



Kankakee Community College



Fiscal Year 2026 Budget

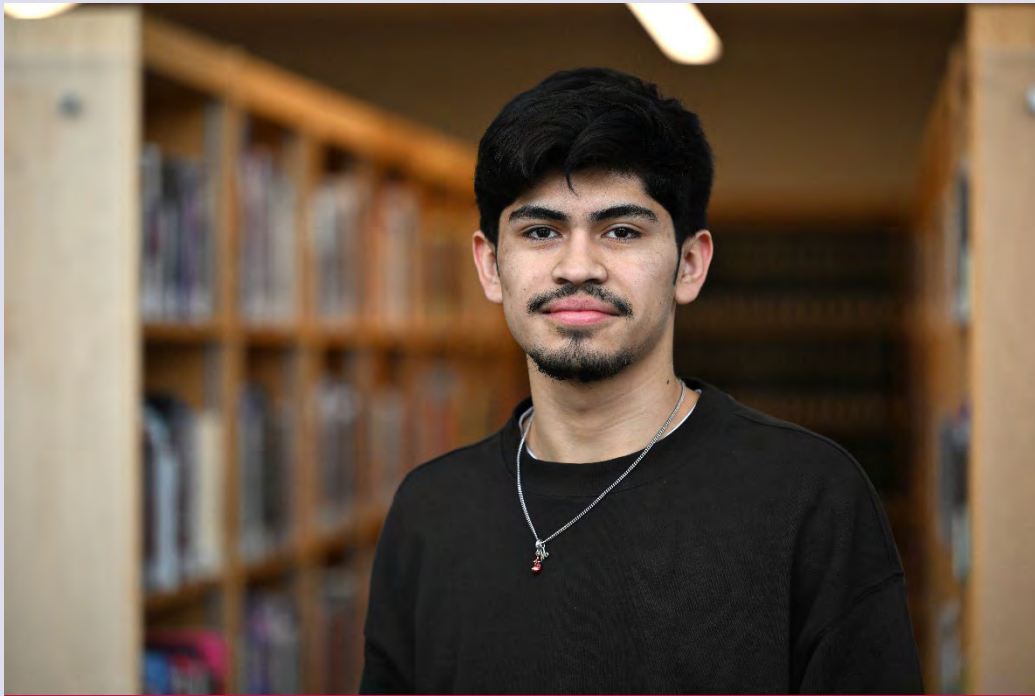
Adopted July 15, 2025



Kankakee Community College

Annual Budget

for Fiscal Year July 1, 2025 - June 30, 2026



Board of Trustees

Community College District No. 520 100
College Drive
Kankakee, Illinois, 60950

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Mission • Vision • Core Values • Philosophy

Kankakee Community College (KCC) is a two-year college recognized by the Illinois Community College Board and accredited by the Higher Learning Commission (HLC). The college reaffirmed its mission, vision, core values, and philosophy on December 1, 2023.

Mission

Enhancing quality of life through learning

Vision

KCC is a flexible organization where teamwork is the expectation and student/client success the driving force. Our shared vision is to be a leader in creatively and rapidly responding to our community's educational needs, emphasizing quality, affordability, and effective partnerships.

Values

The core values represent the college, represent how faculty and staff expect themselves and others to behave and drive the organization's priorities. They are:

- **Respect**
- **Excellence**
- **Learning**
- **Integrity**
- **Collaboration**

Philosophy

KCC is dedicated to providing quality, comprehensive educational programs, and services in a fiscally responsible manner. KCC offers a supportive environment for lifelong learning for the development of the individual and the community.

KCC is committed to diversity and embraces the value it brings to our college community. KCC also recognizes that all aspects of diversity enrich the educational experience and advance the mission of the institution. Inclusion, respect, and sensitivity are the pillars of our commitment and promotion of diversity, in all its ideals, is our goal.

KCC provides leadership in identifying the future educational needs of our district as related to the seven general educational and community service goals prescribed by the Illinois Community College Board and listed below:

- **To provide pre-baccalaureate education** consisting of liberal arts, sciences, and pre-professional courses designed to prepare students to transfer to four-year colleges and universities and/or designed to meet individual educational goals.

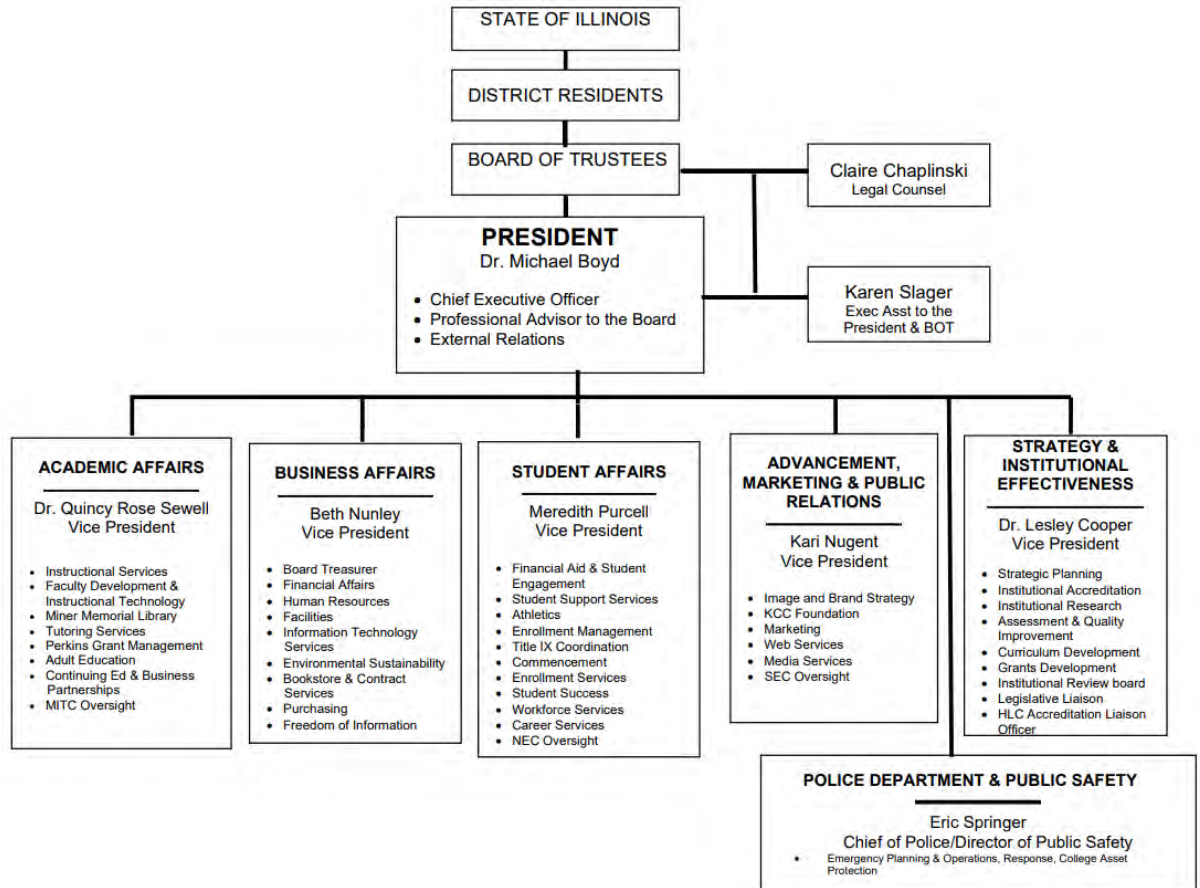
- **To provide career education** including occupational, vocational, technical and semi-technical training for employment, advancement, or career change, and in so doing meet individual, local and state workforce needs.
- **To provide general studies** including preparatory or developmental instruction, adult basic education, and general education designed to meet individual educational goals.
- **To provide community education** including non-credit, continuing education classes designed to meet individual educational goals.
- **To provide public service activities** of an educational nature, which may include workshops, seminars, forums, studies for cultural enrichment, community needs assessments and use of classroom space for seminars, meetings, etc.
- **To provide student services** that reflect the programmatic development of the institution including, but not limited to, admissions, counseling, testing, tutoring, placement and special assistance for educationally and economically disadvantaged students.
- **To provide leadership for workforce training** and work cooperatively with economic development agencies in the college district.

The college is dedicated to providing learning experiences for living as well as for earning, resulting in a comprehensive academic program designed to give students the personalized attention they need to lead fulfilling lives and have successful careers. KCC continuously seeks, collects, and assembles information to aid in identifying District 520 educational needs and searches for ways and means to physically and financially provide programs which will address identified needs.

The college believes in general education as well as specialized studies. The purposes of general education courses in degree curricula are to assist students in becoming contributing members of society, to enhance career goals, and to provide appropriate backgrounds to baccalaureate-oriented students. Through completion of general education requirements, students are expected to synthesize, develop, and internalize personal values; increase awareness and develop a more global perspective of the human condition and one's adaptation to the total human environment; strengthen basic skills in communications and computation; and integrate general and career specific learning.

KCC Organization Chart – President's Office

Effective July 1, 2025



KCC Board of Trustees

William Orr, Chair
Michael Proctor, Vice-Chair
Bradley W. Hove, Secretary
Catherine R. Boicken, Member
Michael Kick, Member
Eric Peterson, Member
Todd Widholm, Member
Grace Kibbons, Student Member

