



Shawnee Community College

Annual Budget

State of Illinois – Community College District 531
July 1, 2026 – June 30, 2027

Prepared By:

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**Shawnee Community College
Operating Funds - Budget Summary
FY 2027**

Operating Fund		
Revenue	14,801,136	
Expenses	(14,041,712)	
Transfer to Athletics	(976,611)	
Transfer from Working Cash Fund Interest	217,187	
	Difference	-
One Time Budgeted Expenditures		
Transfer to Auxiliary Fund from previous years transfers	-	
Transfer from O&M Fund to O&M Restricted Fund	-	
	Total One Time Expenditures	<u>-</u>
	Expected change in operating fund balance less one time budgeted expenditures	<u>-</u>

Summary of Fiscal Year 2027 Budget by Fund

	General		Special Revenue		
	Education Fund	Operations and Maintenance Fund	Restricted Purposes Fund	Audit Fund	Liability, Protection and Settlement Fund
Beginning Balance	\$8,389,322	\$1,722,364	\$0	\$43,597	\$513,424
Budgeted Revenue	13,139,379	1,661,757	6,438,119	63,520	991,987
Budgeted Expenditures	(12,321,222)	(1,720,490)	(6,438,119)	(56,000)	(983,067)
Budgeted Transfers from (to) Other Funds*	(759,424)	-			
Budgeted Ending Balance	\$8,448,055	\$1,663,631	\$0	\$51,117	\$522,344

	Debt Service	Capital Projects	Proprietary Fund
	Bond and Interest Fund	Operations and Maintenance Fund (Restricted)	Auxiliary Enterprises Fund
Beginning Balance	\$310,010	\$9,725,865	\$190,228
Budgeted Revenue	1,996,927	250,000	500,500
Budgeted Expenditures	(1,996,927)	(8,451,957)	(1,659,186)
Budgeted Transfers from (to) Other Funds		0	976,611
Budgeted Ending Balance	\$310,010	\$1,523,908	\$8,153

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

Attest: _____
Secretary, Board of Trustees

Summary of Fiscal Year 2027 Estimated Revenues

District: Shawnee Community College

District No: 531

Year Ended: June 30, 2027

<u>Operating Revenues by Source</u>	<u>Education Fund</u>	<u>Operations and Maintenance Fund</u>	<u>Total Operating Funds</u>
Local government:			
Current taxes	\$1,659,061	\$836,722	\$2,495,783
Chargeback revenue			0
TOTAL LOCAL GOVERNMENT	<u>\$1,659,061</u>	<u>\$836,722</u>	<u>\$2,495,783</u>
State government:			
ICCB Credit Hour Grants	\$894,809	\$371,739	\$1,266,548
ICCB Equalization Grants	3,465,080		3,465,080
State Board of Education- Vocational Education	125,045		125,045
Corporate Personal Property Replacement Tax	506,767	217,187	723,954
TOTAL STATE GOVERNMENT	<u>\$4,991,701</u>	<u>\$588,926</u>	<u>\$5,580,627</u>
Federal government:			
Federal Stimulus Funds-HEERF	\$0	\$0	\$0
TOTAL FEDERAL GOVERNMENT	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Student Tuition and Fees:			
Tuition	\$4,754,107		\$4,754,107
Fees	931,214		931,214
TOTAL TUITION AND FEES	<u>\$5,685,321</u>	<u>\$0</u>	<u>\$5,685,321</u>
Other sources:			
Sales and Service Fees	\$76,716		\$76,716
Facilities revenue		218,883	218,883
Investment revenue	513,000		513,000
Other sources	213,580	17,226	230,806
TOTAL OTHER SOURCES	<u>\$803,296</u>	<u>\$236,109</u>	<u>\$1,039,405</u>
TOTAL REVENUE	<u>\$13,139,379</u>	<u>\$1,661,757</u>	<u>\$14,801,136</u>
TRANSFERS	217,187	0	217,187
TOTAL 2026-27 BUDGETED REVENUE	<u>\$13,356,566</u>	<u>\$1,661,757</u>	<u>\$15,018,323</u>
Less non-operating items*:			
Tuition chargeback revenue	\$0		\$0
ADJUSTED REVENUE	<u>\$13,356,566</u>	<u>\$1,661,757</u>	<u>\$15,018,323</u>

