SHAWNEE COMMUNITY COLLEGE
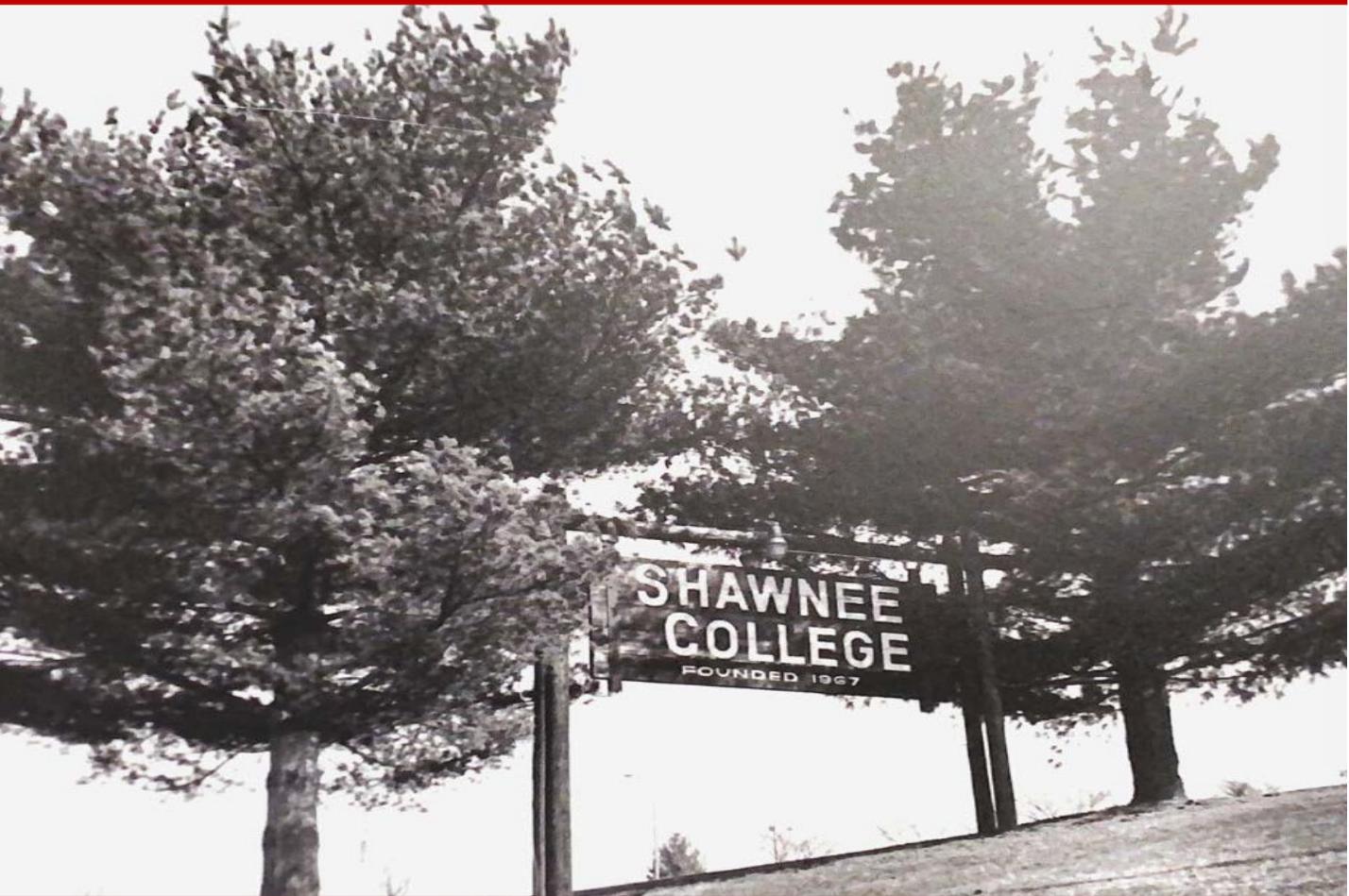
Student Centered, Community Focused

Budget
Fiscal Year 2022 – 2023

8364 Shawnee College Road
Ullin, Illinois 62992
www.shawneecc.edu

Table of Contents

Presidents Message

Over the last two years, as we navigated through the throes of a pandemic, Shawnee Community College reinforced and strengthened our position in the community as a safe, accessible and high-quality option for individuals who wish to change their lifestyles through the attainment of a post-secondary education. Our faculty, staff and administration have relentlessly worked to help students through this transition, finding new and innovative ways to teach, learn and to work in remote, online, hybrid and in-person environments while staying safe and staying focused. In addition, with help from the CARES ACT funds, the College provided students with tuition discounts, essential life-sustaining supplies, jetpacks, mobile devices and laptops so they could pursue their higher education aspirations.