Emeritus Members of the Board of Trustees

Betty Meents
Richard J. Frey
Jerald W. Hoekstra
Patrick D. Martin

KCC Executive Leadership Team

Dr. Michael Boyd

President and CEO

Dr. Quincy Rose Sewell

Vice President for Academic Affairs

Kari Nugent

*Vice President for Advancement,
Marketing & Public Relations*

Beth Nunley

Vice President for Business Affairs & Board Treasurer

Meredith Purcell

Vice President for Student Affairs

Dr. Lesley Cooper

*Vice President for Strategy &
Institutional Effectiveness*

David Cagle

Senior Director of Human Resources

Michael OConnor

Senior Director of Information Technology Services

Paul R. Carlson

Dean of Business, Technology & Human Services

Vacant

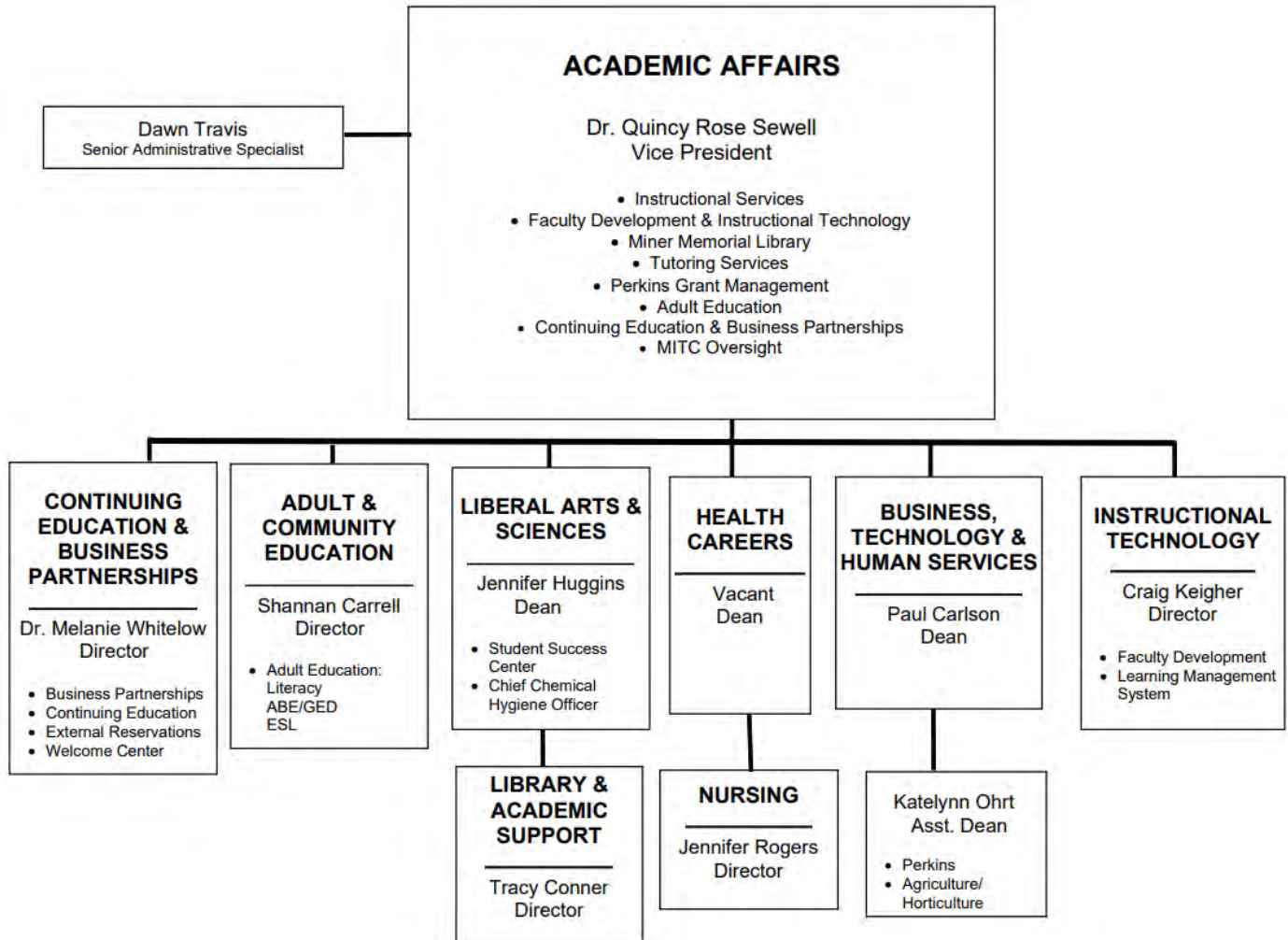
Dean of Health Careers

Jennifer Hays Huggins

Dean of Liberal Arts & Sciences

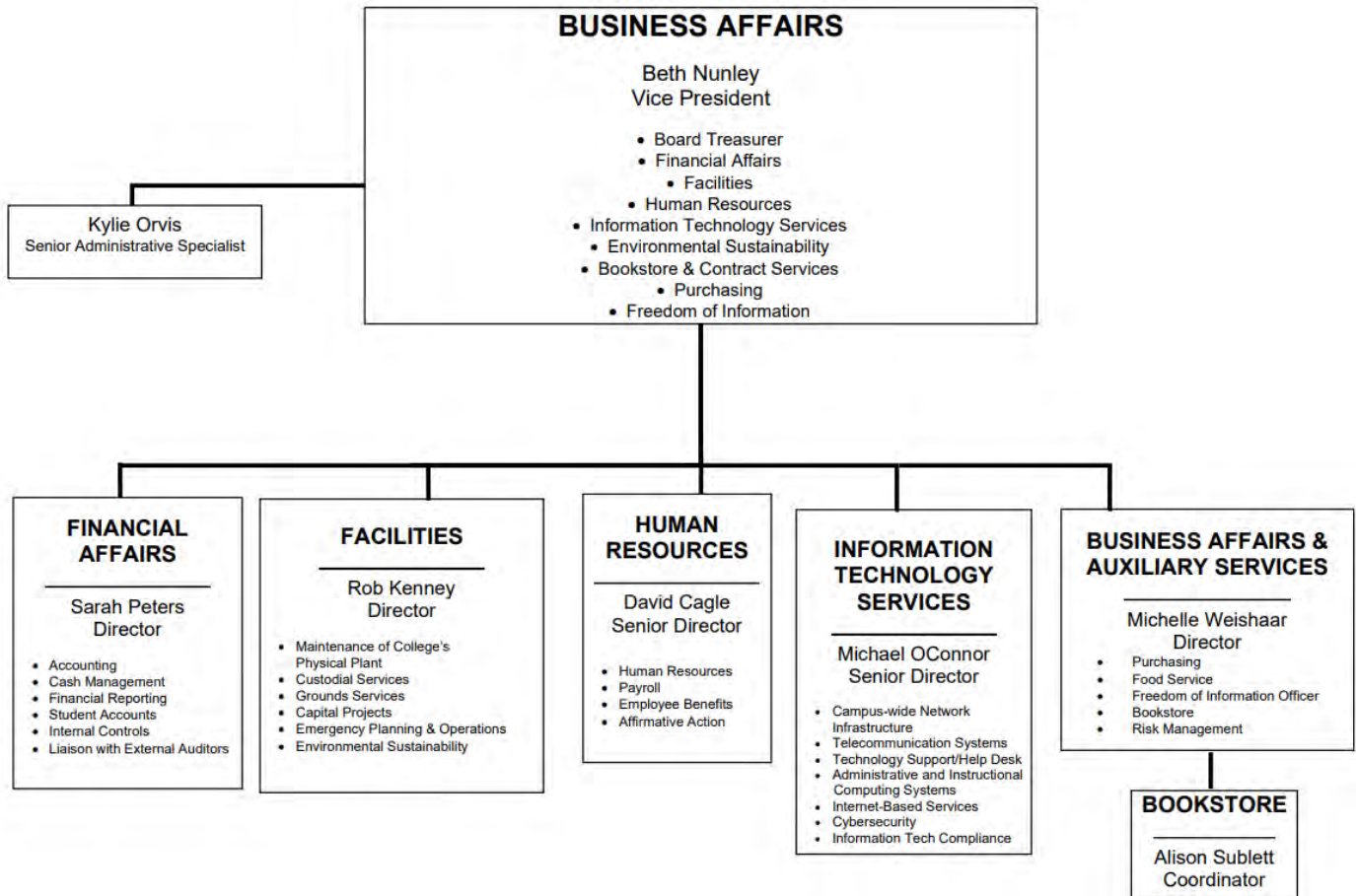
KCC Organization Chart – Academic Affairs

Effective July 1, 2025



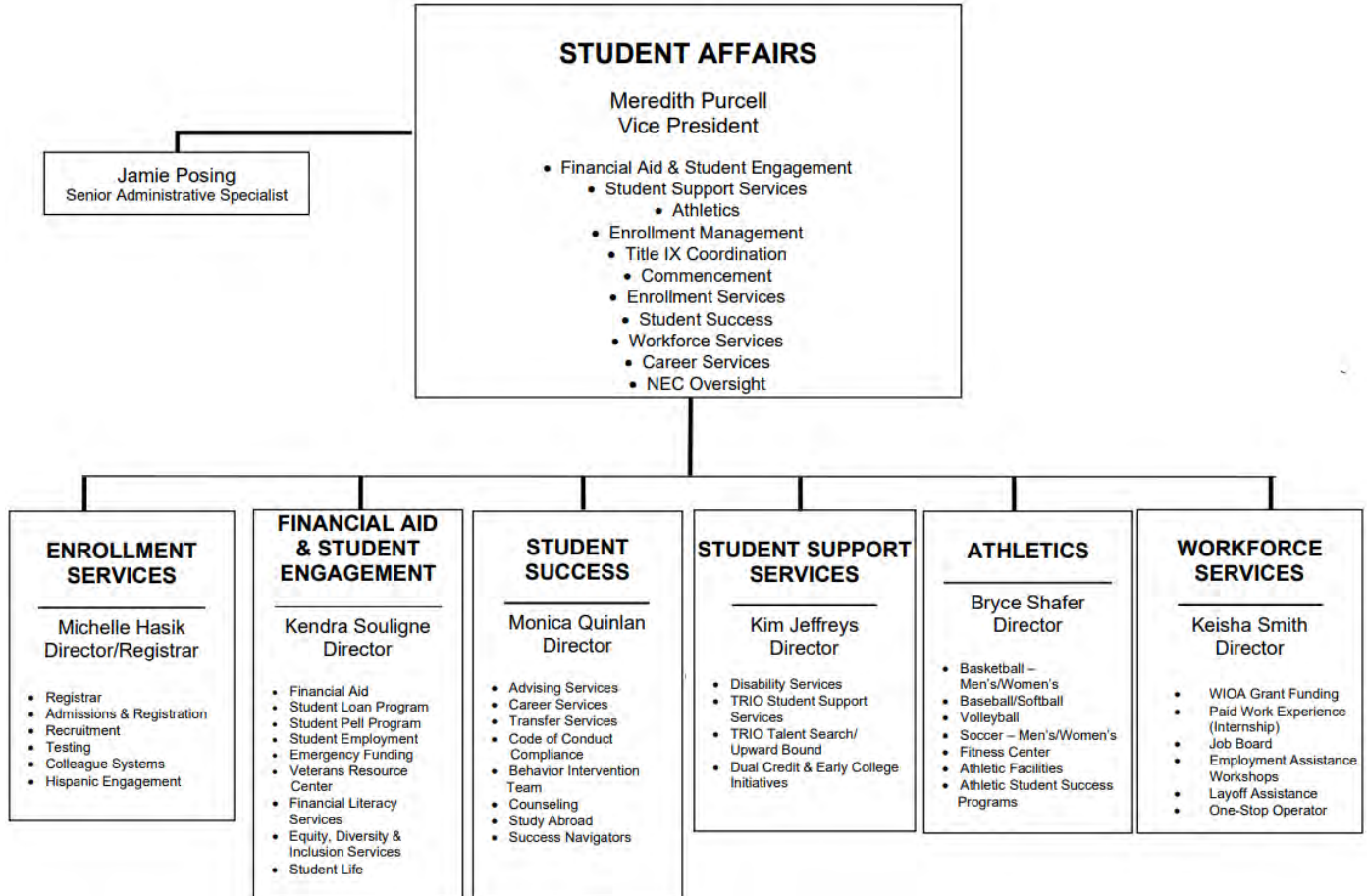
KCC Organization Chart – Business Affairs