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

Summary of Fiscal Year 2027 Operating Budgeted Expenditures

<u>By Program</u>	<u>Education Fund</u>	<u>Operations and Maintenance Fund</u>	<u>Total Operating Funds</u>	<u>%</u>
Instruction	\$3,975,464		\$3,975,464	26.47%
Academic Support	755,962		755,962	5.03%
Student Services	1,350,549		1,350,549	8.99%
Public Services	622,629		622,629	4.15%
Operation & Maint. of Plant		1,720,490	1,720,490	11.46%
Institutional Support	3,672,385		3,672,385	24.45%
Scholarship, Student Grants, & Waivers	1,944,233		1,944,233	12.95%
Total Expenditures	12,321,222	1,720,490	14,041,712	
TRANSFERS	976,611		976,611	6.50%
Total 2026-27 Budgeted Expenditures	<u>\$13,297,833</u>	<u>\$1,720,490</u>	<u>\$15,018,323</u>	<u>100%</u>
ADJUSTED EXPENDITURES	<u>\$13,297,833</u>	<u>\$1,720,490</u>	<u>\$15,018,323</u>	
 <u>By Object</u>				
Salaries	\$7,054,204	\$236,445	\$7,290,649	48.55%
Employee Benefits	918,034	32,145	950,179	6.33%
Contractual Services	1,168,936	586,800	1,755,736	11.69%
General Materials & Supplies	706,933	110,600	817,533	5.44%
Conference & Meeting Expense	144,640	250	144,890	0.96%
Fixed Charges	55,750	80,500	136,250	0.91%
Utilities	59,192	648,750	707,942	4.71%
Capital Outlay	104,000	-	104,000	0.69%
Other	2,069,533	-	2,069,533	13.78%
Provision for Contingency	40,000	25,000	65,000	0.43%
Total Expenditures	\$ 12,321,222	\$ 1,720,490	\$ 14,041,712	
TRANSFERS	976,611		976,611	6.50%
Total 2026-27 Budgeted Expenditures	<u>\$13,297,833</u>	<u>\$1,720,490</u>	<u>\$15,018,323</u>	<u>100%</u>
ADJUSTED EXPENDITURES	<u>\$13,297,833</u>	<u>\$1,720,490</u>	<u>\$15,018,323</u>	

Fiscal Year 2027 Budgeted Expenditures

<u>Education Fund</u>	<u>Appropriations</u>	<u>Totals</u>
INSTRUCTION		
Salaries	\$3,283,296	
Employee Benefits	293,562	
Contractual Services	145,086	
General Materials & Supplies	205,120	
Conference & Meeting Expense	40,850	
Fixed Charges	250	
Utilities	-	
Other	300	
Capital Outlay	7,000	
	7,000	\$3,975,464
ACADEMIC SUPPORT		
Salaries	\$568,847	
Employee Benefits	89,995	
Contractual Services	54,800	
General Materials & Supplies	31,820	
Conference & Meeting Expense	9,000	
Utilities	-	
Capital Outlay	1,500	
	1,500	755,962
STUDENT SERVICES		
Salaries	\$958,360	
Employee Benefits	150,591	
Contractual Services	110,100	
General Materials & Supplies	120,898	
Conference & Meeting Expense	9,600	
Utilities	-	
Other	-	
Capital Outlay	1,000	
	1,000	1,350,549
PUBLIC SERVICES/CONTINUING EDUCATION		
Salaries	\$479,408	
Employee Benefits	60,939	
Contractual Services	16,950	
General Materials & Supplies	16,290	
Conference & Meeting Expense	4,350	
Fixed Charges	10,500	
Utilities	34,192	
	34,192	622,629
INSTITUTIONAL SUPPORT		
Salaries	\$1,764,293	
Employee Benefits	322,947	
Contractual Services	842,000	
General Materials & Supplies	332,805	
Conference & Meeting Supplies	80,840	
Fixed Charges	45,000	
Utilities	25,000	
Other	125,000	
Provision for Contingency	40,000	
Capital Outlay	94,500	
	94,500	3,672,385
SCHOLARSHIPS, STUDENT GRANTS, AND WAIVERS		
Other	\$1,944,233	
	1,944,233	1,944,233
TRANSFERS		976,611
GRAND TOTAL		\$13,297,833

Fiscal Year 2027 Budgeted Expenditures

<u>Operations and Maintenance Fund</u>	<u>Appropriations</u>	<u>Totals</u>
OPERATION AND MAINTENANCE OF PLANT		
Salaries	\$236,445	
Employee Benefits	32,145	
Contractual Services	586,800	
General Materials & Supplies	110,600	
Conference & Meeting Expense	250	
Fixed Charges	80,500	
Utilities	648,750	
Provision for Contingency	25,000	
Capital Outlay	-	
Other	-	
	<hr/>	<hr/>
		\$1,720,490
TRANSFERS		
GRAND TOTAL		<hr/> \$1,720,490 <hr/>

Fiscal Year 2027 Budgeted Revenues

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

Fiscal Year 2027 Budgeted Expenditures

<u>Operations and Maintenance Fund-Restricted</u>	<u>Appropriations</u>	<u>Totals</u>
INSTITUTIONAL SUPPORT		
Capital Outlay	\$7,539,262	
General Materials & Supplies	\$50,000	
Contractual Services	862,695	
Other Charges	-	
GRAND TOTAL		\$8,451,957