Today, as we transition out of "*pandemic mode*" and the world continues to shift to an increasingly interconnected knowledge economy, higher education institutions (in general) are facing many new challenges, opportunities and uncertainties. At the intersection of these challenges, opportunities and uncertainties. At the intersection of these challenges, opportunities and uncertainties are movements related to evolving consumer expectations, globalization, shifting demographics and technological innovation. Further, as these movements intersect and interact, the rise of anytime, anyplace, consumer-driven content and source agnostic, unbundled, personalized education paid for by subscription is beginning to capture the minds, hearts and wallets of today's students. Nothing illustrates this more than the rise of micro-credentialing during the pandemic.

Fueling these movements are advances in technology including – high speed fiber-connected Internet, mobile devices/computers, big data and cloud computing, artificial intelligence (AI) and virtual/augmented reality (VR/AR). Recognizing the challenges and opportunities presented by these movements, coupled with the knowledge gained throughout the pandemic, Shawnee developed an aggressive strategic plan, with input from multiple stakeholders aimed at positioning the College as a local leader in the knowledge economy and improving our agility to respond to the evolving needs of our students.

Toward these ends, this budget reflects an investment in people, technology and the pursuit of outcomes-based curriculum. Efforts in Colleague ERP development/training should sharpen our analytics and decision-making. Efforts in our guided pathway initiative, should lead to more informed student choices about the courses and programs they pursue. Continued expansion of HD simulated learning experiences in our Nursing, Agriculture, Biology and Truck Driving programs coupled with aggressive experimentation in the realm of VR/AR learning technology in all program areas throughout the College, should assist us with developing unbundled, outcome driven, self-directed, learning activities for students. Finally, employee development efforts aimed at strengthening our ability to provide high-touch, just-in-time, customer-focused service for our students and community should help increase our distinctiveness from regional higher education institutions – enhancing our competitive advantage.

Clearly, maintaining a robust and stable financial foundation is critical to fulfilling our commitment to student success and advancing our community. As such, this budget and long-term financial forecast, demonstrates a comprehensive and sustainable financial investment in our future. Through an alignment of resources with our strategic initiatives, with input from individuals throughout the organization, the FY23 budget is balanced with a modest surplus of just over $55,000.

Lastly, balancing our civic mission with a more pragmatic need to prepare students for life-sustaining career to fuel our economy isn't easy, especially in the face of political and demographic headwinds. In a time unlike any other, Shawnee continues to grow stronger, agile and connected with our community. Together, we are advancing the initiatives outlined in our ambitious strategic plan and directing resources towards achieving them. By doing so, the College continue to evolve, offering flexible, accessible and relevant educational experiences, as careful stewards of the resources entrusted to us, now and for the future.

SCC History

Shawnee Community College (SCC) was founded in 1967 as Shawnee College to allow students from Community College District No. 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 I 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.

The main campus of Shawnee Community College is located seven miles east of Interstate 57, 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 a 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, the 10,600 square-foot facility SCC official opened the Metropolis Regional Education and Training Center in Metropolis City Industrial Park. In August 2008, construction began on a 22,000 square-foot Medial Arts which was completed in 2010. SCC again constructed another building and in 2013 the opening of the Technical Educational Center for SCC students.

Academics and Demographics

Shawnee Community College is a public two-year community college accredited by the Higher Learning Commission (HLC). The most recent reaffirmation of accreditation occurred in 2014-2015, with the next reaffirmation of accreditation in 2024-2025. Shawnee Community College partners with regional four-year universities on transfer articulation agreements; those include, Southern Illinois University-Carbondale, Southern Illinois University-Edwardsville, McKendree University, Murray State University, and Southeast Missouri State University. SCC is also part of the Illinois Articulation Initiative (IAI), a statewide transfer agreement ensuring general education credits are transferable across all colleges and universities in the state of Illinois. In addition to IAI, SCC offers dual credit programming where qualified high school students have the opportunity to earn college credit in their transfer pathway of choice. SCC offers associates degrees and certificates in the areas of Transfer Programs, Allied Health, Business Occupational and Technical, as well as courses in Community Education and Business and Industry.