Effective July 1, 2025



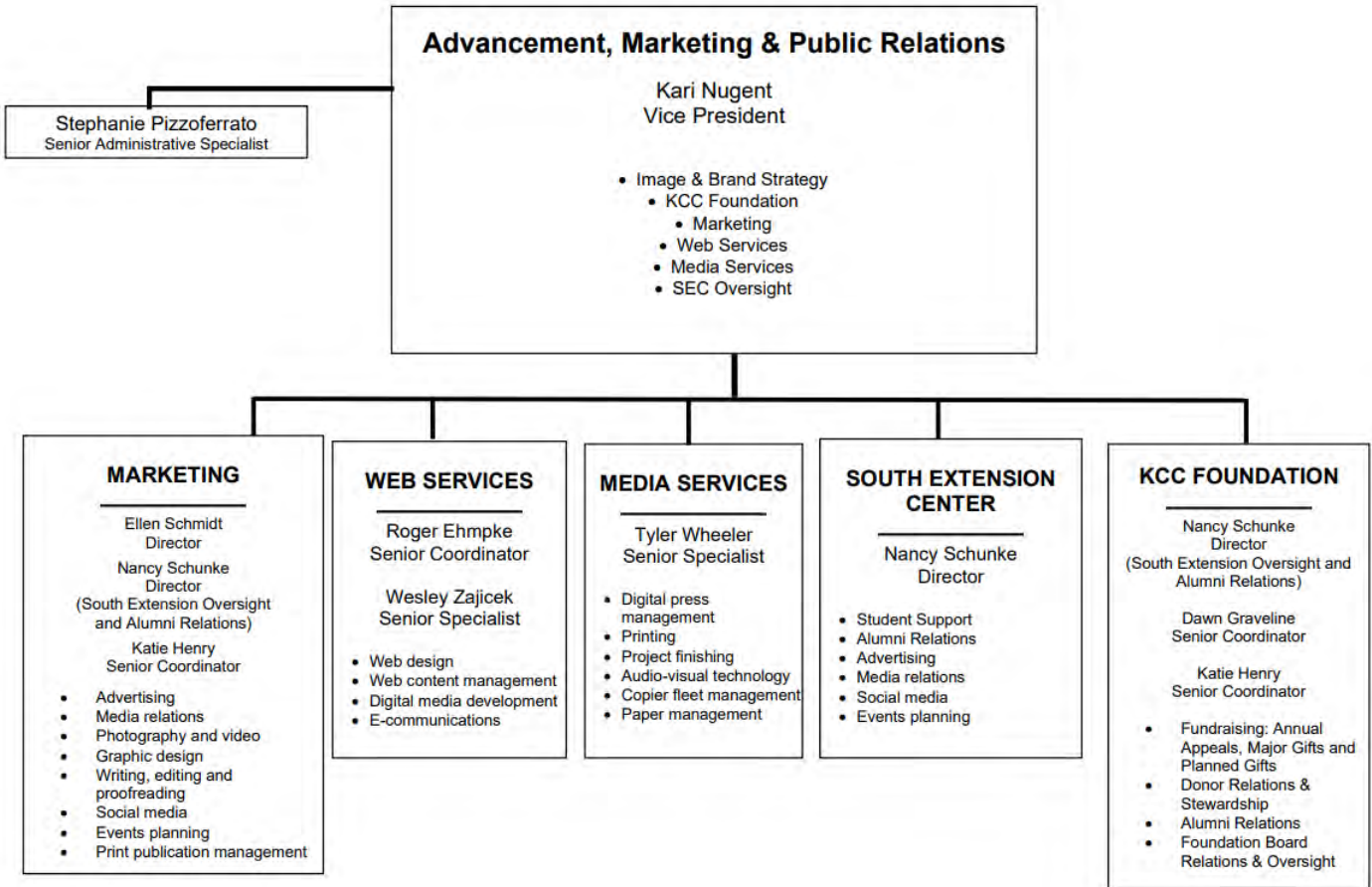
KCC Organization Chart – Student Affairs

Effective July 1, 2025



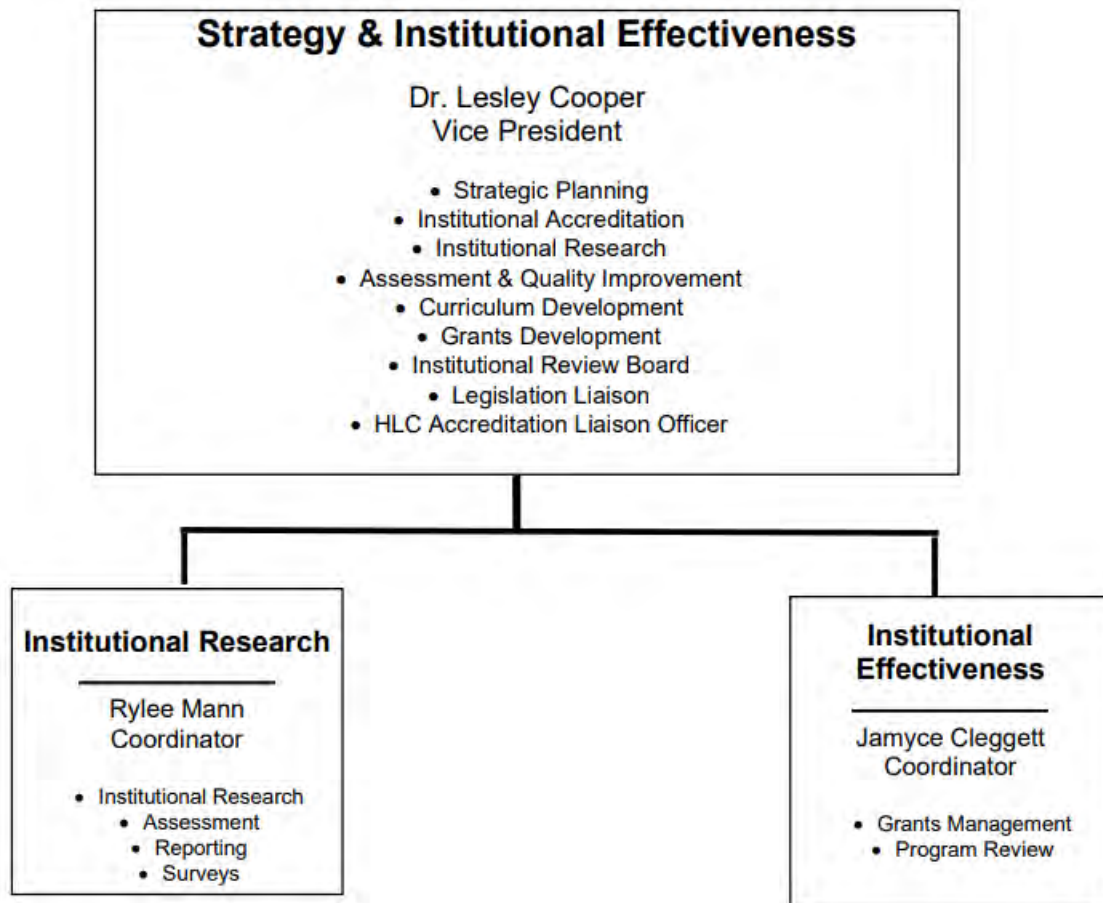
KCC Organization Chart – Advancement, Marketing, & Public Relations

Effective July 1, 2025



KCC Organization Chart – Strategy & Institutional Effectiveness

Effective July 1, 2025



Budget Committee

The role of the Budget Committee is to make fiscally responsible decisions from a high-level view of the entire organization to ensure alignment with the mission, vision, core values, and strategic priorities of the college. The Budget Committee assists in prioritizing budget allocations on an annual basis. Members of the committee are the Vice President for Business Affairs; Vice President for Student Affairs; Vice President for Academic Affairs; Vice President for Advancement, Marketing, and Public Relations; and Vice President for Strategy & Institutional Effectiveness. Business office staff attend budget development meetings and operationalize final decisions made by the committee.

Budget Process

The Illinois Community College Board (ICCB) provides the framework for fiscal operations at all Illinois community colleges. The ICCB defines the budget as a controlled plan to be used in implementing the philosophy and the objectives of the college and its development should involve maximum participation and, therefore, the aims and objectives of the college should be reflected at each level. The purpose of the budget is to provide the board, employees, and community with an informative financial plan, provide for the college's long-term and short-term planning objectives, and ensure the board of trustees' directive for equity is met of 35% fund balance to expenditures.

KCC's budget process begins with the strategic plan as a framework for the board of trustees, executive leadership, and departmental budget managers to guide and recommend fiscal priorities that support the college's current goals and objectives. Using this framework, KCC engages in a cyclical process for budget development.

Each November, business office staff prepare departmental budget worksheets for the upcoming fiscal year based on the prior year's final budget. These worksheets are distributed to each departmental budget manager in January. The budget managers assess department and institutional needs and priorities and collaborate with their supervisor to develop departmental requests by expenditure type. All capital and software requests are accompanied by a capital/software request form that indicates the strategic alignment for the request. The budget managers then return completed budgets to the Assistant Director of Financial Affairs in February.

In March, business office staff enter the budget requests into the master workbook to compile the first draft of budget requests. The business office collaborates with budget managers to ensure their requests are accurate. Once all budget requests are verified, a draft copy of all budget requests by department is sent to the Budget Committee members.

Beginning in April of each year, the Budget Committee meets to review and discuss the position of the proposed operational budget. To engage in well-informed and aligned decision-making, the committee seeks input and information from the following individuals and resources:

- Individual budget manager meetings to gather input and insights regarding their requests,
- Institutional priorities shared by the strategic planning oversight committee,
- Results and recommendations from student learning assessments,
- Facilities improvement and maintenance plans,
- Expected grant allocations for the upcoming fiscal year, and
- Revenue allocations, such as enrollment projections, State of Illinois appropriations, etc. (as better information becomes available from funding sources then expenses are adjusted accordingly)

In June, the Vice President for Business Affairs is responsible for balancing the budget, importing the draft budget into our Colleague software system, and preparing the budget draft report for presentation to the college president and Board of Trustees.

Lastly, the budget draft is presented to the Board of Trustees for approval between June and August of each year, with the final budget adopted in the following month.

