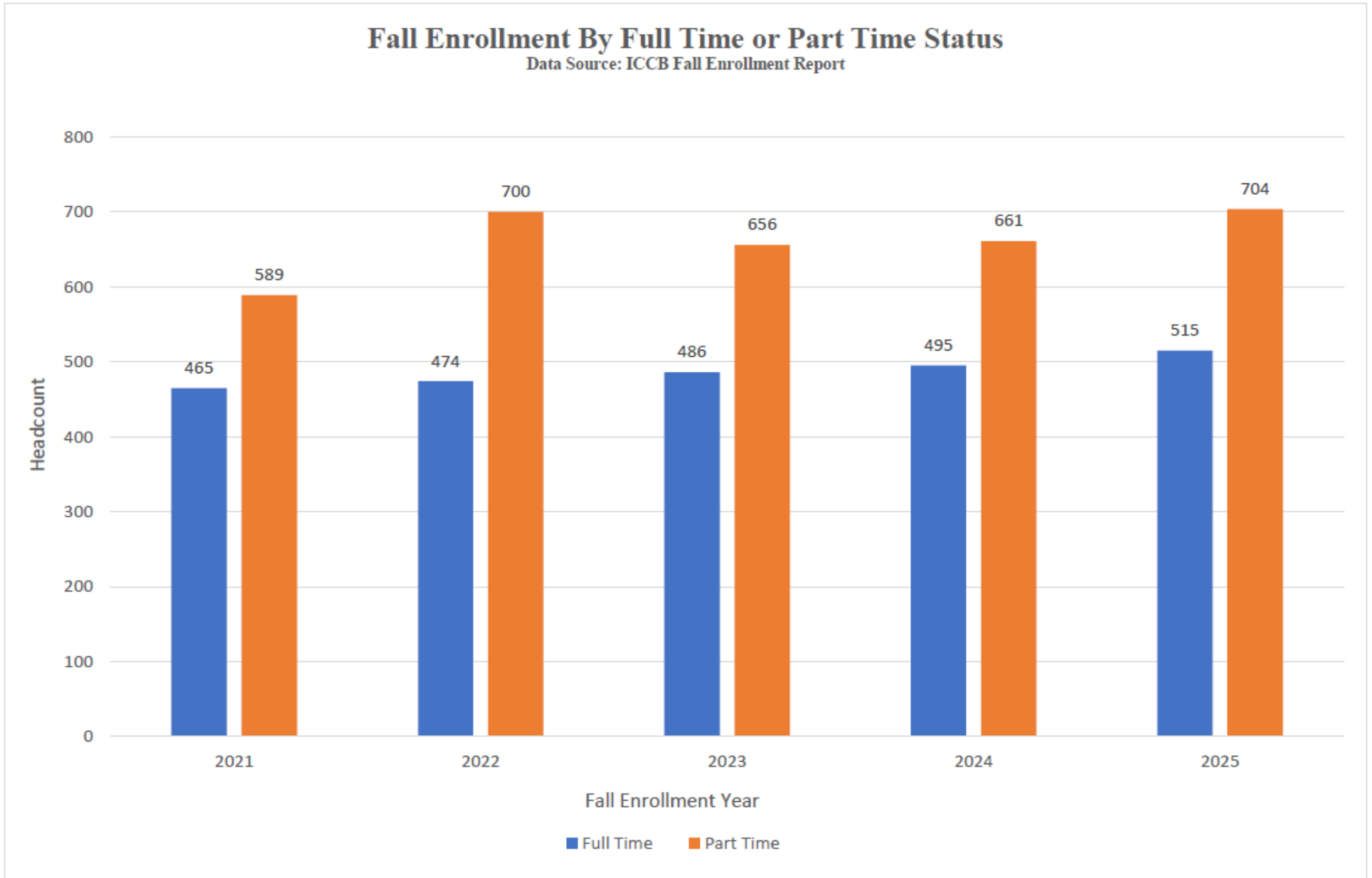


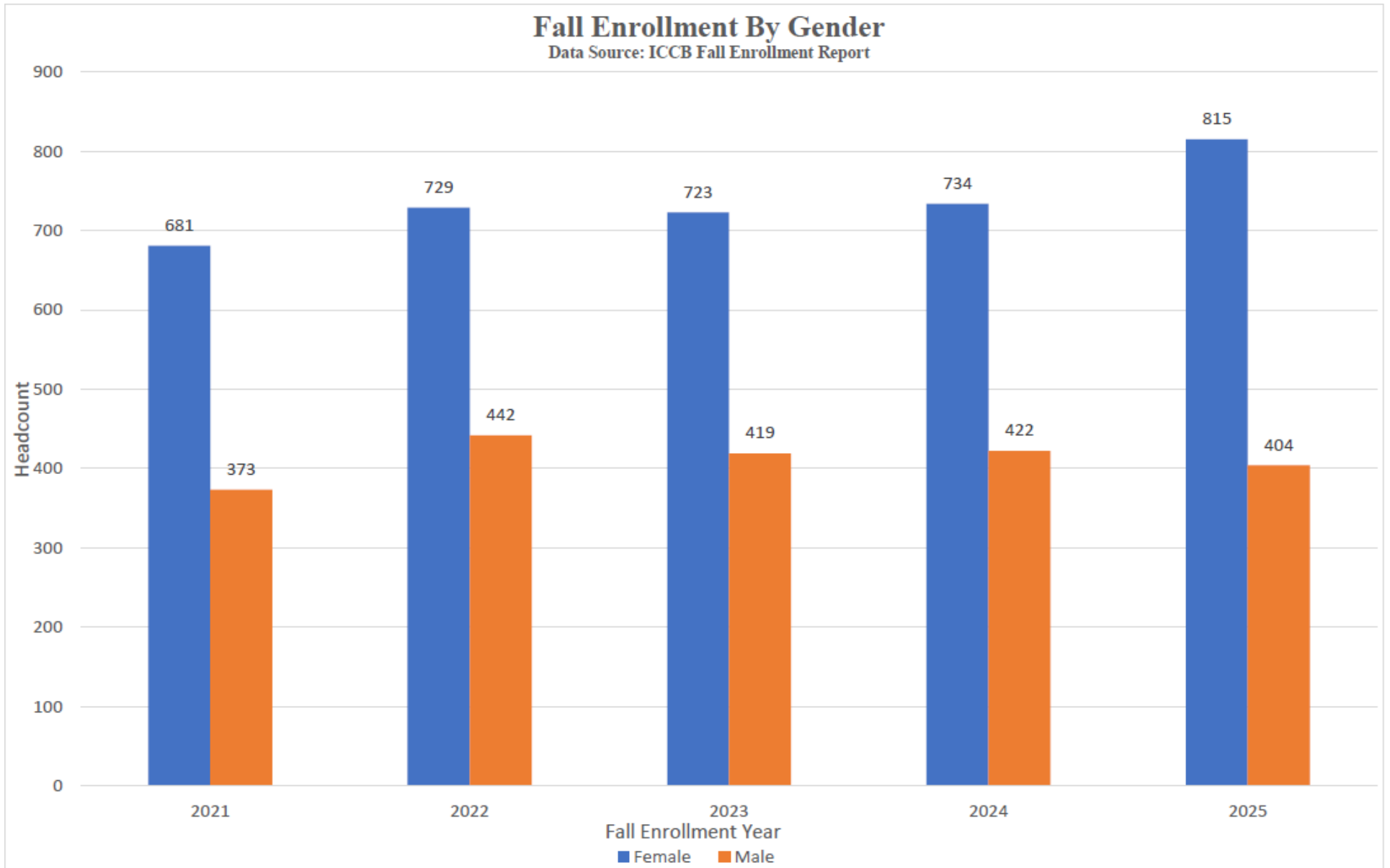
	2021	2022	2023	2024	2025
American Indian	13	20	21	29	35
Asian	3	9	6	4	5
Black-Non Hispanic	152	190	182	202	217
Hispanic	55	48	49	49	65
Pacific Islander	1	0	1	3	1
Two or More					20
Unknown	37	78	60	30	28
White Non-Hispanic	793	826	823	839	848

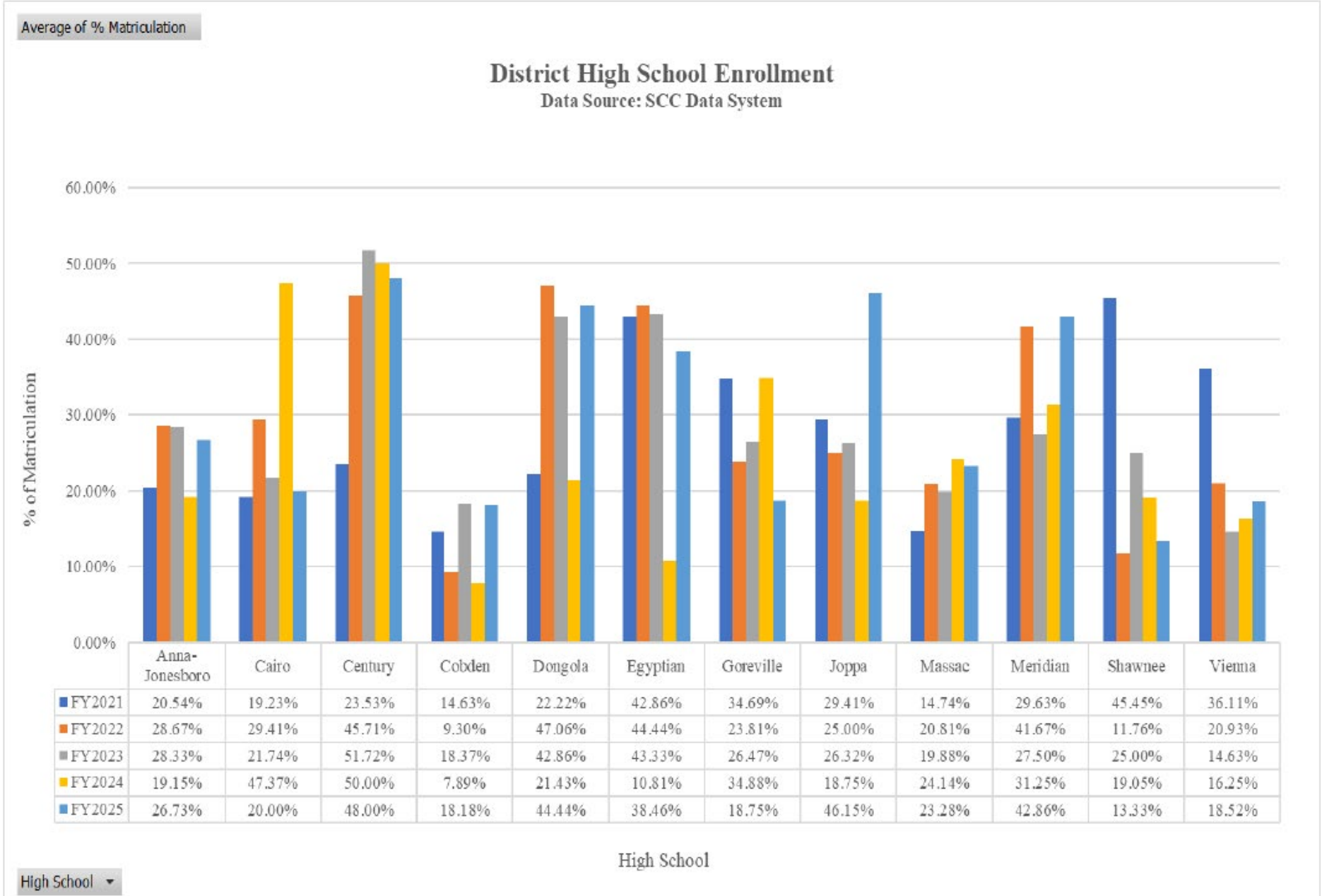
Fall Enrollment Year

Average enrollment per head, along with simply looking at headcount enrollment, can assist with forecasting tuition and fee revenue. For example, if headcount is decreasing, but the number of credit hours taken per head is increasing, revenue may remain stable or even increase despite the decline in headcount. The opposite is also true.