Fiscal Year 2027 Budgeted Revenue

<u>Bond and Interest Fund</u>	<u>Revenues</u>	<u>Totals</u>
Local Government Sources:		
Current Taxes	<u>\$1,996,927</u>	\$1,996,927
GRAND TOTAL		<u><u>\$1,996,927</u></u>

Fiscal Year 2027 Budgeted Expenditures

<u>Bond and Interest Fund</u>	<u>Appropriations</u>	<u>Totals</u>
INSTITUTIONAL SUPPORT		
Interest	506,927	
Bond Principal Retired	<u>1,490,000</u>	\$1,996,927
GRAND TOTAL		<u><u>\$1,996,927</u></u>

Fiscal Year 2027 Budgeted Revenues

<u>Auxiliary Enterprises Fund</u>	<u>Revenues</u>	<u>Totals</u>
Other Sources:		
Sales and Service Fees	<u>\$500,500</u>	\$500,500
TRANSFERS		<u>976,611</u>
GRAND TOTAL		<u><u>\$1,477,111</u></u>

Fiscal Year 2027 Budgeted Expenditures

<u>Auxiliary Enterprises Fund</u>	<u>Appropriations</u>	<u>Totals</u>
INDEPENDENT OPERATIONS		
Salaries	\$307,475	
Employee Benefits	31,471	
Contractual Services	91,000	
General Materials & Supplies	620,500	
Conference & Meeting Expense	85,000	
Fixed Charges	25,000	
Utilities	-	
Capital Outlay	36,500	
Provision for Contingency	-	
Other	<u>462,240</u>	<u>\$1,659,186</u>
TRANSFERS		<u>-</u>
GRAND TOTAL		<u><u>\$1,659,186</u></u>

Fiscal Year 2027 Budgeted Revenues

<u>Restricted Purposes Fund</u>	<u>Revenues</u>	<u>Totals</u>
State governmental sources:		
ICCB Grants	688,389	
ICCB Adult Education	246,559	
ICCB Career and Technical Education	287,518	
ICCB Dual Credit Enhancement	149,000	
DCEO -Dept. of Commerce and Economic Opportunity	85,000	
Department of Corrections		
Other Illinois Governmental Sources	<u>638,801</u>	
TOTAL STATE GOVERNMENT		\$2,095,267
Federal governmental sources:		
Department of Education	4,319,376	
Department of Health and Human Services	-	
Other Federal Government Sources	<u>23,476</u>	
TOTAL FEDERAL GOVERNMENT		<u>\$4,342,852</u>
Other sources:		
Nongovernmental grants	<u>-</u>	
TOTAL OTHER SOURCES		<u>\$0</u>
 GRAND TOTAL		<u><u>\$6,438,119</u></u>

Fiscal Year 2027 Budgeted Expenditures

<u>Restricted Purposes Fund</u>	<u>Appropriations</u>	<u>Totals</u>
STUDENT SERVICES		
Salaries	\$276,615	
Employee Benefits	83,783	
Contractual Services	1,799	
General Materials & Supplies	3,521	
Conference & Meeting Expense	2,500	
Capital Outlay	-	
Other	52,313	\$420,531
INSTITUTIONAL SUPPORT		
Salaries	\$728,239	
Employee Benefits	140,630	
Contractual Services	387,466	
General Materials & Supplies	535,465	
Conference & Meeting Expense	174,928	
Fixed Charges	-	
Utilities	-	
Capital Outlay	382,564	
Other	91,346	2,440,638
SCHOLARSHIP, STUDENT GRANTS, AND WAIVERS		
Financial Aid	\$3,576,950	3,576,950
GRAND TOTAL		<u><u>\$6,438,119</u></u>

Fiscal Year 2027 Budgeted Revenues

<u>Audit Fund</u>	<u>Revenues</u>	<u>Totals</u>
Local Government Sources		
Current taxes	<u>\$63,520</u>	\$63,520
GRAND TOTAL		<u><u>\$63,520</u></u>

Fiscal Year 2027 Budgeted Expenditures

<u>Audit Fund</u>	<u>Appropriations</u>	<u>Totals</u>
INSTITUTIONAL SUPPORT		
Contractual Services	\$56,000	
Provision for Contingency	<u>-</u>	\$56,000
GRAND TOTAL		<u><u>\$56,000</u></u>

Fiscal Year 2027 Budgeted Revenues

<u>Liability Protection and Settlement Fund</u>	<u>Revenues</u>	<u>Totals</u>
Local Government Sources		
Current Taxes	\$ 991,987	\$ 991,987
GRAND TOTAL		\$ 991,987

Fiscal Year 2027 Budget Expenditures

<u>Liability Protection and Settlement Fund</u>	<u>Appropriations</u>	<u>Totals</u>
INSTITUTIONAL SUPPORT		
Salaries	-	
Employee Benefits	196,567	
Contractual Services	360,000	
General Materials & Supplies	-	
Fixed Charges	426,500	
Capital Outlay	-	
Other	-	\$ 983,067
GRAND TOTAL		\$ 983,067