Budget Development Process Map

Budget Development

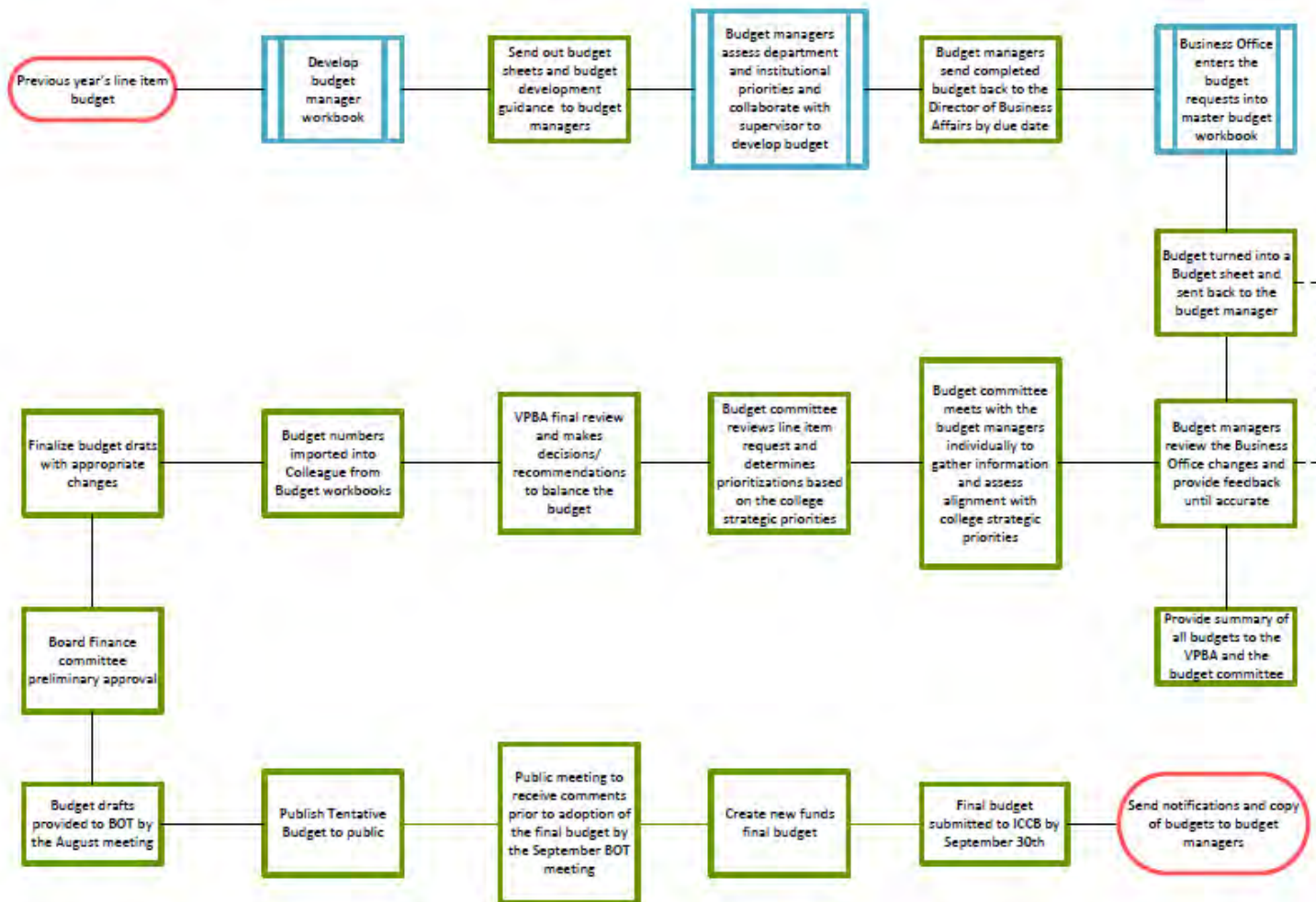
Division: Business Affairs

Process Owner: Vice President of Business Affairs

Process Coordinator: Michelle Weishaar

HLC Alignment: 5.B.3, 5.C.2

Items needed:
- previous year's line item budget spreadsheet





Kankakee Community College

Systematic and Integrated Planning and Improvement

KCC allocates institutional resources in alignment with its mission while utilizing assessment of student learning, planning, and evaluation of operations to achieve a fully integrated annual budget.



FY2026 Strategic Plan & Student Learning

Beginning in 2017, KCC initiated conversations and collaborations that would result in the development of a new strategic plan to create a vision and make a powerful impact for students and partners in our service region. These conversations led to further surveying constituents and convening internal and external stakeholder focus groups. The feedback and insights gained from a comprehensive planning process informed the establishment of our current strategic plan, which was first approved by KCC's board of trustees in 2019 and then reaffirmed in March 2023. Our 2020-2026 strategic goals are outlined below:

Goal 1 - Improve student success through increased enrollment, retention, transfer, and completion rates.

Goal 2 - Create diverse, inclusive, and equitable teaching, learning, and work environments.

Goal 3 - Improve physical and virtual teaching and learning spaces.

Goal 4 - Increase visibility and value in the community.

Goal 5 - Provide development opportunities to enhance KCC employee skills and knowledge.

The college uses its shared governance structure to identify and prioritize short-range action plans at the beginning of each fiscal year to achieve progress aligned with these long-term goals. Committees included in the shared governance structure of the college include the President's Cabinet; Strategic Enrollment Management; Curriculum and Academic Standards; Student Learning; Program Review; Learning Environments; and Equity, Diversity, and Inclusion. Informed by data and performance results supplied by the college's Office of Institutional Effectiveness, shared governance committees identify and recommend action plans to the Strategic Planning Oversight Committee (SPOC), which aligns recommendations to prioritize efforts and affirm the action plans for the year. Goals and activities addressed in action plans inform budget recommendations made by budget managers and the decisions made by the budget committee members.

One notable achievement related to the strategic plan occurred in FY2025, establishing an Academic Success Program employing one full-time Academic Retention and Success Coach (ARSC) and one part-time reading specialist. As an action plan for increased enrollment within Goal 1, SPOC included these positions in the FY2025 budget. Since the Academic Retention and Success Coach (ARSC) position was created and filled, the average number of KCC students placed on Academic Warning each Fall has decreased from 71 to 44. Once on academic warning, students work with the ARSC to improve study skills and fill academic gaps, which has also led to a 28% increase in retention rates for students who were once on academic warning. The Reading Specialist developed online content that is accessible to students to enhance reading comprehension. These tools have been utilized by 48% of our students since its creation.

Another notable achievement for FY2025 is the completion of construction phases 1 and 2 for the establishment of a Manufacturing Training Academy funded by the Department of Commerce and Economic Opportunity (DCEO). The grant covers construction costs associated with the establishment of the following spaces: a corporate education center (phase 1), an international business center (phase

2), an electric vehicle manufacturing lab (phase 3), an automation lab (phase 3), the renovation of the Automotive Lab to support electric vehicles (phase 3), and a Supervisory Control and Data Acquisition lab (phase 4). The FY2026 budget provides funds for construction phases 3 and 4 for the Manufacturing Training Academy.

The following charts include a list of funded initiatives aligned by strategic goal or shared governance committee.

Student Learning Initiatives

Recommendation Source	Description of Initiatives		FY2026 Budgeted Amount
Curriculum and Student Learning	<p>Quality improvements identified through and supported by:</p> <ul style="list-style-type: none"> • Student Learning Assessment (Course, program, general education, cocurricular) • Program Review • Curriculum development process 	<p>Through the general education outcomes assessment process, the Student Learning Committee identified the need for additional faculty training on formative assessment, creating prompts and rubrics, and an inclusive classroom to support work on improving the Responsibility learning outcome. Also identified were textbook purchases for student use to be housed in the Miner Memorial Library's Reserve section. Finally, through the Common Read Program, faculty, staff, and students are provided the opportunity to improve reading comprehension with a book choice read across the entire institution followed by consistent discussions of the book throughout the reading program. Additionally, each student enrolling in Foundations for Student Success receives a copy of the book and discussions and assignments are created around book content and theme. Agents of Discovery, an augmented reality software, will be used to create a campus tour and guide to resources that students can access from their phones.</p> <p>Through the curriculum development, assessment, and review processes, the Curriculum and Academic Standards committee identified and supported the need to redesign curriculum for the following courses: Auto and electric vehicles, HVAC, electrical engineering, and law enforcement.</p>	\$ 97,305

Funded Initiatives Aligned by Strategic Goal and FY2026 Action Plan

Strategic Goal Description	Strategic Goal #	FY2026 Action Plans	Description of Initiatives	FY2026 Budgeted Amounts
1. Improve student success through increased enrollment, retention, transfer, and completion rates.	<i>Goal 1</i>	1. Execute Strategic Enrollment Management Plan (SEM) 2025-2026.	The SEM plan includes initiatives to increase enrollment through new marketing for non-traditional students and high school students, enhancing the webpage, alternative enrollment strategies, expanding enrollment fair options, and exploration of incentivized registration. Ellucian Experience will be utilized to re-envision student onboarding and support to increase enrollment, retention and completion rates, particularly through the use of student Alerts raised by faculty and staff when Academic and non-Academic supports are needed. Additionally, the FY2026 budget provides for the implementation of auto awarding, embedded tutoring in the Anatomy and Physiology sequence and Development and STEM and non-STEM gateway Math courses, and a student success mentoring program . The SEM plan will also include the execution of the college's Academic Resiliency Plan via its Academic Retention and Success Coach to retain and recover students placed on academic pre-warning, warning, and suspension, recovery, reverse transfer, stop-outs initiatives, and expansion of business partnerships and continuing education.	\$ 153,330
2. Create diverse, inclusive, and equitable teaching, learning, and work environments.	<i>Goal 2</i>	1. Execute Equity, Diversity, and Inclusion Plan (EDI) 2025-2026.	The execution of the EDI plan will allow for an expanded employment advertising initiative, intentional sourcing of candidates, and additional training for Human Resources staff. The Financial Aid Office will be implementing additional loan default management services and financial literacy sessions. Additionally, the office of Equity, Diversity, and Inclusion will be offering student workshops, monthly events, implementing a student success mentoring program and attending national conferences over the next fiscal year.	\$ 35,600

3. Improve physical and virtual teaching and learning spaces.	Goal 3	<p>1. Execute Campus Master Plan Addendum and Facility Improvements.</p> <p>2. Execute goals and outcomes of the DCEO Manufacturing Training Academy Grant.</p>	Several capital improvements are planned for FY2026 from the Master Plan addendum and deferred maintenance plan. Notable improvements include carpet replacement in health careers, additional cooling for chemistry and biology labs, building automation upgrades for Workforce Development Center, new hot water heaters for restrooms, window glazing, a new dock plate, repaving of the west campus walking path, east elevator control upgrades, design of new exterior signage, and replacement of computer equipment. Additionally, in Spring 2024, the college was awarded a grant from Department of Commerce and Economic Opportunity (DCEO). These grant funds will support the creation of a manufacturing training academy at KCC's Riverfront Campus to support workforce training programs for the manufacturing of electric vehicles, electric vehicle batteries, and related products. The grant covers construction costs associated with the establishment of the following spaces: a corporate education center (phase 1), an international business center (phase 2), an electric vehicle manufacturing lab (phase 3), an automation lab (phase 3), the renovation of the Automotive Lab to support electric vehicles (phase 3), and a Supervisory Control and Data Acquisition lab (phase 4). The FY2025 budget provided funds for construction to complete phases 1 and 2 while the FY2026 budget provides funds for construction phases 3 and 4 for the Manufacturing Training Academy as well as new equipment for these programs.	\$ 9,065,200
4. Increase visibility and value in the community.	Goal 4	<p>1. Market work-based learning opportunities.</p> <p>2. Market student resources and grant funds to the community.</p>	The college's marketing budget includes resources to enhance and expand work-based learning options. Additionally, marketing resources are allocated to expand marketing of our various student resources and grant fund opportunities.	\$ 48,000

5. Provide development opportunities to enhance KCC employee skills and knowledge.	<i>Goal 5</i>	1. Complete the new Strategic Planning Process. 2. Enhance data governance procedures.	The college is committing additional budget dollars for the new Strategic Planning process. Additionally, the college will implement a new software and procedures on data governance over the next fiscal year.	\$ 15,000
Overall targeted budget allocations for FY2026				\$ 9,317,130

Evaluation of Operations through Master Planning

The Illinois Community College Board (ICCB) requires each college to operate from an updated District Site and Construction Master Plan per section 1501.602(c) of the ICCB rules.