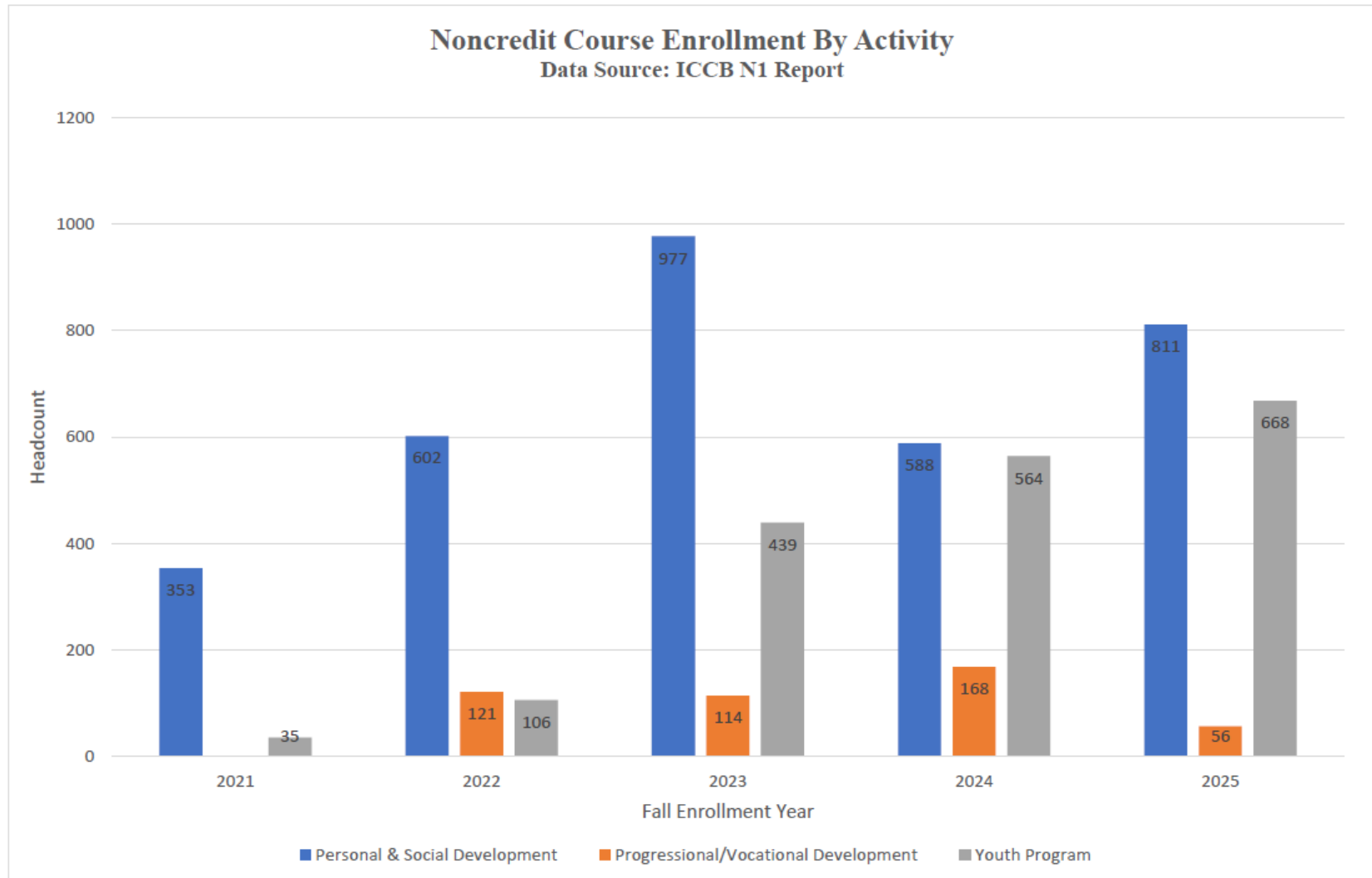






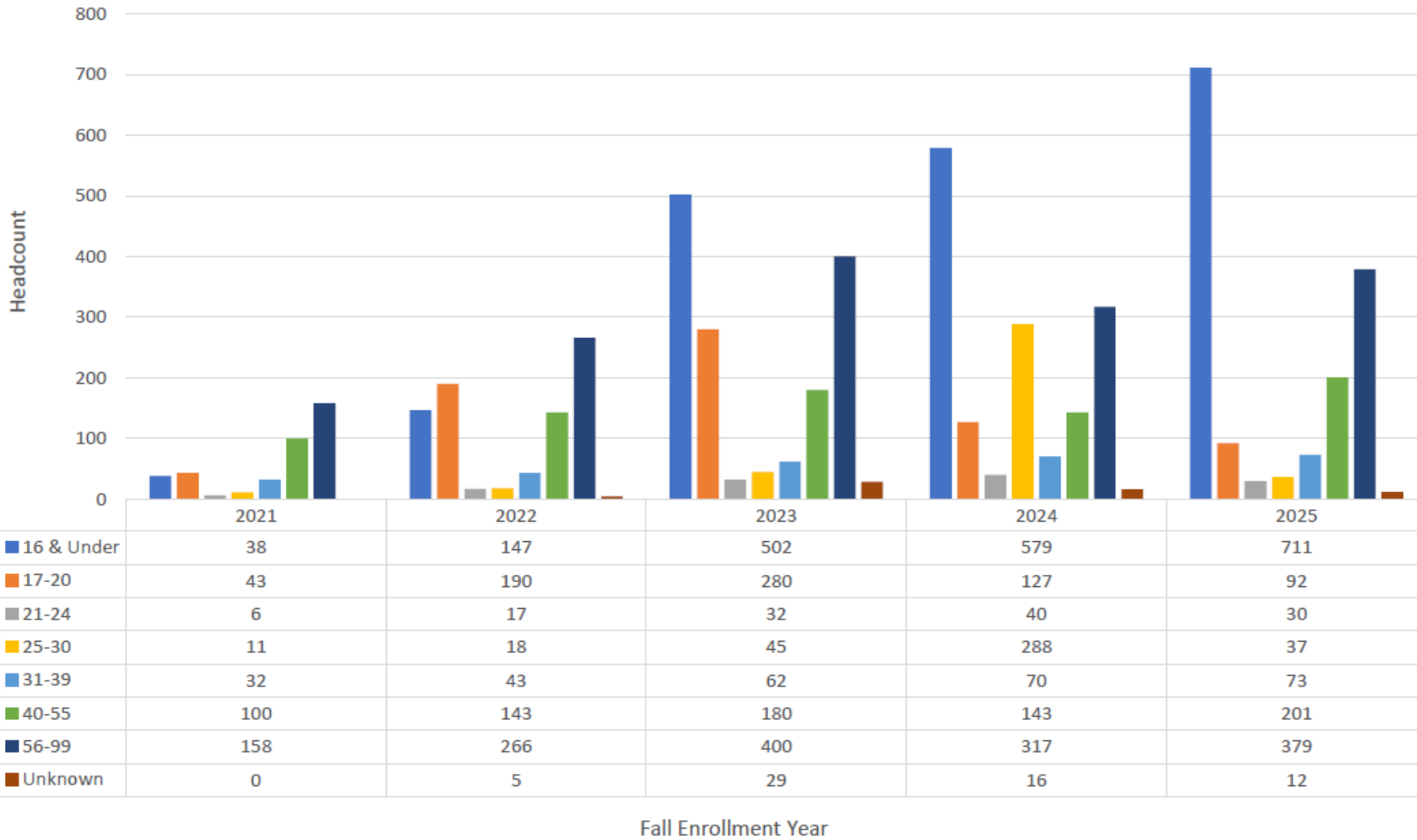


The following charts breakdown the noncredit course enrollment. While we typically do not generate much revenue from noncredit courses, expenses for these courses are incurred. Therefore, watching the noncredit course enrollment can assist with forecasting potential increases in expenses.