Effectiveness Model

Dr. Timothy L. Taylor was selected as the new President of SCC, and his appointment was effective through Board action taken at the September 8, 2020, meeting. Once on campus, Dr. Taylor devoted the remainder of the 2020-2021 year to meeting one-on-one with every community advisory council member and full-time employee, as well as with several student groups, and attending community and civic organizations meetings in the College's service area. 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), which is a systems-oriented model built especially for community colleges and was developed by Dr. Taylor.

The SCCES model 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 Accreditation 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." To review, a simple system is generally recognized to have three elements – input, process, output. For this model, 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. The figure below shows a graphical representation of all possible interactions with this model.
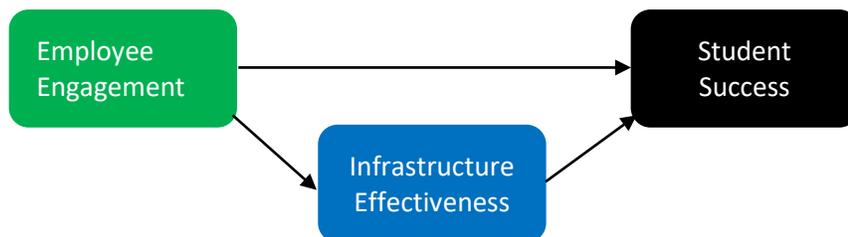
For example, in this system, Engaged Employees (input) working through Effective Infrastructures (process) create Student Success. This relationship suggests that changes made to influence improvements in the employee engagement system, would likely influence both infrastructure effectiveness (i.e. performance) 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 SCC prioritize potential strategic actions.

A baseline of the SCCES Key Performance Indicators (KPIs) 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 Dr. Taylor's 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. 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 (≈1,350 FTE).

SCC Strategic Plan 2021 – 2025

Goals and Objectives

<table>
<tr><td colspan="3" align="center">SCC Strategic Plan 2021-2025
Goals and Objectives</td></tr>
<tr><td align="center">STUDENT SUCCESS</td><td align="center">EMPLOYEE ENGAGEMENT</td><td align="center">INFRASTRUCTURE EFFECTIVENESS</td></tr>
<tr>
<td valign="top">

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.

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.

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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.

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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.

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Goal 1 Objectives and Strategies

SCC Strategic Plan 2021-2025
Goal 1 Objectives and Strategies

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.

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.

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.

1.4 Develop workforce training partnerships with regional employers to promote economic development and job creation in the community.
Strategy (A): Assist Aerīz 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.

Goal 2 Objectives and Strategies

Goal 2 Objectives and Strategies

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 individual (CTE & Transfer) program success. Strategy (C): Develop a [MANDATORY?] student orientation process to include a First Year Experience (FYE) initiative. Strategy (D): Create a seamless and consistent advisement and registration experience for students, including dual credit students and students who prefer to engage the College online. 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.	**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.
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.	**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.

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 points for learners.
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.

Goal 3 Objectives and Strategies

SCC Strategic Plan 2021-2025 Goal 3 Objectives and Strategies	
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.	**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.
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.	**3.4 Improve shared governance processes.** Strategy (A): Establish a formal shared governance structure for College 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.
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.	

Goal 4 Objectives and Strategies

SCC Strategic Plan 2021-2025
Goal 4 Objectives and Strategies

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 College performance. Strategy (I): Create an institutional data book and post on web.	**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 **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.
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.	**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.
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.	**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).
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).	**4.9 Develop a long-term financial plan.** Strategy (A): Develop a rolling three-year tuition strategy. Strategy (B): Develop a debt-management plan.

Mission, Vision, Philosophy

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

Student Centered, Community Connected

Philosophy

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 a major role in the district's future.