The plan's purpose is to apprise the ICCB of possible new primary site construction and secondary site acquisition/construction plans for the next five years throughout the district. The plan is updated, as needed, to ensure that any project submitted for approval has been reflected in the district plan on file with the ICCB at least two months prior to submission of the project. Any primary site new construction or secondary site acquisition/construction projects must be reflected in the plan to receive consideration for approval. At a minimum, the plan must consist of a map of the district showing the location of all facilities owned by the district or leased for a period exceeding five years.

The current Campus Master Plan (CMP) was reaffirmed by the board of trustees on June 12, 2023. KCC's CMP includes a revised map of the West Campus to show the proposed vehicle storage building and a listing of other capital projects planned over the next few years.

Other capital improvements are identified through the annual update of the college's Capital Improvement Plan (CIP). The CIP includes projects from the current master plan, deferred maintenance, and proposed facility improvements.

In addition to the cyclical review of the master plan document, the Director of Facilities and the maintenance team review the college's CIP, including major asset categories, estimated replacement dates, and costs. The multi-year plan includes short-term and long-term capital improvements. At the annual Committee of the Whole meeting, capital projects in the near and longer term are reviewed with the Board of Trustees. In January, the Director of Facilities reviews the capital priorities with the Vice President for Business Affairs during their annual budget meeting to identify upcoming budget requests.

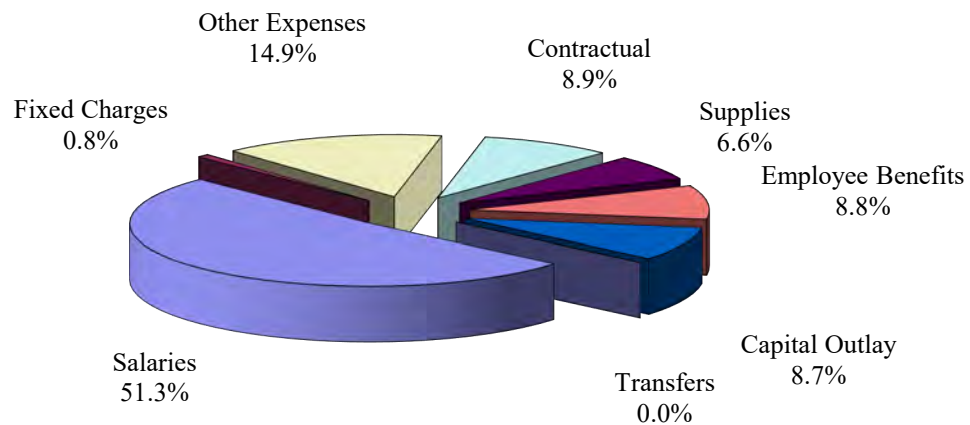
Next, the budget committee reviews and approves the capital budget requests to ensure they are linked to the strategic goals established for the current year. The budget documents for FY2022-FY2026 confirm amounts allocated to the goals of the current strategic planning oversight committee. Additionally, when allocating capital dollars, the budget committee considers necessary projects from the master plan and how they support current student learning outcomes to determine the overall impact of funding.

Budget Overview

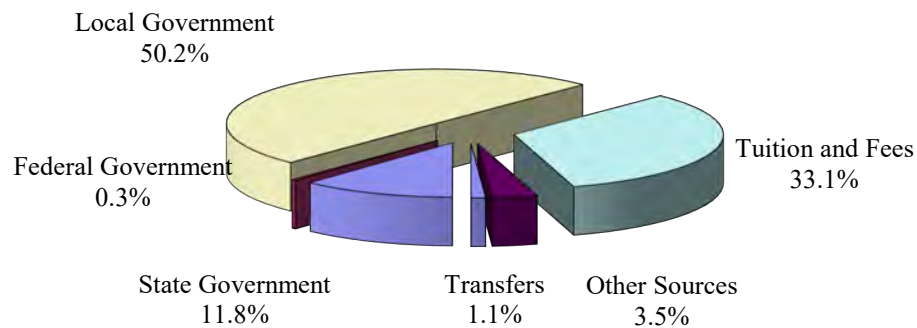
The FY2025 budget plan reflects a continued commitment to enhance the quality of life through learning. The budget is prepared with input from budget managers' requests, the college's long-term and short-term planning objectives, preliminary information from the state of Illinois, estimates regarding assessed valuations for the College District, and other resources. Due to revenue constraints and the college's commitment to meet its contractual obligations, the process requires prioritization and difficult choices among many good options. Decisions in this budget have been made to ensure the most effective utilization of institutional resources available for FY2026 and provide the means necessary to accomplish institutional priorities.

The following charts illustrate the revenues and expenditure of funds in the FY2026 general operating budget:

FY2026 Budgeted Operating Expenditures



FY2026 Budgeted Operating Revenue



FY2026 Budget Highlights

The fiscal year 2026 budget draft is included for the Board's review. Items of significance are highlighted in this document.

Revenue and Expense Comparisons by Fund

The "Fiscal Year 2026 Budget Summary" on the following pages includes revenues and expenses by fund. Below are explanations of differences in revenues and expenditures:

Operating Funds (Education and Operations/Maintenance)

The total operating funds surplus of \$2,254,240 is due to the following:

- \$2,254,240 in bond funds received in FY2026 to be expended in FY2027.

With the current FY2025 budget having performed better than expected due to receiving grant dollars from special initiatives as well as higher investment revenues coupled with lower capital expenditures, the college is projected to maintain an operating fund balance in excess of 35% of budgeted expenditures after absorbing the budgeted operating deficit.

Operations & Maintenance Restricted Fund

The operations & maintenance restricted fund is projected to have a deficit of \$730,962. The primary reason is a timing issue relative to the expenditure of the 2023 and 2024 Protection, Health, and Safety (PHS) projects for tax revenue funds being received in FY2025 and being utilized for PHS projects occurring in FY2026. The PHS funds cover upgrades to courtyard lighting, repairs to the southeast and southwest main roadway and repairs to the college's east boulevard.

Bookstore Fund

The bookstore fund is projected to have a surplus of \$358,410 before the transfer-out of \$176,671 from bookstore equity to the athletic activities fund and \$100,000 to the operations and maintenance fund. After the transfer-out, the bookstore is projected to have a surplus of \$81,739.

Fund Balance

The preliminary projected fund balance at the end of FY2026 in the Education and Operations & Maintenance funds combined exceeds the 35% of operating expenditures required per Board policy.

Changes in Operational Revenue Sources

In the following pages, there is a summary of revenue by major source group. Operational revenue is projected to increase by about 27.2%. This is a combination of factors outlined below.

Local Sources

Operational local revenues are budgeted to increase by about 62.7%. This is primarily due to the bond issue in FY2026. During FY2026, the college plans on issuing bonds totaling \$5 million. Additionally, there is an anticipated increase in equalized assessed values of tax levies for the FY2026 budget.

State Sources

State revenue is anticipated to decrease by approximately 5.6%. This is primarily due to an anticipated decrease in the rate per credit hour for base operating grant for FY2026 and an anticipated decrease in Equalization grant. Resulting in an overall decrease of state revenue.

Tuition & Fees

Tuition and fee revenues are projected to increase by about 8.4%. This is primarily due to the college projecting a 2% increase in enrollment for FY2026 coupled with FY2025 enrollment increases outperforming original projects.

Facilities Rental

The increase in facilities rental of about 70.6% is due to an increase of WIOA indirect costs.

Interest

A decrease in interest rates is projected for the upcoming year. Therefore, interest revenue is projected to decrease by approximately .1%.

Other Income

Other income is projected to decrease by 1.7%. This is primarily due a decrease in the WIOA Onestop MOU.

Changes in Operational Expenses

On the following pages, there is a summary of expenditures by major expenditure group. Operational expenditures are projected to decrease by about 0.2% in the coming year. Following is a brief explanation of the anticipated changes in various categories of expenses.

Wages

Wages are anticipated to increase by about 3.7%. This is a combination of the Board approved salary increase, staff attrition, and staff reductions.

Fringe Benefits

Fringe benefits costs for FY2026 are expected to increase by about 19.5%. This is primarily due to the rising cost in our health insurance plan.

Contractual Expenses

Contractual expenses are projected to increase by about 9.5%. This is due to cost associated with issuing bonds in FY2026 and an anticipated increase in software maintenance contracts.

Supplies and Materials

Due to projected decreases based on the Higher Education Price Index (HEPI), supplies and materials are expected to decrease by about .7%.

Travel and Meetings

Travel and meeting expenses are projected to increase by about 11.1%. As the college continues to recover from the pandemic and employee turnover, the need for additional travel and training continues to increase. The FY2026 budget for travel and meeting expenses is aligned with amounts budgeted prior to FY2021.

Fixed Charges

Fixed charges are expected to increase by about 16.7%, primarily due to the increase of equipment maintenance and insurance costs.

Utilities

Utilities are expected to increase by about 18.9%. This incorporates an increase in utility prices as projected by the college energy consultants. This primarily relates to rising energy costs.

Capital Outlay

Capital outlay is projected to increase by 66.3%. This is primarily due to significant capital improvements budgeted in FY2026 in relation to external wayfinding improvements funded by bond funds.

Other Expenses

Other expenses are projected to decreased by about 10.6%. This is primarily comprised of accounts that have a commensurate decrease on the revenue side of the budget.

Changes in Auxiliary Fund

Auxiliary fund revenues are projected to increase by about 3.8%. This is primarily due to an increase in sales revenue from the bookstore.