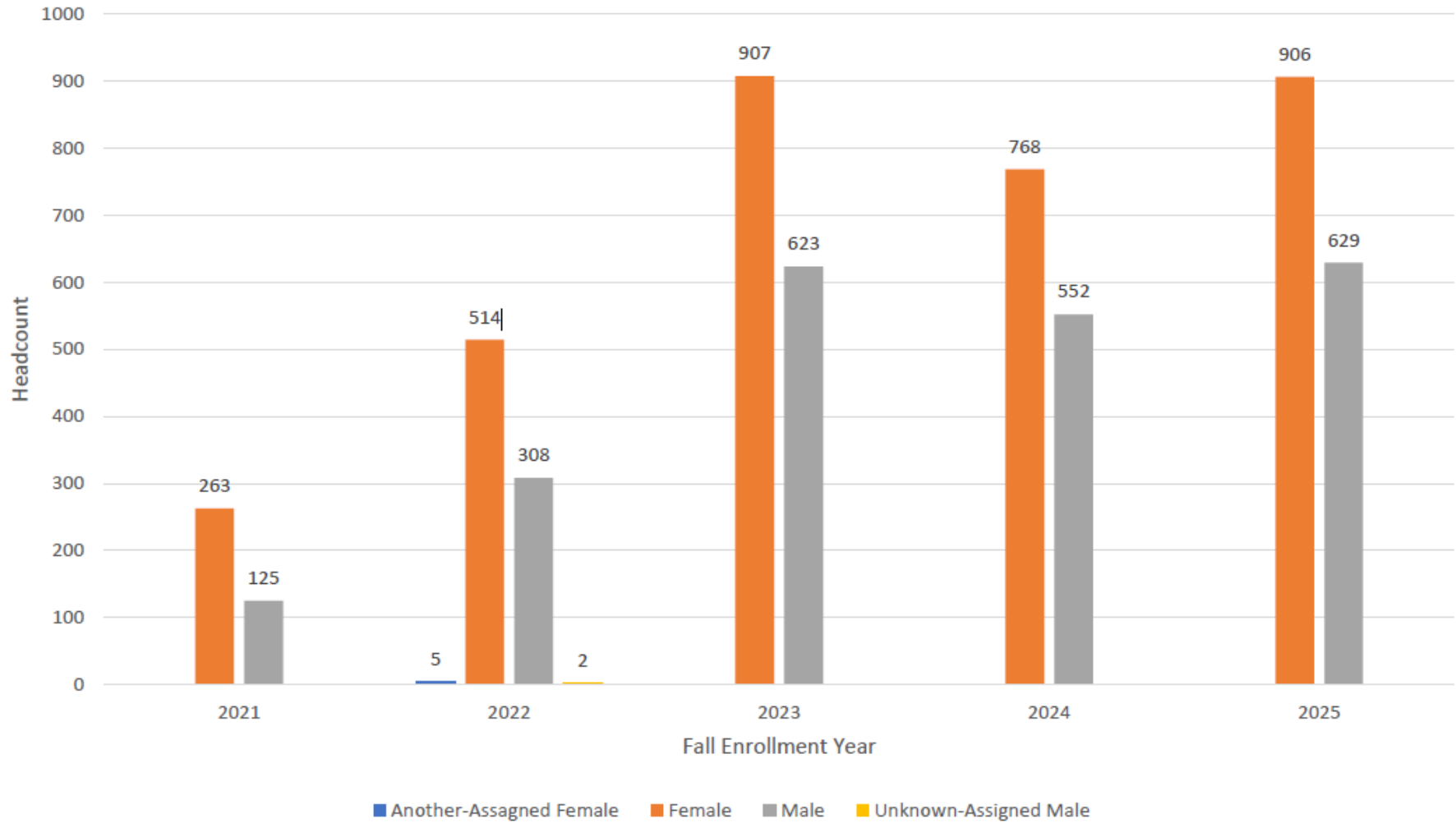
Noncredit Course Enrollment By Age

Data Source: ICCB NI Report

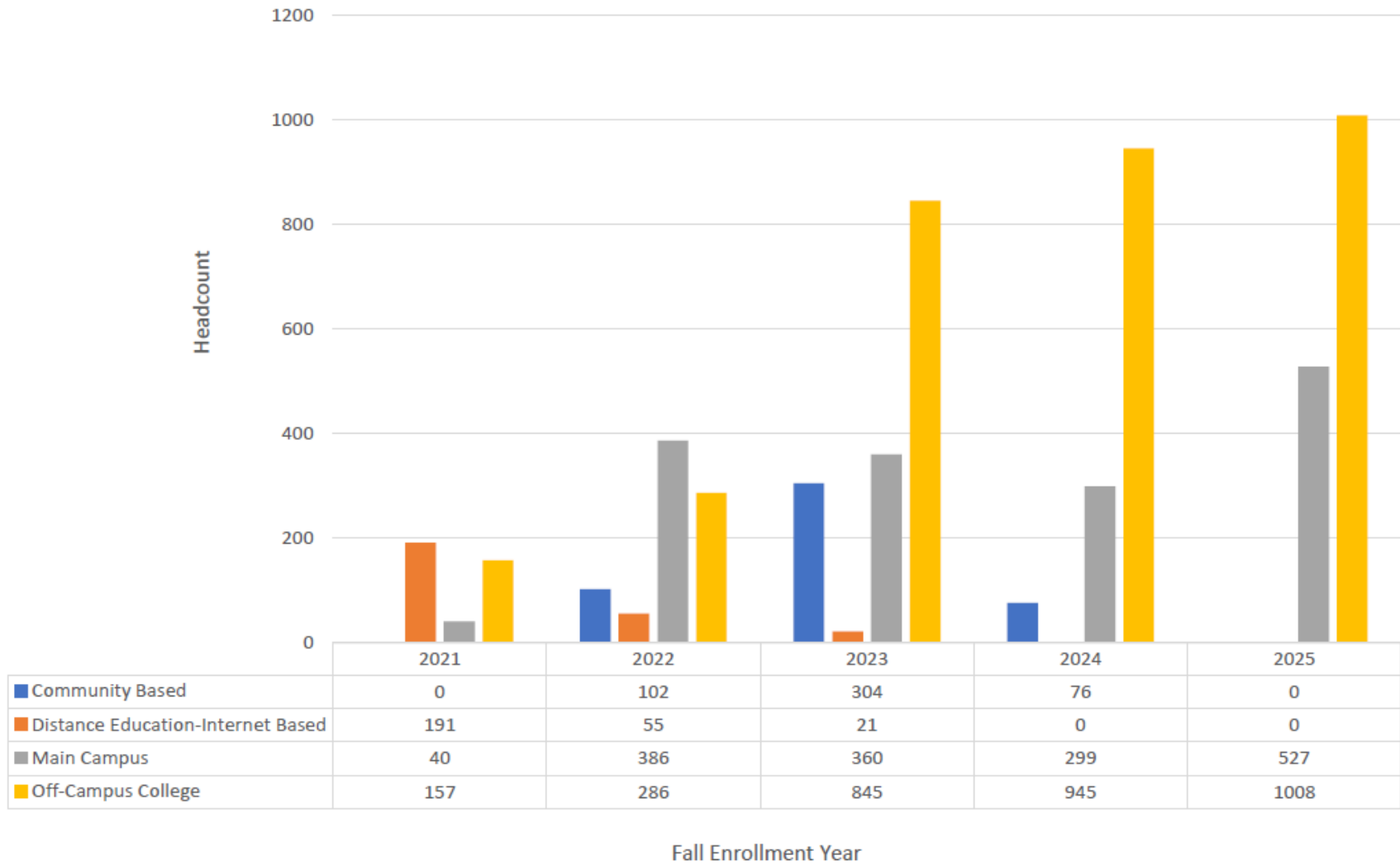


Noncredit Course Enrollment By Gender

Data Source: ICCB NI Report

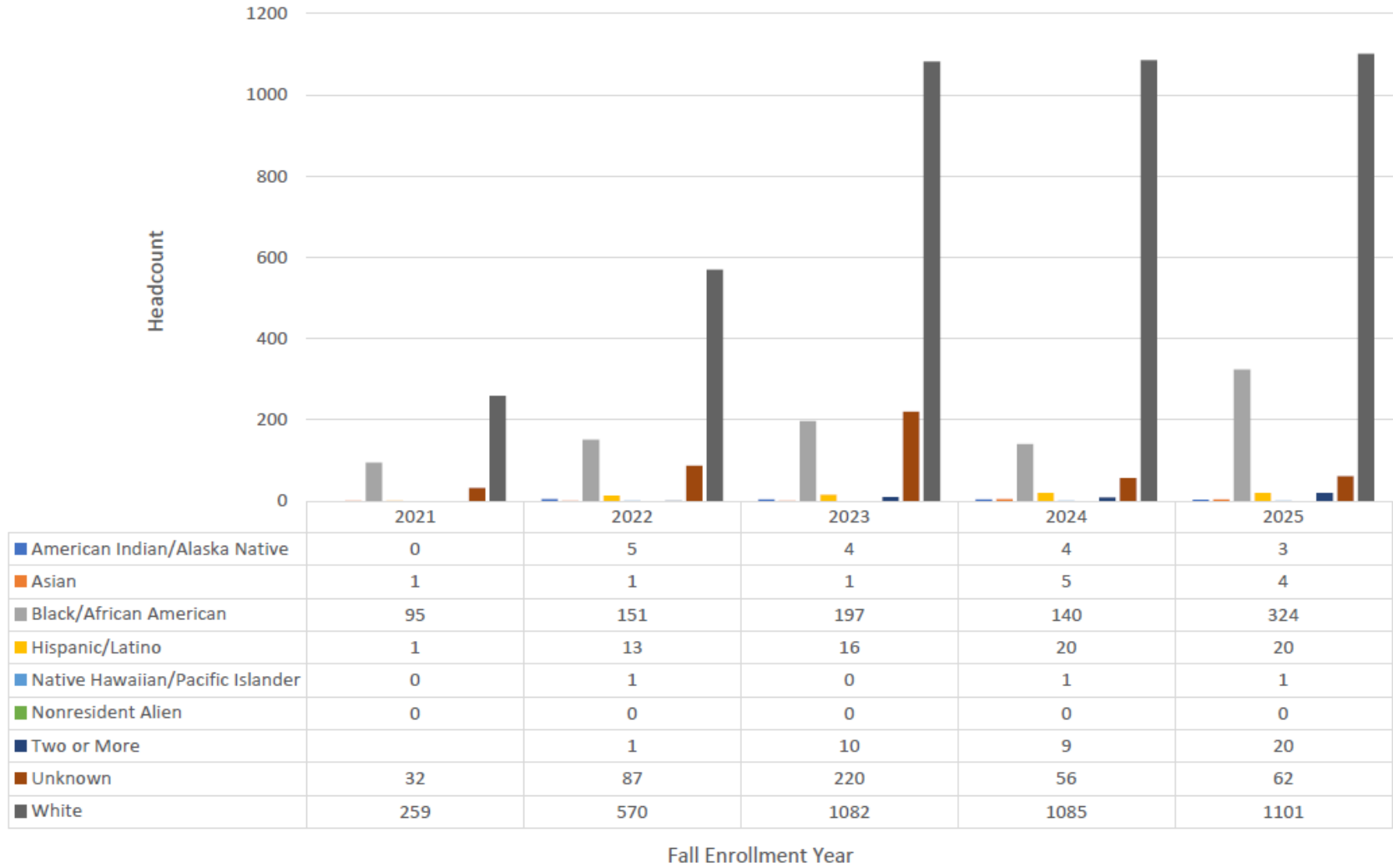


Noncredit Course Enrollment By Instructional Site Data Source: ICCB N1 Report



Noncredit Course Enrollment By Ethnicity

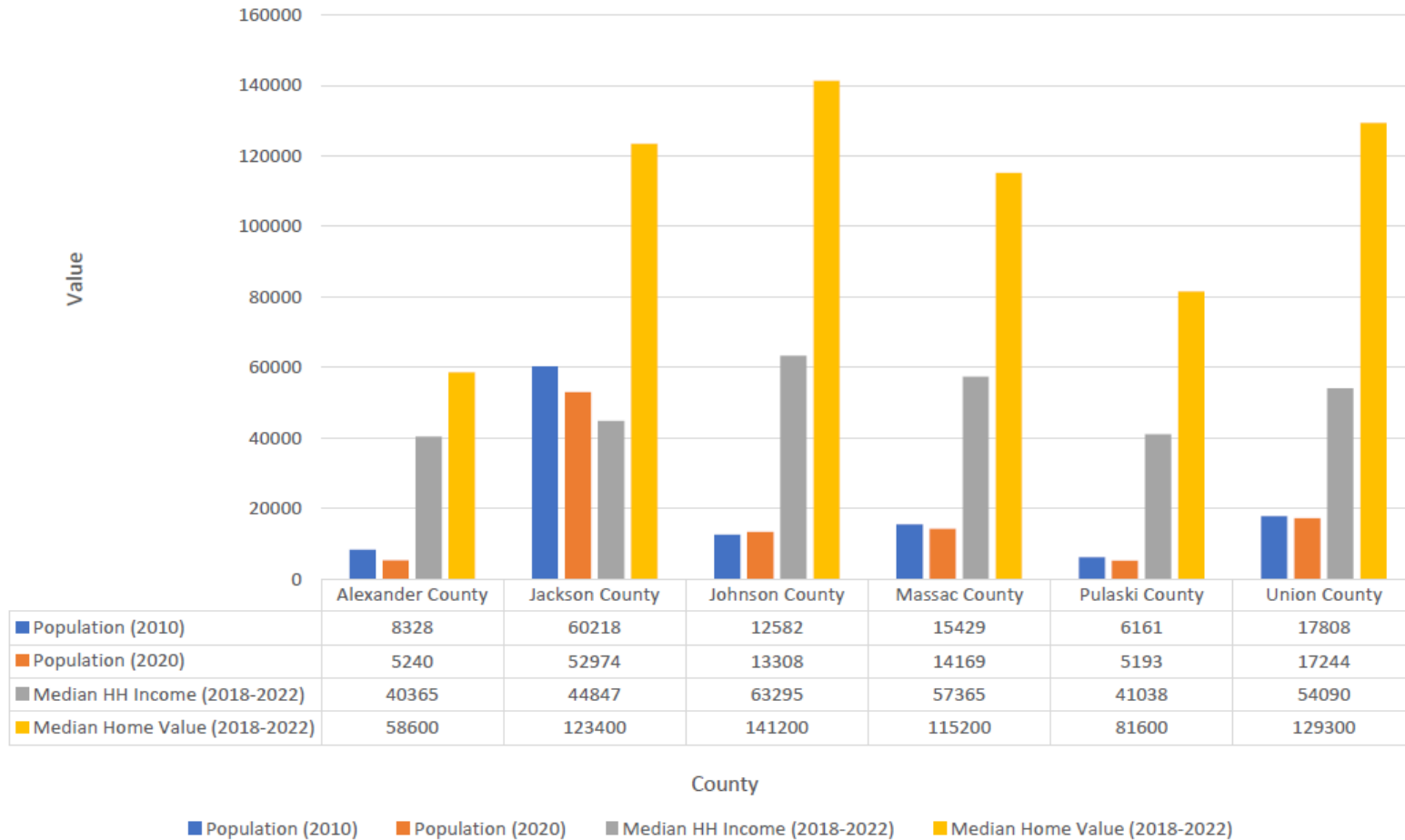
Data Source: ICCB NI Report