Location: https://www.shawneecc.edu/about/mission-statement

SCC Main Campus and Extensions Center Locations

Shawnee Community College
Ullin Campus Map
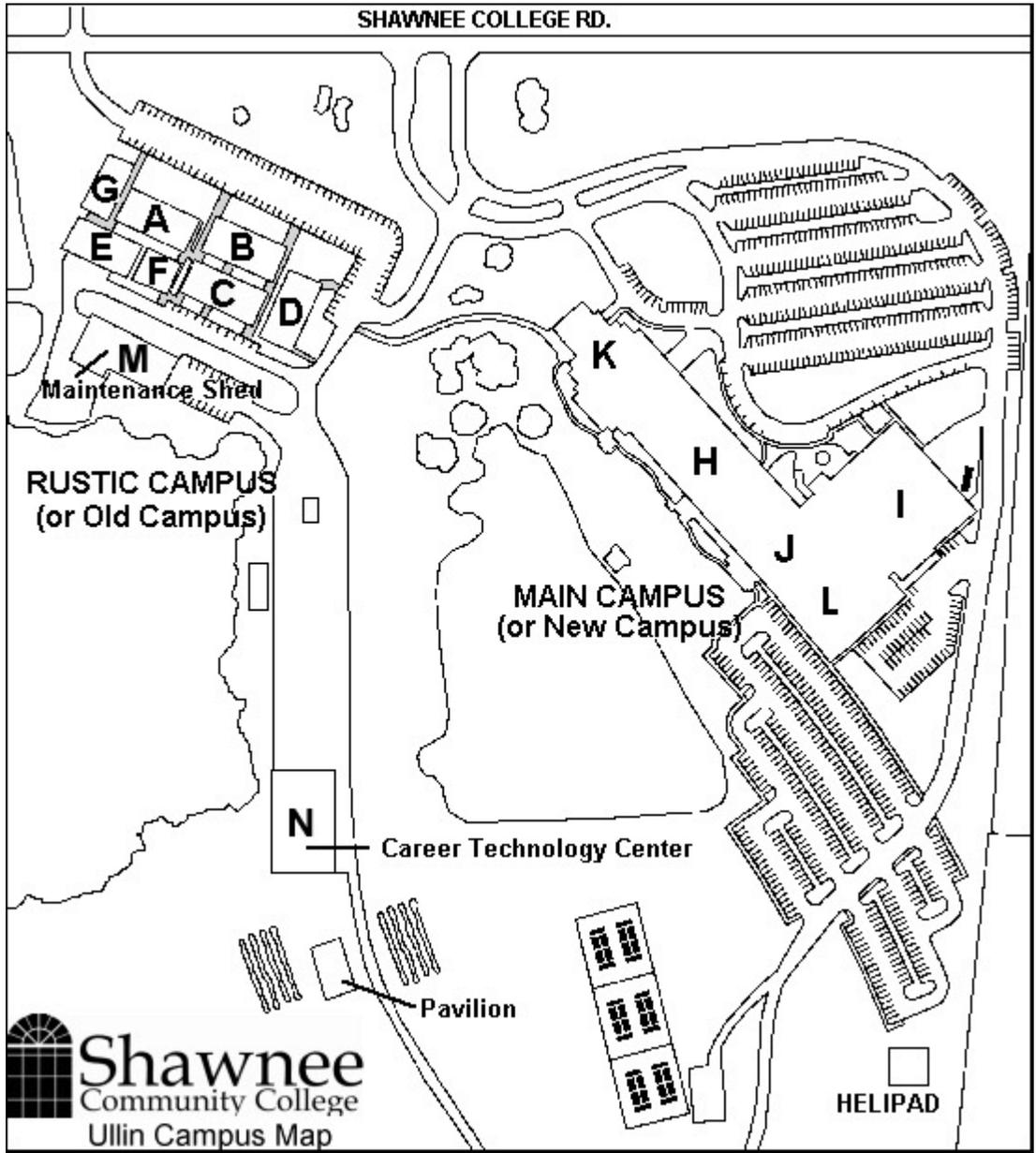
Location of SCC Main Campus and Extension Centers (Ullin, Anna, Cairo, Metropolis, Vienna)
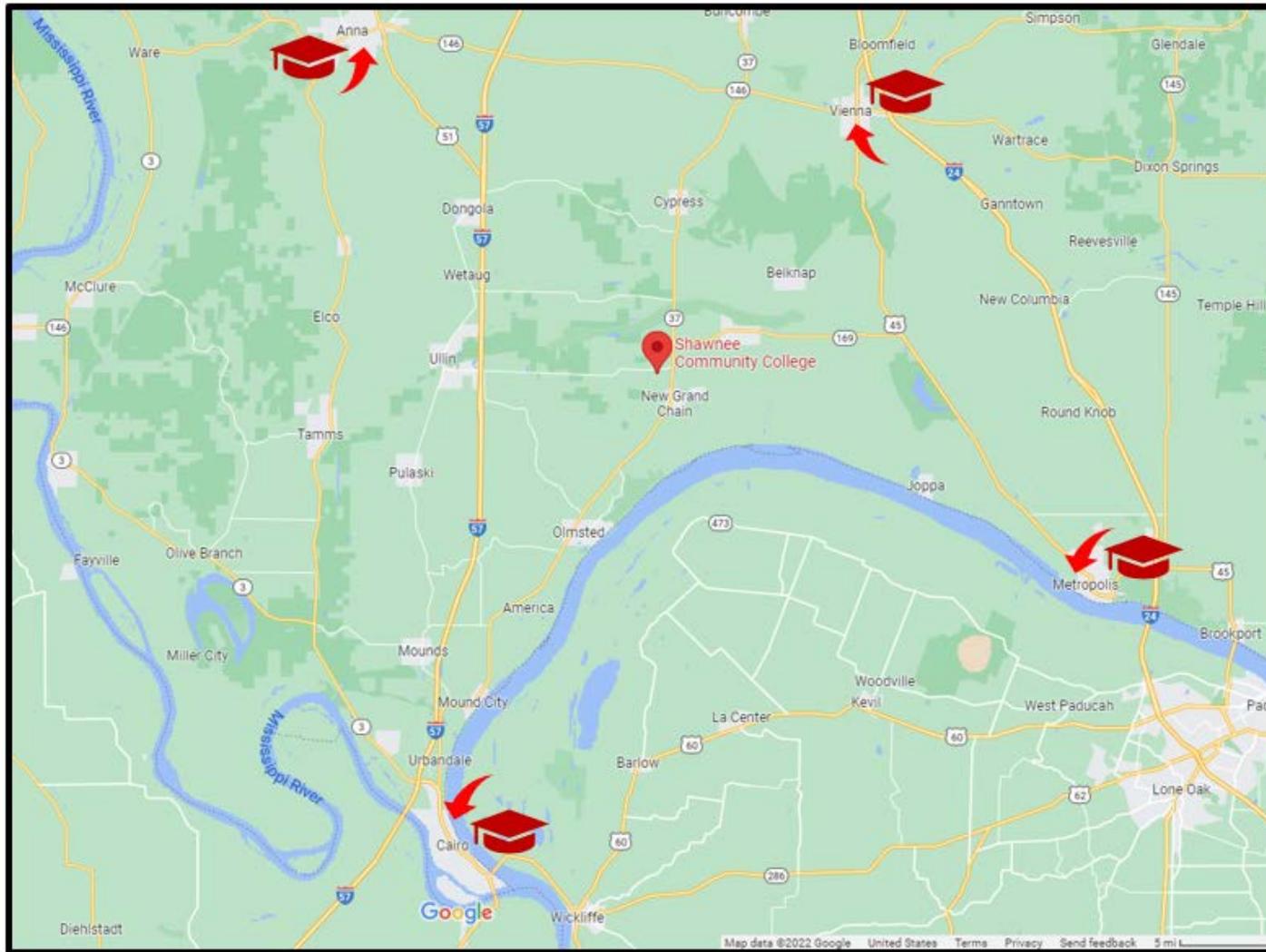
Counties Served