Auxiliary fund expenses are projected to decrease by about 4.8%. This is primarily due to decreasing book costs due to digital material.



Kankakee Community College

Budget Summaries

Fiscal Year Ended June 30, 2026



**KANKAKEE COMMUNITY COLLEGE
FISCAL YEAR 2026 BUDGET SUMMARY**

<u>Fund</u>	<u>Revenue</u>	<u>Expenses</u>	<u>Revenue Over (Under)</u>
Education	\$25,057,859	\$23,206,486	1,851,373
Operations/Maintenance	6,108,660	5,705,793	402,867
Total Operating Funds	\$31,166,519	\$28,912,279	2,254,240
Operations/Maintenance Restricted	1,587,883	2,318,845	(730,962)
Bond and Interest Fund	3,168,746	3,250,788	(82,042)
Athletics	662,874	662,874	0
Bookstore	1,454,745	1,373,006	81,739
Central Stores	0	39,000	(39,000)
Fitness Center	30,438	30,438	0
Student Activities	208,874	208,874	0
e-Sports	0	0	0
Perkins	304,517	304,517	0
IGEN Lead Status Sub-Award	15,000	15,000	0
Adult Ed Performance Funds	49,000	49,000	0
AEFL State Basic	175,701	175,701	0
AEFL Federal Basic	137,901	137,901	0
Community Foundation-Baby Talk	1,500	1,500	0

Book in Hand Family Literacy Project	914	914	0
United Way Grant	3,760	3,760	0
Dollar General	10,000	10,000	0
Adult Literacy Initiative Volunteer Expanded	68,000	68,000	0
Student Support Services	348,514	348,514	0
ICCB-PATH Grant	216,600	216,600	0
Upward Bound	430,624	430,624	0
Talent Search	332,851	332,851	0
Noncredit Workforce Training	82,464	82,464	0
EV Battery Manufacturing Fast Track Training Support	1,517,470	1,517,470	0
Job Training and Economic Development Program	391,690	391,690	0
Direct Student Loans	500,000	500,000	0
Supplemental Educational Opportunity	121,078	121,078	0
Pell	3,500,000	3,500,000	0
Federal Work Study	97,271	97,271	0
WIOA Title 1B Kankakee Adult Services	720,220	720,220	0
WIOA Title 1B: Kankakee Dislocated Worker Services	217,138	217,138	0
WIOA Kankakee Young Adult Programs: Kankakee County	309,526	309,526	0

WIOA Livingston Young Adult Programs: Livingston County	120,266	120,266	0
WIOA Title 1B: Livingston Adult Services	232,898	232,898	0
WIOA Title 1B: Livingston Dislocated Worker Services	53,329	53,329	0
WIOA One Stop Operator	15,000	15,000	0
IDOT Highway Construction Careers Training Grant	449,920	449,920	0
Manufacturing Training Academy Grant #24-311001	2,300,000	2,300,000	0
Manufacturing Training Academy Grant #24-311002	5,700,000	5,700,000	0
Liability, Protection & Settlement	1,795,383	1,795,383	0
Audit	90,621	85,640	4,981

FISCAL YEAR 2026 BUDGET

Summary and Comparison with Fiscal Year 2025

REVENUE BY MAJOR SOURCE GROUP

OPERATIONS FUND

Description	FY25 Budget	FY26 Budget	% Change
Local Sources	\$9,611,397	\$15,636,776	62.69%
State Sources	3,904,596	3,687,429	-5.56%
Federal Sources	114,492	104,082	-9.09%
Tuition & Fees	9,510,123	10,308,268	8.39%
Sales & Service Charges	4,400	5,600	27.27%
Facilities Rental	149,827	255,535	70.55%
Interest	614,938	614,100	-0.14%
Gifts or Grants	9,500	7,000	-26.32%
Other Income	<u>203,350</u>	<u>199,820</u>	-1.74%
 SUBTOTAL	 24,122,623	 30,818,610	 27.76%
 Transfers In	 <u>389,177</u>	 <u>347,909</u>	 -10.60%
 TOTAL OPERATIONS	 <u><u>\$24,511,800</u></u>	 <u><u>\$31,166,519</u></u>	 27.15%

AUXILIARY FUND

Federal Sources	\$0	\$0	0.00%
Student Fees	542,476	542,377	-0.02%
Sales & Service Charges	1,208,501	1,275,673	5.56%
Interest	248,305	182,231	-26.61%
Other Income	<u>136,542</u>	<u>140,979</u>	3.25%
 SUBTOTAL	 2,135,824	 2,141,260	 0.25%
 Transfers In	 <u>134,274</u>	 <u>215,671</u>	 60.62%
 TOTAL AUXILIARY	 <u><u>\$2,270,098</u></u>	 <u><u>\$2,356,931</u></u>	 3.83%

FISCAL YEAR 2026 BUDGET

Summary and Comparison with Fiscal Year 2025

EXPENDITURES BY MAJOR PROGRAM GROUP

OPERATIONS FUND

Description	FY25 Budget	FY26 Budget	% Change
Instruction	\$8,076,483	\$8,381,607	3.78%
Academic Support	1,961,570	1,995,270	1.72%
Student Services	1,990,760	2,022,150	1.58%
Public Service/Continuing Ed.	450,205	487,359	8.25%
Institutional Support	10,351,236	11,650,272	12.55%
Physical Plant Maintenance	3,976,344	4,375,621	10.04%
SUBTOTAL	26,806,598	28,912,279	7.86%
Transfers Out	2,151,415	0	-100.00%
TOTAL OPERATIONS	<u>\$28,958,013</u>	<u>\$28,912,279</u>	-0.16%

AUXILIARY FUND

Bookstore	\$1,189,255	\$1,096,335	-7.81%
Athletics	626,881	662,874	5.74%
Student Activities	203,069	208,874	2.86%
eSports	0	0	0.00%
Central Stores	5,000	0	-100.00%
Fitness Center	22,582	30,438	34.79%
SUBTOTAL	2,046,787	1,998,521	-2.36%
Transfers Out	384,274	315,671	-17.85%
TOTAL AUXILIARY	<u>\$2,431,061</u>	<u>\$2,314,192</u>	-4.81%

FISCAL YEAR 2026 BUDGET

Summary and Comparison with Fiscal Year 2025

EXPENDITURES BY MAJOR EXPENDITURE GROUP

OPERATIONS FUND

Description	FY25 Budget	FY26 Budget	% Change
Wages	\$14,310,529	\$14,841,772	3.71%
Fringe Benefits	2,121,490	2,536,048	19.54%
Contractual Expenses	2,350,859	2,574,998	9.53%
Supplies and Materials	1,910,029	1,897,197	-0.67%
Travel and Meetings	412,135	457,745	11.07%
Fixed Charges	198,372	231,438	16.67%
Utilities	983,384	1,169,624	18.94%
Capital Outlay	1,512,609	2,515,760	66.32%
Other Expenses	<u>3,007,191</u>	<u>2,687,697</u>	-10.62%
 SUBTOTAL	 26,806,598	 28,912,279	 7.86%
 Transfers to Other Funds	 <u>2,151,415</u>	 <u>0</u>	 - 100.00%
 TOTAL OPERATIONS	 <u>\$28,958,013</u>	 <u>\$28,912,279</u>	 -0.16%

AUXILIARY FUND

Wages	\$421,190	\$447,738	6.30%
Fringe Benefits	48,437	33,741	-30.34%
Contractual Expenses	189,749	206,635	8.90%
Supplies and Materials	1,098,633	993,011	-9.61%
Travel and Meetings	180,313	190,396	5.59%
Fixed Charges	19,500	24,500	25.64%
Utilities	0	0	0.00%
Capital Outlay	\$0	\$10,000	0.00%
Other Expenses	88,965	92,500	3.97%
 SUBTOTAL	 2,046,787	 1,998,521	 -2.36%
 Transfers to Other Funds	 <u>384,274</u>	 <u>315,671</u>	 -17.85%
 TOTAL AUXILIARY	 <u>\$2,431,061</u>	 <u>\$2,314,192</u>	 -4.81%

**KANKAKEE COMMUNITY COLLEGE
SUMMARY OF FISCAL YEAR 2026 BUDGET BY FUND**

	General			Special Revenue		
	Education Fund	Operations and Maintenance Fund	Public Building Commission Operation & Maintenance Fund	Restricted Purposes Fund *	Audit Fund	Liability, Protection, and Settlement Fund
Beginning Balance	\$18,847,339	\$4,428,910	0	0	\$140,802	\$3,192,673
Budgeted Revenues	24,809,950	6,008,660	0	18,423,152	90,621	1,795,383
Budgeted Expenditures	23,206,486	5,705,793	0	18,423,152	85,640	1,795,383
Budgeted Transfers from (to) Other Funds	247,909	100,000	0	0	0	0
Budgeted Ending Balance	\$20,698,712	\$4,831,777	0	\$0	\$145,783	\$3,192,673
	Debt Service		Capital Projects		Proprietary Fund	
	Bond and Interest Fund	Public Building Commission Rental Fund	Operations and Maintenance Fund (Restricted)	Building Bond Proceeds Fund	Auxiliary Enterprises Fund	
Beginning Balance	\$1,773,031	0	\$1,221,557	0	\$8,208,901	
Budgeted Revenues	3,168,746	0	1,587,883	0	2,141,260	
Budgeted Expenditures	3,250,788	0	2,318,845	0	1,998,521	
Budgeted Transfers from (to) Other Funds	0	0	0	0	100,000	
Budgeted Ending Balance	\$1,690,989	0	\$490,595	0	\$8,251,640	

*The community college's current estimates of revenues anticipated for Fiscal Year 2026 are displayed above.