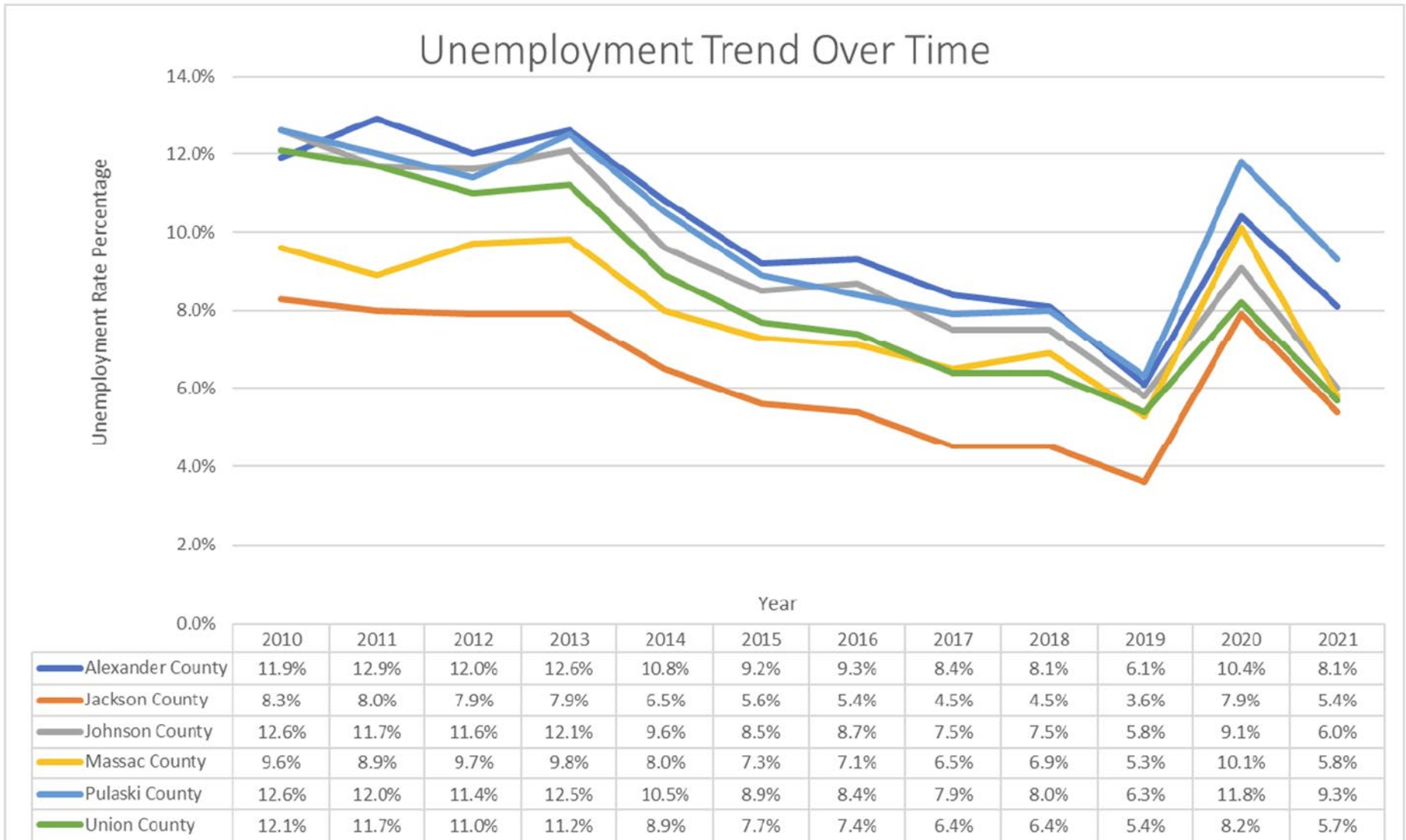


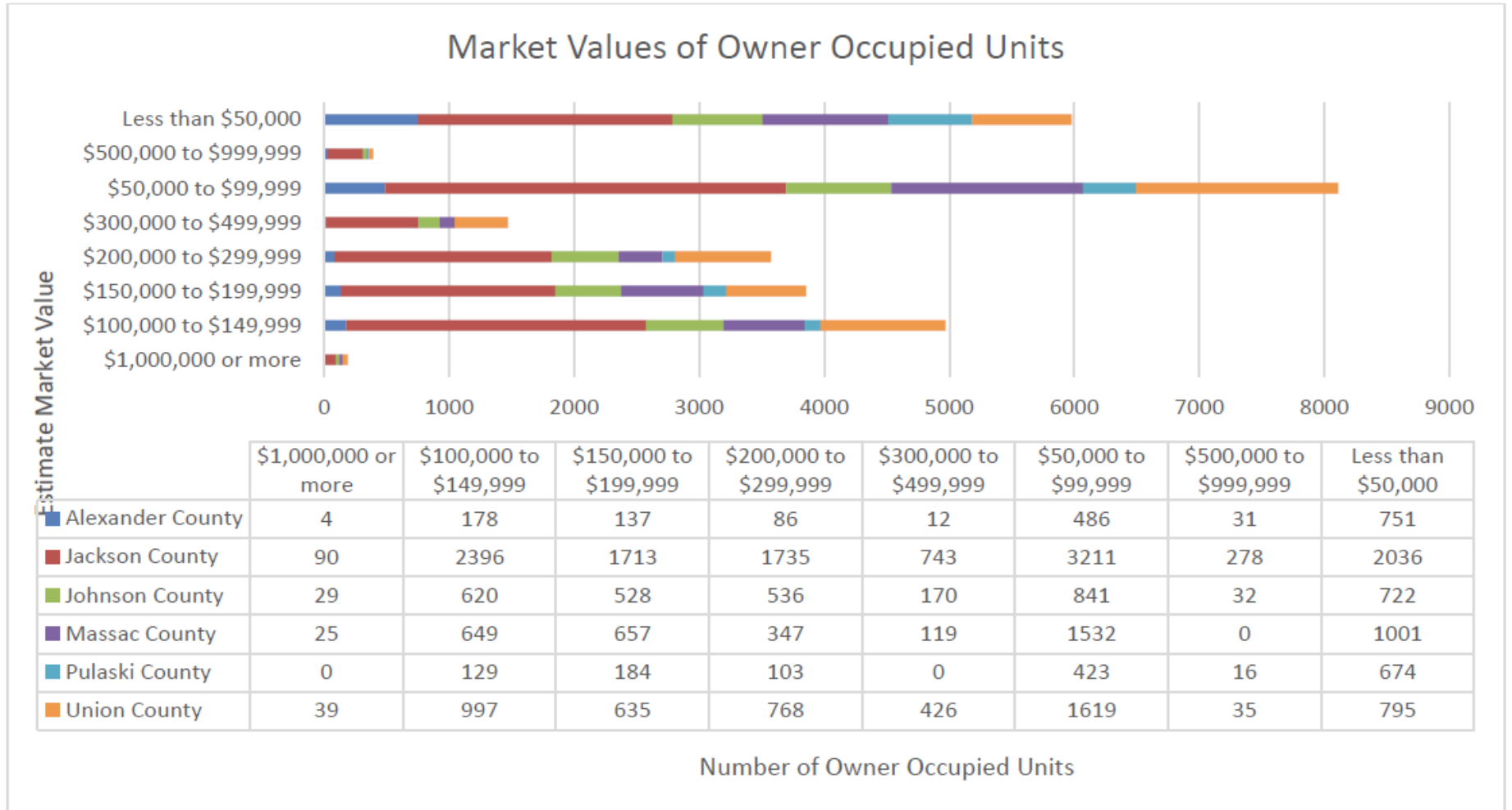
The following service area economic data is helpful when forecasting changes in revenue. The College enrollment is somewhat correlated to unemployment rates and strongly correlated to population in our service area.

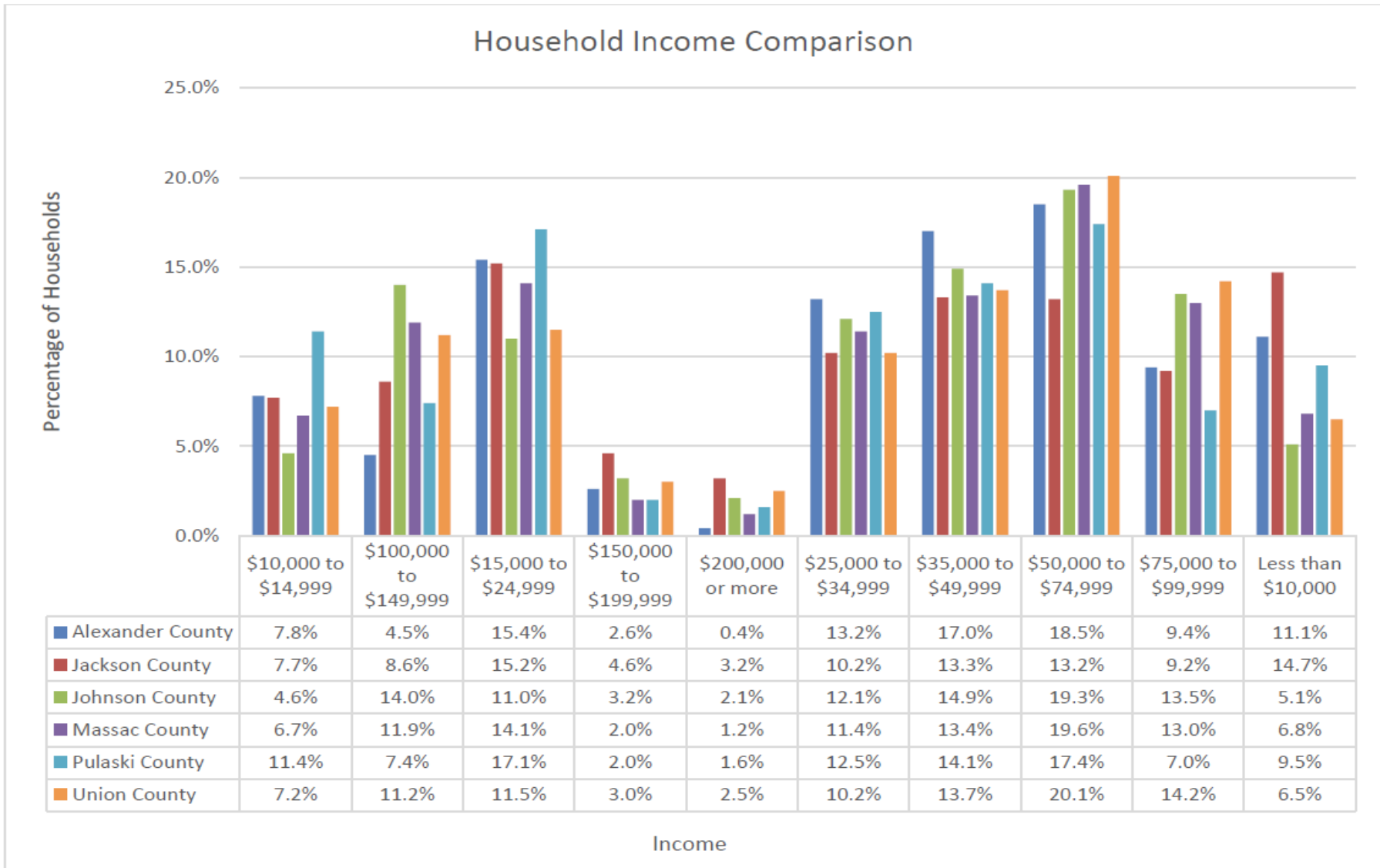
Population, Median Home Value and Median Household Income

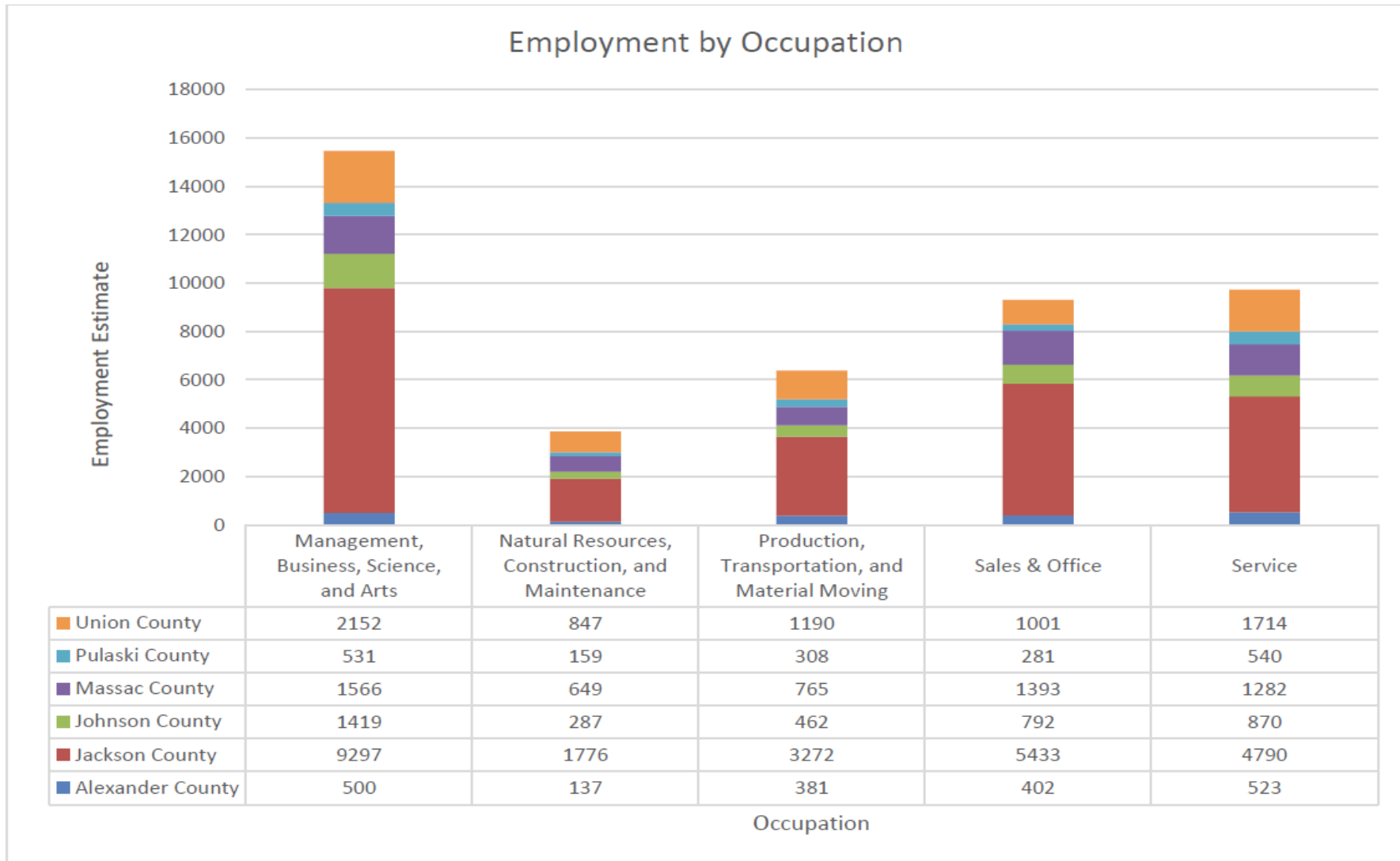
Data Source: United States Census Bureau

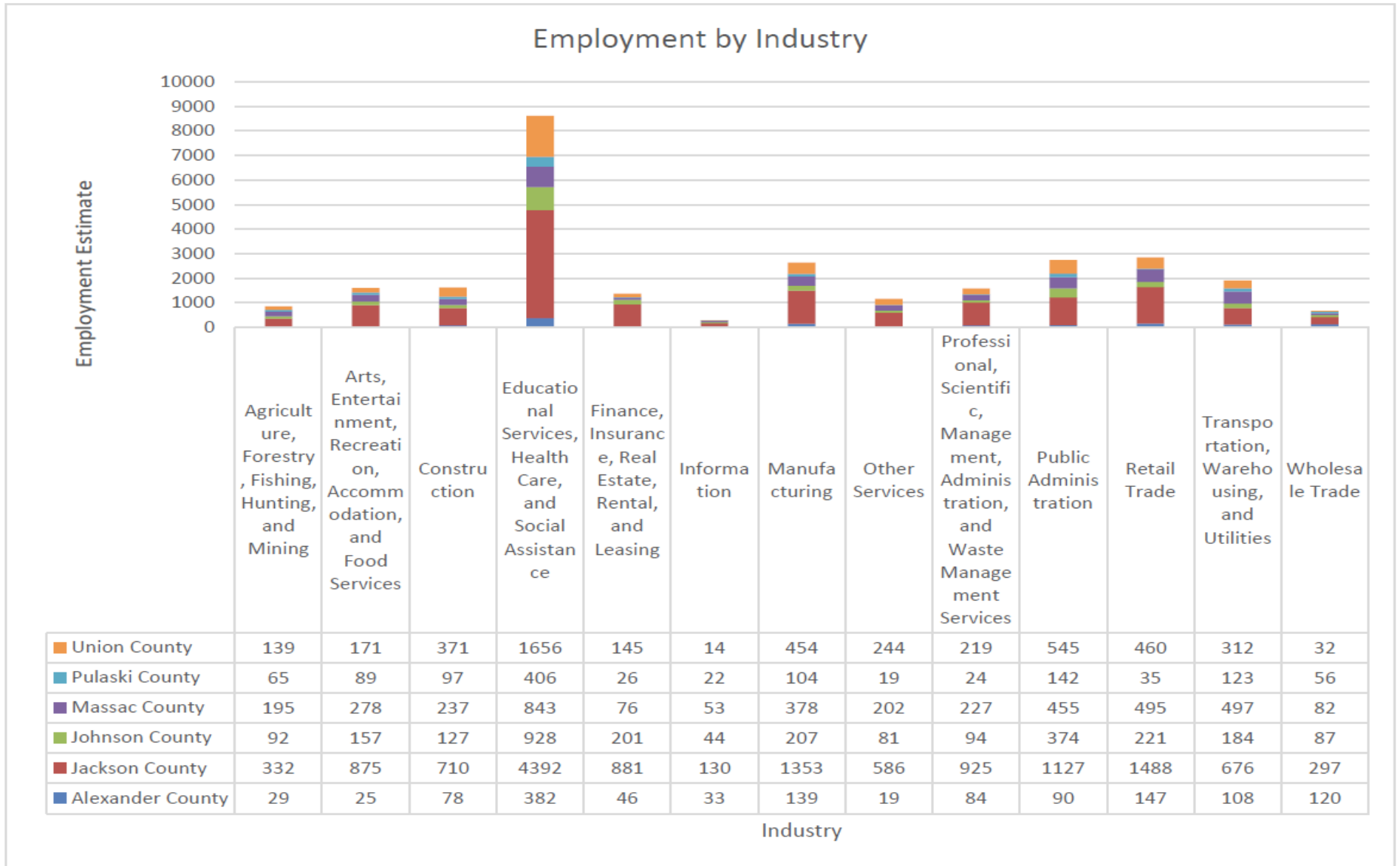












FINANCIAL PLANNING POLICY

The Board has a fiduciary responsibility to utilize, maintain, and protect College financial assets and provide resources for strategic initiatives aimed at the attainment of the strategic outcomes. As such, with assistance from the [Board Finance Committee](#), the Board directs the President to implement policies, rules, guidelines, procedures, and practices to assist the Board with this responsibility. Further, the Board directs the President to ensure the College's financial assets are used in ways that support the College's mission and achieve the Board's Strategic Outcomes.

Finally, without limiting the scope of the above statements by the following list, the President shall not fail to:

1. Engage the [Board Finance Committee](#) in the development of a long-term financial plan for the College.
2. Allocate resources in ways that are aligned with achievement of the Board's Strategic Outcomes.
3. Operate with a documented, multi-year strategy that can be expected to achieve a reasonable interpretation of the Strategic Outcomes.
4. Permit planning that explains and justifies assumptions, and identifies relevant environmental factors.
5. Permit budgeting for any fiscal period or the remaining part of any fiscal period that is not derived from the multi-year plan.
6. Permit financial planning that omits credible projection of revenues and expenses, separation of capital expenditures and operational expenses, cash flow projections, prior year comparisons, and disclosure of planning assumptions.
7. Provide prior year comparisons for departments.
8. Provide less than the amount required to address critical deferred maintenance as a priority over new capital infrastructure.
9. Provide in the annual operating budget adequate provision for plant and facilities maintenance, electronic and institutional equipment, program and course development, staff development, and institutional research.
10. Allocate 4.5% of the total operating budget for plant and facilities maintenance.
11. Allocate 3.5% of the total operating budget for electronic and institutional equipment.
12. Permit financial planning that includes credible three-year pro-forma trends of revenues and expenses.
13. Permit financial planning without a projected five-year facilities master plan.
14. Permit planning that risks any situation or condition described as unacceptable in the ["Financial Condition"](#) policy.
15. Permit financial planning that does not provide the amount of operating funds determined annually by the Board for its direct use during the year to ensure Board advancement and competent governance of the College, such as costs of fiscal audit, Board development, Board and committee meetings, and Board legal fees.
16. Prevent the disbursement of funds that exceeds the annual operating budget revenue projection for more than two consecutive years.
17. Permit planning that endangers the fiscal soundness of future years or ignores the building of organizational capability sufficient to achieve future Strategic Outcomes.
18. Submit an annual budget document that addresses the aforementioned factors.

BUDGET, FORECASTING, DEVELOPMENT, & ADOPTION POLICY

The Board has a fiduciary responsibility to utilize, maintain, and protect College financial assets and provide resources for strategic initiatives aimed at the attainment of the strategic outcomes. As such, with assistance from the [Board Finance Committee](#), the Board directs the President to implement policies, rules, guidelines, procedures, and practices to assist the Board with this responsibility. Further, the Board directs the President to ensure the College's financial assets are used in ways that support the College's mission and achieve the Board's Strategic Outcomes. Finally, without limiting the scope of the above statements by the following list, the President shall not fail to:

1. Engage the [Board Finance Committee](#) in the development of a long-term financial plan for the College.
2. Allocate resources in ways that are aligned with achievement of the Board's Strategic Outcomes.
3. Operate with a documented, multi-year strategy that can be expected to achieve a reasonable interpretation of the Strategic Outcomes.
4. Permit planning that explains and justifies assumptions, and identifies relevant environmental factors.
5. Permit budgeting for any fiscal period or the remaining part of any fiscal period that is not derived from the multi-year plan.
6. Permit financial planning that omits credible projection of revenues and expenses, separation of capital expenditures and operational expenses, cash flow projections, prior year comparisons, and disclosure of planning assumptions.
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9. Provide in the annual operating budget adequate provision for plant and facilities maintenance, electronic and institutional equipment, program and course development, staff development, and institutional research.
10. Allocate 4.5% of the total operating budget for plant and facilities maintenance.
11. Allocate 3.5% of the total operating budget for electronic and institutional equipment.
12. Permit financial planning that includes credible three-year pro-forma trends of revenues and expenses.
13. Permit financial planning without a projected five-year facilities master plan.
14. Permit planning that risks any situation or condition described as unacceptable in the "Financial Condition" policy.
15. Permit financial planning that does not provide the amount of operating funds determined annually by the Board for its direct use during the year to ensure Board advancement and competent governance of the College, such as costs of fiscal audit, Board development, Board and committee meetings, and Board legal fees.
16. Prevent the disbursement of funds that exceeds the annual operating budget revenue projection for more than two consecutive years.
17. Permit planning that endangers the fiscal soundness of future years or ignores the building of organizational capability sufficient to achieve future Strategic Outcomes.
18. Submit an annual budget document that addresses the aforementioned factors.

FINANCIAL CONDITION POLICY

The Board has a fiduciary responsibility to ensure public funds are used in a transparent, ethical, and fiscally responsible manner. As such, the Board adopts a budget for college operations which will be administered by the CFO. The CFO shall administer the Board approved budget within parameters approved by the Board and protect the College from financial risk.

With respect to the actual, ongoing financial conditions and activities, the President shall not cause, or allow, the development of fiscal jeopardy, or actual expenditures, that are not aligned with achievement of the Board's Strategic Outcomes.

Further, without limiting the scope of the above statement by the following list, the President shall not:

1. Fail to comply with laws, administrative codes, rules, or agency regulations that apply to college activities.
2. Fail to comply with the College's administrative policies, administrative rules, guidelines, and operating standards, except when in the College's best interest. Any deviation will be communicated to the Board at the next regularly scheduled meeting.
3. Materially deviate from the approved budget by:
 - a. Expending more funds than have been budgeted in aggregate for any fund without prior Board approval, except in emergency situations.
 - b. Failing to notify the Board of an emergency purchase in excess of legal limits within a reasonable timeframe and seek Board approval. State Law requires $\frac{3}{4}$ of the members of the Board (i.e., 6 elected trustees) to approve an emergency purchase.
4. Make any purchase without prudent protection against conflict of interest.
5. Fail to implement a system that subjects contracts for goods and services to a periodic cycle of review for quality and cost, including an assessment of the market.
6. Accept gifts or grants that require the College to commit resources (both human and financial) unless the gift or grant advances the achievement of the College's mission and aligns with the College's strategic priorities. An impact analysis on future resources will be completed prior to acceptance of the gift or grant.
7. Fail to assist the Board with conducting an annual independent audit of the College that is consistent with Illinois law.
8. Fail to employ an internal control structure and develop operating standards to ensure accuracy and transparency for financial reporting. [Board Finance Committee Review]
9. Fail to ensure tax payments or other government-ordered payments are submitted in a timely manner.
10. Fail to manage the College's comprehensive debt program to preserve the district's credit strength and financial flexibility by establishing and monitoring prudent debt management goals.
11. Fail to submit a quarterly finance and investment monitoring report that addresses factors related to the financial condition of the College.