SUMMARY OF FISCAL YEAR 2026 ESTIMATED REVENUES – OPERATING FUNDS
KANKAKEE COMMUNITY COLLEGE DISTRICT NO. 520

	Education Fund	Operations and Maintenance Fund	Public Building Commission Operation and Maintenance Fund	Total Operating Funds
OPERATING REVENUES BY SOURCE				
Local Government:				
Local Taxes	\$10,449,690	\$4,771,618	\$0.00	\$15,221,308
Personal Property Replacement	368,148	47,320	0	415,468
TOTAL LOCAL GOVERNMENT	10,817,838	4,818,938	0	15,636,776
State Government:				
ICCB Base Operating Grant	2,026,171	106,641	0	2,132,812
ICCB Equalization Grant	1,028,530	114,281	0	1,142,811
ICCB Career & Technical Education Grant	228,891	0	0	228,891
ICCB Small College Grant	23,681	0	0	23,681
ICCB Performance Grant	0	0	0	0
ICCB Veterans Grant	31,609	0	0	31,609
Other-DCEO EEPS	127,625	0	0	127,625
TOTAL STATE GOVERNMENT	3,466,507	220,922	0	3,687,429
Federal Government:				
Other-Indirect Cost Reimbursement	104,082	0	0	104,082
TOTAL FEDERAL GOVERNMENT	104,082	0	0	104,082
Student Tuition Fees:				
Tuition	8,969,906	405,595	0	9,375,501
Fees	932,667	0	0	932,667
Other Student Assessments	100	0	0	100
TOTAL TUITION AND FEES	9,902,673	405,595	0	10,308,268
Other Sources:				
Sales and Service Fees	5,600	0	0	5,600
Facilities Revenue	15,000	240,535	0	255,535
Interest and Investment Revenue	439,000	175,100	0	614,100
Nongovernmental Grants	0	7,000	0	7,000
Transfers In	247,909	100,000	0	347,909
Miscellaneous	59,250	140,570	0	199,820
TOTAL OTHER SOURCES	766,759	663,205	0	1,429,964
TOTAL 2026 BUDGETED REVENUE	\$25,057,859	\$6,108,660	\$0	\$31,166,519

SUMMARY OF FISCAL YEAR 2026 OPERATING BUDGETED EXPENDITURES
KANKAKEE COMMUNITY COLLEGE DISTRICT NO. 520

	Education Fund	Operations and Maintenance Fund	Public Building Commission Operation and Maintenance Fund	Total Operating Funds	%
BY PROGRAM					
Instruction	\$8,381,607	\$0	\$0	\$8,381,607	28.99%
Academic Support	1,995,270	0	0	1,995,270	6.90%
Student Services	2,022,150	0	0	2,022,150	6.99%
Public Service/Continuing Education	487,359	0	0	487,359	1.69%
Operations & Maint. Of Plant	0	4,375,621	0	4,375,621	15.13%
Institutional Support	10,320,100	1,330,172	0	11,650,272	40.30%
Scholarships, Grants & Waivers	0	0	0	0	0.00%
INTERFUND TRANSFERS	0	0	0	0	0.00%
TOTAL 2026 BUDGETED EXPENDITURES	\$23,206,486	\$5,705,793	\$0	\$28,912,279	100.00%
BY OBJECT					
Salaries	\$13,607,893	\$1,233,879	\$0	\$14,841,772	51.33%
Employee Benefits	2,227,949	308,099	0	2,536,048	8.77%
Contractual Services	2,151,426	423,572	0	2,574,998	8.91%
General Materials & Supplies	1,553,897	343,300	0	1,897,197	6.56%
Travel and Conference/ Meeting					
Expenses	451,920	5,825	0	457,745	1.58%
Fixed Charges	4,400	227,038	0	231,438	0.80%
Utilities	6,729	1,162,895	0	1,169,624	4.05%
Capital Outlay	549,560	1,966,200	0	2,515,760	8.70%
Other	2,652,712	34,985	0	2,687,697	9.30%
Provision for Contingency**	2,320,649	570,579		2,891,228	
INTERFUND TRANSFERS	0	0	0	0	0.00%
TOTAL 2026 BUDGETED EXPENDITURES	23,206,486	5,705,793	0	28,912,279	100.00%

** Due to the uncertainty of whether contingency will be used, it is not included in total expenditures.

FISCAL YEAR 2026 BUDGETED EXPENDITURES - EDUCATION FUND

EDUCATION FUND	Appropriations	Totals
INSTRUCTION		
Salaries	\$7,421,975	
Employee Benefits	0	
Contractual Services	176,038	
General Materials and Supplies	499,029	
Travel and Conference/Meeting Expenses	74,905	
Fixed Charges	4,200	
Utilities	0	
Capital Outlay	199,560	
Other	<u>5,900</u>	8,381,607
ACADEMIC SUPPORT		
Salaries	1,281,680	
Employee Benefits	0	
Contractual Services	480,495	
General Materials and Supplies	188,670	
Travel and Conference/Meeting Expenses	41,925	
Fixed Charges	0	
Utilities	0	
Capital Outlay	0	
Other	<u>2,500</u>	1,995,270
STUDENT SERVICES		
Salaries	1,684,521	
Employee Benefits	0	
Contractual Services	175,969	
General Materials and Supplies	102,425	
Travel and Conference/Meeting Expenses	58,635	
Fixed Charges	0	
Utilities	600	
Capital Outlay	0	
Other	<u>0</u>	2,022,150
PUBLIC SERVICE/CONTINUING EDUCATION		
Salaries	246,409	
Employee Benefits	0	
Contractual Services	140,600	
General Materials and Supplies	56,100	
Travel and Conference/Meeting Expenses	13,250	
Fixed Charges	0	
Utilities	0	
Capital Outlay	0	
Other	<u>31,000</u>	487,359

FISCAL YEAR 2026 BUDGETED EXPENDITURES
(continued)

EDUCATION FUND	Appropriations	Totals
INSTITUTIONAL SUPPORT		
Salaries	2,973,308	
Employee Benefits	2,227,949	
Contractual Services	1,178,324	
General Materials and Supplies	707,673	
Travel and Conference/Meeting Expenses	263,205	
Fixed Charges	200	
Utilities	6,129	
Capital Outlay	350,000	
Other	2,613,312	
Provision for Contingency**	<u>2,320,649</u>	10,320,100
SCHOLARSHIPS, STUDENT GRANTS AND WAIVERS		
Salaries	0	
Employee Benefits	0	
Contractual Services	0	
General Materials and Supplies	0	
Travel and Conference/Meeting Expenses	0	
Fixed Charges	0	
Utilities	0	
Capital Outlay	0	
Other	<u>0</u>	0
INTERFUND TRANSFERS	<u>-</u>	<u>0</u>
GRAND TOTAL		<u><u>\$23,206,486</u></u>

** Due to the uncertainty of whether contingency will be used, it is not included in total expenditures.

FISCAL YEAR 2026 BUDGETED EXPENDITURES - OPERATIONS AND MAINTENANCE FUND

OPERATIONS AND MAINTENANCE FUND	Appropriations	Totals
OPERATIONS AND MAINTENANCE OF PLANT		
Salaries	\$1,233,879	
Employee Benefits	0	
Contractual Services	361,072	
General Materials and Supplies	329,800	
Travel and Conference/Meeting Expenses	5,825	
Fixed Charges	37,765	
Utilities	1,162,895	
Capital Outlay	1,211,200	
Other	<u>33,185</u>	4,375,621
INSTITUTIONAL SUPPORT		
Salaries	0	
Employee Benefits	308,099	
Contractual Services	62,500	
General Materials and Supplies	13,500	
Travel and Conference/Meeting Expenses	0	
Fixed Charges	189,273	
Utilities	0	
Capital Outlay	755,000	
Other	1,800	
Provision for Contingency**	<u>570,579</u>	1,330,172
INTERFUND TRANSFERS	<u>0</u>	<u>0</u>
GRAND TOTAL		<u><u>\$5,705,793</u></u>

** Due to the uncertainty of whether contingency will be used, it is not included in total expenditures.

FISCAL YEAR 2026 BUDGETED REVENUES & EXPENDITURES
OPERATIONS AND MAINTENANCE FUND (Restricted)

OPERATIONS AND MAINTENANCE FUND (Restricted)	Revenues	Totals
Local Governmental Sources	<u>\$588,513</u>	\$588,513
State Governmental Sources	<u>984,470</u>	984,470
Federal Governmental Sources	<u>0</u>	0
Other Sources	0	
Student Tuition and Fees	0	
Sales and Service Fees	0	
Facilities Revenue	0	
Investment Revenue	14,900	
Nongovernmental Gifts, Scholarships, Grants, and		
Bequests	0	
Other	<u>0</u>	14,900
TRANSFERS	<u>0</u>	<u>0</u>
GRAND TOTAL		<u><u>\$1,587,883</u></u>

FISCAL YEAR 2026 BUDGETED EXPENDITURES

OPERATIONS AND MAINTENANCE FUND (Restricted)	Appropriations	Totals
Salaries	\$0	
Employee Benefits	0	
Contractual Services	0	
General Materials and Supplies	0	
Travel and Conference/Meeting Expenses	0	
Fixed Charges	0	
Utilities	0	
Capital Outlay	2,318,845	
Other	<u>0</u>	2,318,845
TRANSFERS	<u>0</u>	<u>0</u>
GRAND TOTAL		<u><u>\$2,318,845</u></u>

FISCAL YEAR 2026 BUDGETED REVENUES & EXPENDITURES -
AUXILIARY ENTERPRISES FUND

AUXILIARY ENTERPRISES FUND	Revenues	Totals
Local Governmental Sources	\$0	
Sales and Service Fee Sources	1,275,673	
Investment Revenue Sources	182,231	
Nongovernmental Gifts, Grants, and Bequests Sources	0	
Other Sources	0	
Federal Nutrition Grant	0	
Student Fees	542,377	
Other Sources	<u>140,979</u>	2,141,260
INTERFUND TRANSFERS	<u>215,671</u>	<u>215,671</u>
GRAND TOTAL		<u><u>\$2,356,931</u></u>

FISCAL YEAR 2026 BUDGETED EXPENDITURES

AUXILIARY ENTERPRISES FUND	Appropriations	Totals
Salaries	\$447,738	
Employee Benefits	33,741	
Contractual Services	206,635	
General Materials and Supplies	993,011	
Travel and Conference/Meeting Expenses	190,396	
Fixed Charges	24,500	
Utilities	0	
Capital Outlay	10,000	
Other	92,500	
Provision for Contingency**	<u>231,419</u>	1,998,521
INTERFUND TRANSFERS	<u>315,671</u>	<u>315,671</u>
GRAND TOTAL		<u><u>\$2,314,192</u></u>

** Due to the uncertainty of whether contingency will be used, it is not included in total expenditures.

FISCAL YEAR 2026 BUDGETED REVENUES & EXPENDITURES
BOND AND INTEREST FUND

BOND AND INTEREST FUND	Revenues	Totals
Local Governmental Sources		
Local Taxes	\$3,160,546	
Chargeback Revenue	0	
Other	0	3,160,546
Other Sources		
Investment Revenue	8,200	
Other	0	8,200
GRAND TOTAL		<u>\$3,168,746</u>

FISCAL YEAR 2026 BUDGETED EXPENDITURES

BOND AND INTEREST FUND	Appropriations	Totals
INSTITUTIONAL SUPPORT		
Debt Principal Retirement	\$2,820,000	
Interest (on Bonds)	429,888	
Other Fixed Charges	900	3,250,788
GRAND TOTAL		<u>\$3,250,788</u>

FISCAL YEAR 2026 BUDGETED REVENUES & EXPENDITURES
AUDIT FUND

AUDIT FUND	Revenues	Totals
Local Governmental Sources		
Local Taxes	\$89,421	
Chargeback Revenue	0	
Other	0	89,421
Other Sources		
Grant Administrative Fees	0	
Investment Revenue	1,200	
Other	0	1,200
GRAND TOTAL		<u>\$90,621</u>