ASSET PROTECTION POLICY

The Board has a fiduciary responsibility to utilize, maintain, and protect College assets. As such, the Board directs the President to implement policies, rules, guidelines, operating standards, and practices to assist the Board with this responsibility. Further, the Board directs the President to ensure the College's physical facilities and other assets are used in ways that support the College's mission and achieve the Board's Strategic Outcomes. In addition, the President will not allow college assets to be unprotected, inadequately maintained, or unnecessarily exposed to risk. Finally, without limiting the scope of the above statements by the following list, the President shall not fail to:

1. Lead the Board in relevant discussion and work to assure a clear long-term vision for capital assets and facilities.
2. Make infrastructure recommendations that lead to social, economic, and environmental sustainability.
3. Insure against theft and casualty losses in amounts consistent with replacement values or against liability exposure to the College, the Board, Trustees, and employees in amounts consistent with limits of coverage obtained by institutions with comparable risk.
4. Bond employees who are responsible for and have access to material amounts of College funds consistent with Illinois Law and ICCB Administrative Rules.
5. Ensure facilities and capital equipment are well-maintained and operate as intended.
6. Alleviate known conditions that risk the College's assets and/or expose the College, the Board, Trustees, or employees to claims of liability.
7. Receive, process, or disburse funds under controls which are insufficient to meet standards established by the Governmental Accounting Standards Board, the Board appointed auditor, and Illinois law.
8. Obtain Board approval before acquiring or disposing of real property.
9. Implement operating standards for asset tracking, inventory, and disposal of college property that consider the market value and applicable laws.
10. Develop a deferred maintenance plan that considers both the preservation of assets and the needs of the College.
11. Protect the College's trademarks, copyrights, and intellectual property interests.
12. Obtain Board approval before naming facilities or parts of facilities.
13. Fail to submit a quarterly or semi-annual monitoring report that addresses factors related to the College's facilities and information technology infrastructure.

INVESTMENTS POLICY

The Board has a fiduciary responsibility to utilize, maintain, and protect College assets. As such, the Board directs the President to implement policies, rules, guidelines, procedures, and practices to assist the Board with this responsibility. Further, the Board directs the President to ensure the College's investments are used in ways that support the College's mission and achieve the Board's Strategic Outcomes.

Finally, without limiting the scope of the above statements by the following list, the President shall not:

1. Permit investments that are inconsistent with State law, nor to be managed in a way that is inconsistent with the primary objectives of capital preservation and reasonable growth.
2. Permit investments to be managed without the active involvement of well qualified investment advisors with a proven track record, who are independent of any investment fund.
 - a. Permit the advisor to take title to any assets.
 - b. Permit the advisor to withdraw any funds from the accounts except to cover payment of previously agreed fees, or at the organization's specific direction.
3. Permit investments that are insufficiently liquid to meet College's anticipated expenditures without incurring penalties.
4. Permit the investment of cash accounts (or operating capital) in anything other than allowed by the Illinois Public Funds Investment Act ([30 ILCS 235/](#)) and Section 20 of the Illinois Community College Act ([110 ILCS 805/](#)).
5. Fail to submit a quarterly finance and investment [monitoring report](#) that addresses factors related to investments of the College.

STRATEGIC PLANNING POLICY

The Board clearly articulates the College's purpose on behalf of the community through the Board's Strategic Outcome statements. The Board delegates to the President the responsibility for developing and implementing a strategic plan designed to achieve the Board's Strategic Outcomes. The President, in performing this responsibility, shall interpret the Board's Strategic Outcomes, and develop an inclusive and collaborative strategic planning process that identifies initiatives and resources needed for employees to achieve the Board's Strategic Outcomes. The strategic plan shall support the College's Mission, Values, and Vision and ensure College priorities are aligned with the achievement of the Board's Strategic Outcomes. The strategic plan will include initiatives that are, in the President's expertise, most likely to achieve the Board's Strategic Outcomes within the parameters of the Board's Executive Limitations policies. Strategic plan initiatives shall be established within the context of HLC requirements, best practices, and emerging trends.

The Board, in collaboration with the President, shall periodically monitor the College's progress on achieving the strategic plan's initiatives to strengthen the alignment between Board expectations and employee effort and improve institutional effectiveness. Additionally, the Board and President shall monitor changes in critical assumptions underpinning the strategic plan, which may prompt revisions to the strategic plan. The College's strategic plan will be publicly available on the College's webpage.

Accordingly, the President shall not fail to develop and implement a strategic plan that:

- Supports and aligns with the Board's Strategic Outcomes.
- Is based on the College's Mission, Values, and Vision statements.
- Allocates resources in alignment with the College's Mission, Vision and the Board's Strategic Outcome priorities.
- Links College processes for assessment of student learning, evaluation of operations, planning and budgeting.
- Is comprehensive and includes cycles of evaluation based on data.
- Considers the College's current capacity including the availability of resources.
- Considers critical assumptions about the future, including without limitation, the possible impact of fluctuations in revenue sources, enrollment, the economy and federal, state and local support.
- Anticipates emerging factors, such as technology, demographic shifts, and globalization.
 - Results from a collaborative development process that actively engages internal and external stakeholders.
 - Ensures continuous improvement of the plan's effectiveness through a monitoring system that includes reports to the Board on the College's progress towards realizing the plan's KPAs and any changes in critical assumptions.

BOND AND INDEBTEDNESS PROCEDURE

Statement

For purposes of this procedure, “debt” is defined as any short-term or long-term obligation to repay principal and interest on a loan whether for operating purposes or capital expenditures and including, but not limited to, general obligation bonds, notes, warrants, leases, alternate bonds, debt certificates, installment contract certificates and any other forms of indebtedness.

These goals and guidelines constitute realistic goals the College can expect to meet, and will guide, but not bind, debt management decisions.

A. Financing Team Members

The College may use the services of professional service providers, such as Bond Counsel, Legal Counsel, Independent Financial Advisors, Bond Rating Analysts, or other debt management advisors in order to assist the College with the effective management of its debt. Financial Advisors are to be chosen through a qualification-based selection (QBS) process.

All financing team members will be required to provide full and complete disclosure, under penalty of perjury, relative to any and all agreements with other financing team members and outside parties. The extent of the disclosure may vary depending on the nature of the transaction. However, in general terms, no agreements will be permitted which would compromise a firm’s ability to provide independent advice which is solely in the best interests of the College, or which could reasonably be perceived as a conflict of interest. All financing team members shall abide by the Board’s Ethics Policy as well as State and Federal laws.

B. Maturity of Debt and Impact on Operating Budget:

The duration of a debt issue shall be consistent, to the extent possible, with the economic or useful life of the improvement, asset, or duration of liability that the issue is financing. The length of maturity of any debt instrument shall be equal to or less than the useful life of the asset(s) or liability(ies) being financed. The College shall avoid issuing bonds payable through the operating funds greater than a ten-year maturity.

The Board of Trustees will avoid issuing debt for payment of operating expenses unless needed to meet short-term cash flow needs. When considering any debt issuance, the potential impact of other additional operating costs on the College, both short and long-term, will be evaluated.

C. Debt Service Structure:

The College shall design the financing schedule and repayment of debt so as to take best advantage of market conditions, provide flexibility, and as practical, to recapture or maximize its credit for future use.

D. Capitalized Interest:

Unless required for structuring purposes (e.g. first interest payment due before levy dollars are received), the College will seek to avoid the use of capitalized interest in order to avoid unnecessarily increasing the bond size and interest expense.

E. Debt Limitation and Overlapping Debt:

Limitations on bonded indebtedness are determined in relationship to a college's equalized assessed value (EAV) of real property. (110 ILCS 85/3A-1) Public Community College Act limits the College's total outstanding debt to 2.875% of the assessed valuation of the taxable property of the College.

The College shall, when planning for the issuance of new debt, consider the impact of such new debt on overlapping debt and the financing plans of local, state and other governments which overlap with the College.

F. Reporting of Debt:

The Annual Audit of the College's Financial Statements will serve as the repository for statements of indebtedness.

G. Monitoring Outstanding Debt:

The College will monitor all forms of debt annually and include in discussions with the Board of Trustees. Concerns and recommended remedies will be reported to the Board of Trustees as necessary. The College will, with assistance from Financial Advisor(s), monitor bond covenants and federal regulations concerning debt, and adhere to those covenants and regulations at all times.

H. Arbitrage:

All issuances and funds subject to arbitrage constraints shall be monitored by the Chief Financial Officer (CFO) and have arbitrage liability calculations performed in a timely manner.

I. Investment of Bond Proceeds:

Investment of bond proceeds shall at all times follow the College's adopted investment policy, comply with federal arbitrage regulations and meet all requirements of bond proceed covenants.

J. Financial Disclosure:

The College will follow a policy of full disclosure on every financial report and official statement, voluntarily following disclosure guidelines provided by the Illinois Community College Board (ICCB) and the Government Finance Officers Association (GFOA) for financial reporting and budget presentation, the disclosure requirements of the Securities and Exchange Commission, and arbitrage and rebate restrictions imposed by the Internal Revenue Service. To the extent necessary, professional service providers will be used to ensure compliance with continuing disclosure requirements, SEC Rule 15c2-12, as amended from time to time.

K. Review of Financing Proposals:

All capital financing proposals involving a pledge of the College's credit through the sale of securities, execution of loans or lease agreements or otherwise directly or indirectly the lending or pledging of the College's credit initially shall be referred to the Chief Financial Officer (CFO) who shall determine the financial feasibility of such proposal and make recommendations accordingly to the Board.

Preliminary Official Statements (POS) related to debt issuances shall be reviewed by the Vice President of Financial and Operations, the Director of Business Services, and the Registrar prior to issuing to the public and potential purchaser(s) of the debt instrument(s)

L. Credit Ratings, Credit Enhancer, and Investment Community Relations:

The College shall endeavor to maintain a positive relationship with the investment community. The CFO along with the College's financial advisor shall meet with, make presentations to, or otherwise communicate with the rating agencies, bond insurers and credit enhancers on a consistent and regular basis in order to keep the agencies informed concerning the College's capital plans, debt issuance program, and other appropriate financial information.

The College will make every reasonable effort to maintain its high-quality credit ratings. The College will seek to maintain or improve its current bond rating and will specifically discuss with the Board of Trustees any proposal which might cause that rating to be lowered.

For competitive sales the College will provide the option for the purchaser to obtain credit enhancement, such as municipal bond insurance, at the purchaser's option and cost. In the event of a negotiated sale, the College will seek credit enhancement when necessary for marketing purposes or to make the financing more cost effective.

The CFO shall, as necessary, prepare reports and other forms of communication regarding the College's indebtedness, as well as its future financing plans. This includes information presented to the media and other public sources of information. To the extent applicable, such communications shall be posted on the College's website.

M. Call Provisions:

The College will seek to optimize the cost/benefit trade-off from optional redemption call provisions, consistent with its desire to obtain the flexibilities of call provision on bonds when compared to obtaining the lowest possible interest rates on its bonds. The College and its financial advisor will evaluate optional redemption provisions for each issue to assure that the College does not pay unacceptably higher interest rates to obtain advantageous calls.

N. Competitive versus Negotiated Debt Issuance:

The College will consult with its financial advisor to determine whether a competitive sale, negotiated sale or private placement is most appropriate. Such determination may be made on an issue-by-issue basis for a series of issues or for part or all of a specific financing program. A negotiated financing may be used where market volatility, refunding sensitivity or the use of

an unusual or complex financing or security structure causes a concern with regard to marketability. The College's Financial Advisor will prepare and distribute a Request for Proposal (RFP) to at least five underwriting firms, receive and evaluate submitted proposals based on various criteria and deliver a recommendation to the CFO. The ultimate decision will be based upon the firm's qualifications. A private placement may be used when the transaction is \$5 million or less and may result in a favorable outcome to the College with fewer costs of issuance.

O. Refunding and Restructuring Procedure:

Whenever deemed to be in the best interest of the College, the College shall consider refunding or restructuring outstanding debt when financially advantageous or beneficial for structuring. The Vice President, along with the College's Financial Advisor, shall review a net present value analysis of any proposed refunding in order to decide regarding the cost-effectiveness of the proposed refunding.

P. Tax Anticipation Notes or Warrants:

The College's Fund Balance Procedure is designed to provide adequate cash flow to avoid the need for Tax Anticipation Notes or Warrants through the establishment of designated and undesignated fund balances sufficient to maintain required cash flows and provide reserves for unanticipated expenditures, revenue shortfalls and other specific uses. The College may issue Tax Anticipation Notes or Warrants in a situation beyond the College's control or ability to forecast when the revenue source will be received subsequent to the timing of funds needed.