FISCAL YEAR 2026 BUDGETED EXPENDITURES

AUDIT FUND	Appropriations	Totals
Contractual Services		
Audit Services	\$85,640	
Consultants	0	
Architectural Services	0	
Maintenance Services	0	
Legal Services	0	
Office Services	0	
Instructional Service Contracts	0	
Other Contractual Services	0	
Other	0	85,640
GRAND TOTAL		<u>\$85,640</u>

FISCAL YEAR 2026 BUDGETED REVENUES & EXPENDITURES
LIABILITY, PROTECTION, AND SETTLEMENT FUND

LIABILITY, PROTECTION, AND SETTLEMENT FUND	Revenues	Totals
Local Governmental Sources		
Local Taxes	\$1,715,183	
Chargeback Revenue	0	
Other	<u>0</u>	1,715,183
Other Sources		
Investment Revenue	80,200	
Other	<u>0</u>	<u>80,200</u>
GRAND TOTAL		<u><u>\$1,795,383</u></u>

FISCAL YEAR 2026 BUDGETED EXPENDITURES

LIABILITY, PROTECTION, AND SETTLEMENT FUND	Appropriations	Totals
Salaries	\$798,938	
Employee Benefits	590,969	
Contractual Services	240,558	
General Materials and Supplies	17,300	
Travel	20,825	
Fixed Charges	122,673	
Utilities	120	
Capital Outlay	0	
Other	<u>4,000</u>	<u>1,795,383</u>
GRAND TOTAL		<u><u>\$1,795,383</u></u>

FISCAL YEAR 2026 BUDGETED REVENUES - RESTRICTED PURPOSES FUND

RESTRICTED PURPOSES FUND	Revenues	Totals
Local Governmental Sources	<u>\$16,174</u>	\$16,174
State Governmental Sources		
ICCB Special Initiative Grants	299,064	
Other ICCB Grants	224,701	
Department of Commerce and Economic Opportunity	8,000,000	
ISBE Grants	0	
Department of Veterans Affairs	0	
Illinois Student Assistance Commission	0	
Other Illinois Government Sources	<u>1,977,160</u>	10,500,925
Federal Governmental Sources		
Department of Education	5,468,239	
Department of Labor	1,683,377	
Department of Health and Human Services	0	
Other Federal Governmental Sources	<u>754,437</u>	7,906,053
Other Sources		
Student Tuition and Fees		
Sales and Service Fees	0	
Facilities Revenue	0	
Investment Revenue	0	
Nongovernmental Gifts, Scholarships, Grants, & Bequests	0	
Other Revenue	<u>0</u>	0
INTERFUND TRANSFERS	<u>0</u>	<u>0</u>
GRAND TOTAL		<u><u>\$18,423,152</u></u>

FISCAL YEAR 2026 BUDGETED EXPENDITURES
RESTRICTED PURPOSES FUND

RESTRICTED PURPOSES FUND	Appropriations	Totals
INSTRUCTION		
Salaries	\$490,180	
Employee Benefits	113,036	
Contractual Services	500	
General Materials and Supplies	78,698	
Travel and Conference/Meeting Expenses	16,670	
Fixed Charges	3,401	
Utilities	0	
Capital Outlay	52,700	
Other	11,108	766,293
ACADEMIC SUPPORT		
Salaries	57,000	
Employee Benefits	11,737	
Contractual Services	0	
General Materials and Supplies	1,500	
Travel and Conference/Meeting Expenses	0	
Fixed Charges	0	
Utilities	0	
Capital Outlay	0	
Other	146,363	216,600
STUDENT SERVICES		
Salaries	156,394	
Employee Benefits	52,118	
Contractual Services	0	
General Materials and Supplies	22,061	
Travel and Conference/Meeting Expenses	17,935	
Fixed Charges	0	
Utilities	0	
Capital Outlay	0	
Other	100,006	348,514
PUBLIC SERVICE/CONTINUING EDUCATION		
Salaries	1,525,740	
Employee Benefits	657,140	
Contractual Services	216,766	
General Materials and Supplies	214,631	
Travel and Conference/Meeting Expenses	33,742	
Fixed Charges	40,250	
Utilities	0	
Capital Outlay	5,500	
Other	2,179,627	4,873,396

FISCAL YEAR 2026 BUDGETED EXPENDITURES
(continued)

RESTRICTED PURPOSES FUND	Appropriations	Totals
OPERATIONS AND MAINTENANCE OF PLANT		
Salaries	63,862	
Employee Benefits	0	
Contractual Services	77,000	
General Materials and Supplies	29,355	
Travel and Conference/Meeting Expenses	0	
Fixed Charges	0	
Utilities	0	
Capital Outlay	7,804,877	
Other	<u>24,906</u>	8,000,000
INSTITUTIONAL SUPPORT		
Salaries	0	
Employee Benefits	0	
Contractual Services	0	
General Materials and Supplies	0	
Travel and Conference/Meeting Expenses	0	
Fixed Charges	0	
Utilities	0	
Capital Outlay	0	
Other	<u>0</u>	0
SCHOLARSHIPS, STUDENT GRANTS AND WAIVERS		
Salaries	92,407	
Employee Benefits	0	
Contractual Services	0	
General Materials and Supplies	0	
Travel and Conference/Meeting Expenses	0	
Fixed Charges	0	
Utilities	0	
Capital Outlay	0	
Other	<u>4,125,942</u>	4,218,349
INTERFUND TRANSFERS		<u>0</u>
GRAND TOTAL		<u><u>\$18,423,152</u></u>

Illinois Community College Board - Fund Definitions

Financial administration requires that each transaction be identified for administrative and accounting purposes. The first identification is by "fund," which is an independent fiscal and accounting entity requiring its own set of books in accordance with special regulations, restrictions, and limitations that earmark each fund for a specific activity or for attaining certain objectives. Each fund must be so accounted for that the identity of its resources and obligations and its revenues and expenditures are continually maintained.

Education Fund - The Education Fund is established by Section 3-1 of the *Public Community College Act* and is the most active of those maintained by the College. All transactions, which relate directly to the instructional program, are recorded here along with transactions involving Academic Support, Student Services, Public Services/Continuing Education, General Administration, and Institutional Support. The sources of revenue credited to the Education Fund are local Education Fund tax levies, student tuition, state support, out-of-district chargebacks, state and federal monies for reimbursable programs, and other revenue.

Operations and Maintenance Fund—Operational - The Operations and Maintenance fund is established by Section 3-1 and Section 3-20.3 of the *Public Community College Act* and is used to account for expenditures resulting from facilities improvements and operation and maintenance of plant. Local Operations and Maintenance Fund tax levies and Corporate Personal Property Replacement Taxes provide the primary means of financing the operation of this fund.

Operations and Maintenance Fund—Restricted - This fund is used to account for monies restricted for building purposes and site acquisition.

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 Enterprises 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. 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 bookstores, student activities, and intercollegiate athletics.

Restricted Purposes Fund - The Restricted Purposes Fund, established by ICCB Rules 1501.508 and 1501.509, 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.

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

Illinois Community College Board - Revenue Definitions

Local Support - Revenues from district taxes, from chargebacks, and from all governmental agencies below the state level.

State Support - State revenues from all state governmental agencies. Major areas include credit hour grants and equalization.

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

Other Revenue - Revenues which do not fit into specific revenue source categories, i.e., revenue from use of college facilities, revenue from refunds, revenue from investments, revenue from service fees, and fines.

Illinois Community College Board - Program Definitions

Instruction - Instruction consists of those activities dealing directly with or aiding in the teaching of students or improving the quality of instruction. It includes the activities of the faculty in the transfer, career and evening programs (credit and equivalency), and all the supportive equipment, materials, supplies, and costs that are necessary to implement the instructional program.

Academic Support - Academic Support 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. It also includes expenditures for all equipment, materials, supplies, and costs that are necessary to support this function.

Student Services - Student Services provides assistance in the areas of admissions and records, counseling, testing, financial aid, placement, and the administration of the Student Services program. It also includes all equipment, materials, supplies, and costs that are necessary to support this function.

Public Services/Continuing Education - The Public Services/Continuing Education function includes the services provided to the general community, governmental agencies, and business and industry for non-credit, continuing education and community service activities. Continuing education is considered to be those non-credit activities under Public Service which have been established to provide an educational service to the various members of the community and are not part of degree credit or certificate credit curriculum. Continuing education includes but is not limited to professional review courses, workshops, and seminars. Community services are those activities under Public Service concerned with making available to the public various resources and unique capabilities that exist within the institution. Examples of community service may be conference and institutes, general advisory services and reference bureaus, urban affairs, international affairs, radio, television, consultation, and similar activities which meet the test that the primary intent for establishment is to provide services which are beneficial to groups and individuals outside the institution.

Auxiliary Services - Auxiliary Services provides for the operation of the bookstore, student organizations, athletics, and other related activities. It also includes all equipment, materials, supplies, and costs that are necessary to support this function. Activities included in Auxiliary Services should be self-supporting.

Operation and Maintenance of Plant - Operation of Plant consists of the custodial 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. Costs also include all equipment, materials, and supplies necessary to support this function.

Institutional Support - Institutional Support includes expenditures for central executive-level activities and administrative support services that benefit the entire institution. Examples include expenses for the Board of Trustees, executive management, community relations, administrative data processing, fiscal operations, and general institution expenses including legal services, general insurance, building remodeling, and other items benefiting the institution.

Illinois Community College Board - Object Definitions

Salaries - The compensation for services rendered by personnel employed by the College, as well as student help employed to complement the educational process and its supporting area.

Employee Benefits - The cost to the College for annual physical examinations, health, accident, long-term disability, life insurance, and dental/optical reimbursements for its employees.

Contractual Services - Services contracted for by the College from organizations or businesses not on the payroll of the College. Included are fees paid to consultants (such as engineers or architects), lawyers, and auditors. In addition, expenditures for equipment repairs, machine repairs, and other items designated as contractual services.

Materials and Supplies - Expenditures for all supply items used by the College such as paper, printed materials, books, periodicals, computer software, postage, program brochures, advertising, vehicle supplies, and tools.

Conference and Meeting Expense - Expenditures incurred by the College personnel for travel in connection with the everyday activities of the College, such as instructors' travel to and from off-campus classes and articulation meetings with high schools by employees in Student Services. Travel to conventions, meetings, institutions, and workshops by professional staff is also recorded here.

Fixed Charges - Obligations of the College for the rental of off-campus facilities, supportive computer equipment rentals, equipment and film rentals, and property and casualty insurance.

Utilities - Expenditures for utilities used by the College such as water, electricity, gas, and telephone.

Capital Outlay - Expenditures resulting in the acquisition of capital assets or from initial or additional items of equipment, furniture, and machines.

Other - All other expenditures not provided elsewhere in the object category series.