Q. Variable Rate Debt:

To maintain a predictable debt service burden, the College gives preference to debt that carries a fixed interest rate.

R. Transaction Records: The CFO or designee shall maintain records of decisions made in connection with each financing, including the selection of the financing team members, the structuring of the financing, and selection of investment products. The CFO shall provide a summary of each financing to the Board.

S. Special Situations:

Changes in capital markets, College programs and other unforeseen circumstances may from time to time produce situations not covered by the Procedure. These situations may require modifications or exceptions to achieve procedure goals. Management flexibility is appropriate and necessary in such situations.

RISK MANAGEMENT POLICY

Shawnee Community College is dedicated to adopting thorough and forward-thinking risk management practices that are data-informed, integrated, and transparent. These efforts are focused on ensuring the institution can continue to deliver high-quality services to our students and community. This policy safeguards the College's financial resources, reputation, and staff.

Shawnee Community College will adopt a comprehensive risk management approach across all operations, including academic, administrative, financial, and environmental aspects. We will prioritize proactive measures to anticipate and prevent risks, ensuring operational continuity and minimizing disruptions. Reliable data and analysis will guide our decisions to assess risks accurately and allocate resources effectively. Risk management will be integrated into strategic planning, governance, and daily operations to foster a culture of awareness and accountability. We will maintain transparency by effectively communicating with stakeholders about identified risks, mitigation strategies, and outcomes. Our commitment includes safeguarding financial resources, reputation, and employee well-being through proactive measures and crisis preparedness. Regular risk assessments and monitoring will ensure prompt responses to changing circumstances. We will develop and implement tailored mitigation strategies, prioritize high-impact risks, maintain effective crisis management plans, and provide ongoing training to enhance understanding of risk management principles.

The Vice President of Administrative Services (VPAS) will ensure alignment with the College's strategic objectives, regulatory requirements, and best practices in risk management. Shawnee Community College commits to proactive risk management practices that protect its assets, enhance operational resilience, and maintain high-quality services for students and the community.

ACTIVITY CATEGORIES

Indemnity Insurance

Illinois Compiled Statute (ILCS) 805/3-29 provides for the use of a tax levy to:

“To indemnify and protect board members and employees of boards against civil rights damage claims and suits, constitutional rights damage claims and suits, death, bodily injury and property damage claims and suits, including defense thereof, when damages are sought for alleged negligent or wrongful acts while such board member or employee is engaged in the exercise or performance of any powers or duties of the board, or is acting within the scope of employment or under the direction of the community college board.

To insure against any loss or liability of the district or board members and employees of boards against civil rights damage claims and suits, constitutional rights damage claims and suits and death, bodily injury and property damage claims and suits, including defense thereof, when damages are sought for alleged negligent or wrongful acts while such board member or employee is engaged in the exercise or performance of any powers or duties of the board, or is acting within the scope of employment or under the direction of the board. Such insurance shall be carried in a company licensed to write such coverage in this State.”

Expenditures for all insurances are budgeted at a total of \$460,000, excluding unemployment insurance of \$50,000. Insurance claims below the deductibles are budgeted to be paid from the tort tax levy. For fiscal year 2025, a total of \$80,500 will be budgeted for deductible payments.

Campus Security

Shawnee Community College has the authority under 110 ILCS 805/3-42.1 *“To appoint law enforcement officer and non-law enforcement officer members of the community college district police department or department of public safety...”*. This section of the law goes on to describe the powers and authority of such department officers. Budgets for this department have historically been provided for through the tort levy as a risk management and liability reduction expense. The detailed budget for this department is provided in the Budget Appendix. The total tort budget for the department for fiscal year 2026 is \$305,000.

Risk Management Activities Assigned to General Staff

Specific employees are assigned risk management responsibilities as determined by the College President specific to each position. The percentage of compensation attributed to risk management activities for those employees is shown in the table below. Duties for these individuals are included as risk management plan activities in their respective job descriptions.

Risk Management Assignment by Job Title

- 10% Executive Assistant to VP Administrative Services
- 5% Athletic Director & Fitness Center Coordinator
- 5% Coordinator of Union County Extension Center
- 3% Director of Business Services
- 5% Coordinator of Alexander County Extension Center
- 10% Executive Director of Public Information and Marketing
- 15% Director of Facilities
- 5% Executive Director of Human Resources
- 20% Director of Information Technology
- 5% Coordinator of the Massac County Extension Center
- 5% Coordinator of the Johnson County Extension Center
- 5% Vice President of Academic Affairs
- 10% Vice President of Administrative Services
- 5% Vice President of Student Affairs
- 10% Workforce Training Specialist

Formalization of Safety Committee

A safety committee was formalized in the Fall 2021 semester. The committee will make recommendation to the administration related to policy formation relative to workplace health and safety. In addition, working with the vice president of finance and operations and the College’s risk management partners (insurance carriers), the committee will be responsible for creation and implementation of an ongoing facilities safety inspection plan and an incident investigation procedure. Members of the committee shall receive OSHA 10-hour training.

Buildings & Grounds Safety

Assessment and Repair of Walking Surfaces Hazards (Sidewalks, Parking Lots, Curbing, Entrances & Exits) - \$44,000

When asked what type of accident is the leading cause of injury, most people would probably answer car accidents. However, the real answer is slips and falls. The Consumer Product Safety Commission estimates accidental falls account for the most hospital visits each year. Falls are the leading cause of unintentional death for individuals 65 and older. However, insurance companies see falls across all age groups at facilities as a leading cause of injury. Even while writing this narrative, there was a trip and fall of a senior citizen on the sidewalk at the college while accessing

the facilities during a COVID-19 vaccination clinic. A very good resource for identification and mitigation of these types of risks can be found at <https://www.guideone.com/safety-resources/slips-and-falls-walking-surfaces>. Main campus and extension centers will be included in the assessment and repair project.

Miscellaneous Safety Remediation - \$15,000

A budget of \$15,000 is planned within the Director of Facilities budget for use in remediating incidental safety concerns that arise within the year. Documentation of need as a safety measure is required prior to expenditure of these funds. Examples include, but are not limited to, repair of eye wash stations in a lab, purchase of a detachable speed bump where traffic problem might exist, etc.

Information Security, Business Continuity, and Disaster Recovery

There is \$295,000 budgeted to minimizing the college's risk of employee and student identity theft (Information security), business continuity, and disaster recovery.

Cloud-based ERP System, Anti-Phishing & Zerto Disaster Recovery Software \$295,000

These expenditures include Anti-Phishing software, Zerto disaster recovery software, Ellucian Cloud based subscription service. Anti-phishing software is designed to assist the College from phishing attacks, which are fraudulent attempts to obtain sensitive information. By integrating different features of the anti-phishing software will help safeguard the College from the threat of phishing attacks. Disaster recovery software is a critical component of the College's continuity plan. Its primary purpose is to help recover the IT systems and data quickly and efficiently after a disruptive event, such as a natural disaster, cyberattack, hardware failure, or any other incident that could lead to data loss or system down time. The Ellucian software operating in the cloud plays a significant role in preventing cyber-attacks by offering several security advantages compared to a traditional on-premise server.

Mandated Employee Safety and Student Behavior Training

Cloud-based Employee Safety Training

Human Resources purchased the NeoGov platform in June of 2025 for the delivery, assignment, and tracking of state or federally mandated employee training related to safety. A number of cloud-based tools are also available to assist in both of these areas. Some of the tools available also provide options for Safety Data Sheet & Chemical Management, as well as, Incident Reporting and Management.



Policy

Policy Title: Financial Excellence **Number:** A5000
Policy Type: Administrative
Responsible: VP, Administrative Services
Related Policies: [B3006](#), [B3008](#), [B3009](#)
Linked Procedures: A5000.00, A5000.10, A5000.15, A5000.20, A5000.25, A5000.30, A5000.35, A5000.40, A5000.45, A5000.50, A5000.55, A5000.60, A5000.65, A5000.70, A5000.75, A5000.80, A5000.85, A5000.90, A5000.95, A5000.100, A5000.105, A5000.115, A5000.120, A5000.125.
Related Laws: [2 CFR 200](#); [110 ILCS 805/](#)
Related Standards: [GASB](#); [GAAP](#); [DOE](#); [GFOA](#); [NACUBO](#).
HLC Criterion: 2A, 2B, 3D, 5B, 5C

Policy Statement

The College is steadfast in its pursuit of financial excellence and preserving the public’s trust. This is done by responsibly leveraging our resources in ways that enhance growth opportunities for our students, encourage innovation, and foster a sustainable economic future for the College. Further, we believe the ethical stewardship of our financial resources is best demonstrated through actions that are transparent, prudent, and responsible. Therefore, the College will strive to ensure all financial management and strategic investment practices are aimed at ensuring our programs and services are affordable, accessible, compliant with legal requirements, and empower individuals to achieve their academic and professional aspirations, while contributing positively to our community. By doing so, the College’s long-term viability will be sustained.

To achieve these aspirations, we embrace the guidelines set forth by the GFOA, NACUBO, and the Governmental Accounting Standard Board. Moreover, we will strive to exceed industry standards in financial management while following the generally accepted Accounting Principles as set forth by the financial industry regulatory authorities.

Furthermore, regular reviews and assessments of our financial practices will be conducted to identify areas for improvement. Through a commitment to continuous improvement, the college will adapt and evolve its financial policies to meet emerging challenges and seize growth opportunities.

To these ends, the College’s VP of Administrative Services is directed to foster the development of a financially sound and responsible institution that meets the expectations of its stakeholders and surpasses industry standards.

Change Log		
Date	Description of Change	Governance Unit
03.28.24	Initial Adoption	Admin. Svc Council



Policy

Policy Title: Procurement Excellence **Number:**A5200
Policy Type: Administrative
Responsible: VP, Administrative Services
Related Policies: B3005, B3006, B3007, B3008
Linked Operating Standards: A5200.00
Related Laws: [30 ILCS 235/0.01](#); [110 ILCS 805/3-27.1](#)
Related External Standards: [GFOA](#)
HLC Criterion: 2A, 3D, 5B, 5C

Policy Statement

Shawnee Community College (SCC) values the prudent utilization of resources. It also develops and administers programs, services, and facilities that are consistent with the district’s financial base and that benefit the greatest number of individuals.

Our commitment to procurement excellence is based on transparency, timeliness and accountability, as all decisions and actions are documented and accessible and user-friendly to (and for) stakeholders. All procurement activities adhere to the highest standards of ethical conduct, avoiding conflicts of interest and ensuring fair treatment of all suppliers and vendors. Procurement decisions are made based on achieving the best value for the money with consideration to not only the initial cost but also the total lifecycle cost, quality, and sustainability of goods or services and areas of risk management activity. The procurement process prioritizes sustainable and socially responsible practices, including considering environmental impacts and promoting local and diverse suppliers.

To those ends, the Vice President of Administrative Services (VPAS) is directed to develop, implement, and continuously improve collaborative processes aimed at maintaining efficient and effective procurement processes, as well as establishing ethical, sustainable purchasing practices and accounting procedures to ensure the wise use of resources.

Change Log		Governance Unit: Administrative Services Council
Date	Description of Change	
06.27.24	Initial Approval	



Policy

Policy Title: Asset Stewardship	Number: A5500
Policy Type: Administrative	
Responsible: VP, Administrative Services	
Related Policies: B3007	
Linked Operating Standards: A5500.00, A5500.05, A5500.15, A5500.20	
Related Laws:	
Related External Standards: APPA ; NACUBO ; GFOA ; ICCB Financial Compliance & Program Accountability	
HLC Criterion: 2A, 3D, 5B, 5C	

Policy Statement

Shawnee Community College (SCC) is committed to implementing responsible practices that promote efficiency, safety, sustainability, and asset preservation throughout the lifecycle of our resources. This policy outlines our dedication to managing assets that align with our values and support our mission.

Preserving assets throughout their lifecycle, in ways that enhance operational efficiency, is the target to be communicated to all participants involved in asset management within the College. Compliance with this policy and all related operating standards is expected for all individuals responsible for acquiring, using, maintaining, or disposing of college assets. By adhering to established guidelines, standards, and best practices, we commit to ensuring safety, maximizing asset value, maintaining transparency, improving sustainability, and upholding the highest ethical standards in all our asset management activities.

To those ends, the Vice President of Administrative Services (VPAS) is directed to develop, implement, and continuously improve collaborative processes aimed at asset management practices that promote efficiency, safety, sustainability, and asset optimization. Through proactive planning, diligent implementation, and continuous improvement, we will optimize the value and impact of our resources to support our institution's mission and goals.

Change Log		Governance Unit: Administrative Services Council
Date	Description of Change	
06.27.24	Initial Approval	

APPENDIX A - GLOSSARY

Accrual Basis. The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Action Plan. Specific steps taken to meet the objectives stated in the departmental/divisional Unit Plan. Action plans are evaluated periodically to assess progress toward the objectives.

Academic Support. Refers to individuals who exercise professional judgment and discretion and directly support the teaching and learning process. Individuals in this classification are limited to librarians and counselors.

Administrative Staff. Those individuals who are line officers of the College and who manage, conduct, and superintend programs, things persons, and operations of the Board of Trustees. Administrators are defined by the local Board of Trustees; for example, the president, vice presidents, deans, directors.

Annual Budget. A budget applicable to a single fiscal year.

Appropriation. An authorization that enables the College to make expenditures and incur obligations for a specific purpose.

Assessed Valuation. The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

Audit. 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. The audit tax levy is recorded in this fund, and monies in this fund are only used for the payment of auditing expenses

Balanced Budget. Budget for which expenditures are equal to income.

Bond. A written promise to pay a specific sum of money, called the face value or principal amount, at a specified date or dates in the future, called maturity date(s), together with periodic interest at a specified rate. Generally issued for a specific purpose or project, such as construction of a new facility.

Bond & Interest Fund. Used for payment of principal, interest, and related charges on any outstanding bonds.

Budget. A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year

Budget Document. The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body.

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 Outlay. Capital outlay for all funds is recorded as an expenditure of the appropriate fund and as an asset of the General Fixed Assets Account Group

Cash. Money or its equivalent; usually ready money. Money in hand, either in currency, coin, or other legal tender, or in bank bills or checks paid and received, bank deposits and NOW accounts, bank notes or sight drafts, bank's certificates of deposit, municipal orders, warrants, or scrip.

Contractual Services. Charges for services rendered by firms or persons not employed by the College or local Board of Trustees.

Corporate Personal Property Replacement Tax. This tax is collected by the Illinois Department of Revenue as a replacement for the personal property tax.

Cost Effectiveness. The extent to which resources allocated to a specific objective under each of several alternatives actually contribute to accomplishing that objective.

Course. An educational unit within the instructional programs dealing with a particular subject consisting of instructional periods and one or more delivery systems.

Credit Hours. 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 credit hour of 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. A term, which when applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods. It usually connotes items likely to be used or converted into cash within one year.

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.

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

Dual Enrollment. This program gives a high school junior or senior a jump-start on a college education by provided the opportunity to earn college credit while simultaneously working toward a high school diploma.

Education Fund. Accounts for the revenues and expenditures of the academic and serve 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.

Equalization. The process of equalizing assessments or taxes, as performed by “boards of equalization” in various states, consists of comparing the assessment made by the local officers of the various counties and other taxing districts within the jurisdiction of the board and reducing them to a common and uniform basis, increasing or diminishing by such a percentage as may be necessary, so as to bring about with the entire territory affected a uniform and equal ratio between the assessed value and the actual market value of the property.

Equalization Grant. Attempts 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. Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

Faculty. Refers to individuals who spend more than one-half of their workload in the activity of teaching and providing instruction to students.

Financial Statement. Formal summary of accounting records setting forth the district’s financial condition and results of operations.

Fiscal Year. A period of twelve months, not necessarily concurrent with the calendar year, with reference to which appropriations are made and expenditures authorized and at the end of which, the accounts are balanced and audited. For Shawnee Community College, the annual period is July 1, through June 30.

Fixed Charges. Charges for rentals, debt principal and interest, and general insurance.

Fund. An independent fiscal and accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance. Balance of a fund after all liabilities have been deducted from the assets of the fund.

General Materials and Supplies. Costs of all general materials and supplies (i.e., office, instructional, library, or maintenance supplies, publications, and dues, advertising

General Obligation Bond. This type of bond is backed by the full faith, credit, and taxing power of the government.

Headcount. A body count of students or employees without regard to full time equivalency. Headcounts may be duplicated or unduplicated.

Institutional Support. Includes expenditures for central executive-level activities and support services that benefit the entire institution. Expense for governing board, President’s Office, Administration and Finance division, Public Information Office, Human Resources Office, administrative data processing, legal services, are just a few examples. Equipment, materials, supplies, and costs that are necessary to support these functions.

Instruction. Consists of those activities dealing directly with or aiding in the teaching of students. It includes the activities of the faculty in the baccalaureate-oriented transfer, occupational-technical career, general studies, and remedial and programs (Associate's degree credit and certificate credit). It also includes all equipment, materials, supplies, and costs that are necessary to implement the instructional program.

Interfund Transfers. All interfund transactions except loans or advances, quasi-external transactions, and reimbursements are transfers.

Internal Control. A plan of organization under which employees' duties are so arranged and records and procedures so designated as to make it possible to exercise effective accounting control over assets, liabilities, revenues, and expenditures. Under such a system, the work of employees is subdivided so that no single employee performs a complete cycle of operations. Moreover, under such a system, the procedures to be followed are definitely laid down and require proper authorization by designated officials for all actions to be taken.

Inventory. A detailed list or record showing quantities, descriptions, values, and units of measure and unit prices of property on hand at a given time. Also, the cost of supplies and equipment on hand not yet distributed to requisitioning units.

Levy. To impose taxes for the support of College activities. The total amount of taxes imposed by a government.

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

Local Government Sources. Revenues from District taxes, from chargebacks, and from all governmental agencies below the state level.

Object. Expenditure classifications grouped by materials or services purchased; further divided for cost accounting and control purposes.

Operations and Maintenance Fund. Operation of plant consists of housekeeping activities necessary in order to keep the physical facilities open and ready for use. Maintenance of plant consists of those activities necessary to keep the grounds, buildings, and equipment operating efficiently. This function also provides for plant utilities, as well as equipment, materials, supplies, and costs that are necessary to support this function

Program. A level in the classification structure hierarchy representing the collection of elements serving a common set of objectives that reflect the major institutional missions and related support activities.

Property Taxes. Compulsory charges levied on real property by the District for the purpose of financing services performed for the common benefit. Revenues equal the District's assessed valuation multiplied by the property tax rates.

Public Service. The public service function includes the services provided to the general community, governmental agencies, and business and industry for non-credit community education and community service activities. Community education focuses on the individual participant, and thus, requires an individual registration and class completion record-keeping procedure. Community education includes non-credit short courses, professional review classes, workshops, and seminars that provide an educational service to the residents of the community. Community service is a structured activity that provides a beneficial service to the community by making College facilities and expertise available to the public. Community service focuses on group participation, and thus, does not require an individual registration and class completion record-keeping procedure. Community service includes College-sponsored seminars, workshops, forms, lecture series, cultural exhibits and events, and consulting services provided through College-operated in states and center.

Reimbursable Credit Hour. An ICCB-certified instructional credit hour used as the basis for distributing selected ICCB grants.

Reserve. An account used to segregate a portion of the surplus not currently available for appropriations or expenditures.

Restricted Purpose Fund. This fund is for the purpose of accounting for monies that have restrictions regarding their use. Each specific project, whether monies are local, state, federal or other in origin, is accounted for separately using a complete group of self-balancing accounts within the fund.

Revenues. Increase in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. An increase in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers.

Salaries. Salaries and wages paid to an employee, before any deductions, for personal services rendered to the College District.

Scholarships, Student Grants, Waivers. This category includes activities in the form of grants to students, prizes and awards, chargebacks, and aid to students in the form of state-mandated and institutional tuition and fee waivers. Employees/family tuition waivers are not included in this category.

Student Services. Provides assistance in the areas of financial aid, admissions and records, health, placement, testing, counseling, and student activities. It includes all equipment, materials, supplies, and costs that are necessary to support this function.

Student Tuition and Fees. All tuition and fees, less refunds, remissions, and exemptions, assessed against students for educational and general purposes.

Utilities. This account provides for all utility costs necessary to operate the plant and for other on-going services.

Working Cash Fund. Authorized by statute, to make temporary loans to the Education Fund and the Operations and Maintenance Fund, thus reducing the need for issuance of tax anticipation warrants.

APPENDIX B - ACRONYMS

ABE/ASE	Associate Degree Credit & Certificate Credit
ADN	Associate Degree in Nursing
Adult Education Bridge Program	Bridge programs prepare adults with limited academic or limited English skills to enter and succeed in credit-bearing postsecondary education and training leading to career-path employment in high-demand, middle- and high- skilled occupations.
A/P	Accounts Payable
Apprenticeship Program	Work-based learning model where apprentices have supervised on-the-job training, along with job-related education, while earning a wage.
A/R	Accounts Receivable
Articulation Agreement	An agreement between a community college and a four-year university (public or private institution).
ATD	Achieving The Dream
BFC	Board Finance Committee
BO	Budget Officer
BOT	Board of Trustees
Career Pathway	Prepare students to be career-ready by completing a Pathway in high school and transitioning to post-secondary to continue the study of their respective careers.
CAFR	Comprehensive Annual Financial Report
CCAF	Continuing, Contract and Adjunct Faculty
CCBP	Community College Benchmark Project
CCPE	College and Career Pathway Endorsements, Cambridge Certificate of Proficiency in English
CDB	Career Development Board
CFO	Chief Financial Officer
COVID-19	Coronavirus Disease 2019, the official name by WHO.
CPPRT	Corporate Personal Property Replacement Tax
CROA	Credit Repair Organizations Act
CTE	Career and Technical Education
CQI	Continuous Quality Improvement
DEI	Diversity, Equity and Inclusion

Dual Credit	A college course taken by a high school student for both high school and college credit.
EAV	Equalized Assessed Valuations
EDR	Economic Development Region
ERP	Enterprise Resource Planning
FCA	Facilities Condition Assessment
FDIC	Federal Deposit Insurance Corporation
FMP	Facility Management Professional
FTE	Full Time Equivalent
Full Time Student	A student who is enrolled for the number of hours or courses that the school considers to be full-time attendance. (<i>IRS.gov</i>)
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
Grant Administrator	The person of the grant project who is responsible for the day-to-day management of the
HLC	Higher Learning Commission
HR	Human Resources
IAI	Illinois Articulation Initiative
IAI GECC	Illinois Articulation Initiative: General Education Core Curriculum
IBHE	Illinois Board of Higher Education
ICCB	Illinois Community College Board
IDES	Illinois Department of Employment Services
KPI	Key Performance Indicators - A quantifiable measure of performance over time for a specific objective.
Living Wage	A wage that is high enough to maintain a normal standard of living.
MySCC	Shawnee Community College Portal for staff and students.
NCA	North Central Association of Colleges and Schools
NIU	Northern Illinois University
Part Time Student	Typically, part-time undergraduate students take 11 or fewer credits per semester.
Pell Grant	Money the government provides for students who need it to pay for college.
POS	Preliminary Official Statements
RFP	Request for Proposal
SCC	Shawnee Community College

SCCES	Shawnee Community College Effectiveness System
SSAT	Selective Auditory Attention Test
SSS	Student Support Services
SCCTI	Shawnee Community College Transitions Initiative
The District	Shawnee Community College District #531
Tier 3	Consists of highly targeted individualized and intensive interventions and typically consists of between 1% and 5% of students. At some schools, Tier 3 is simply a more intensive tier, in which students are being considered for special education.
Tort	The Tort Liability Fund includes payment of the district liability insurance premiums (General, Auto, Professional and Umbrella Excess) and the Directors and Officers insurance premiums.
TRA	Technology Readiness Assessments
TRiO	Federal outreach and student services programs designed to identify and provide services for individuals from disadvantaged backgrounds.
VFA	Voluntary Framework Accountability
VPAA	Vice President of Academic Affairs and Chief Academic Officer
VPAS	Vice President of Administrative Services and Chief Financial Officer
VPSA	Vice President of Student Affairs and Chief Student Affairs Officer
WEAVE	Shawnee Community College Assessment Program
WIDS	Worldwide Instructional Design Systems
WIOA	Workforce Innovation and Opportunity Act, the Governor of each State must submit a Unified or Combined State Plan to the U.S Secretary of Labor that outlines a four-year workforce development strategy for the State's workforce development system.