Shawnee Community College (SCC) serves all of Alexander, Massac, Pulaski, Union and most parts of Johnson and a smaller portion of Jackson counties. Shawnee Community College is District 531. These counties are rural with a total population of less than 55,000 residents. SCC is the only community college in the very southernmost region of Illinois and serves three of the poorest counties in all of Illinois. The poverty rate for the state of Illinois, as per the 2020 U.S. Census, is 11.5% compared to the six counties served that range from a low of 12.2% to a high of 19.4%. The per capita income in Illinois is $34,463 and for the counties of SCC's serv ide area the range is a high of $26,756 to a low of $20,706. According to the *SCC Economic Impacts and Employment Outcomes* by Northern Illinois University's Center for Governmental Studies (August 2021), in the SCC service area 17.4% of persons were below the poverty level, with Latinx (37.8%), African American (33.4%) and Asian (31.5%) persons more than twice as likely as White (14.8%) persons to live below the poverty level. The area is a designated Tier 3 Economic Development Region (EDR8) with occupations in service, natural resources, construction, maintenance, production, transportation and healthcare. According to the Illinois Department of Employment Security (IDES), the SCC district unemployment rate was just above 7% as of March 2021, which is consistent with the state trend; however, as of 2020 78% of the workforce in the district was white and many of the positions held by non-white persons were lower paying. Nearly 50% (48.4%) of persons 25 and over in the SCC district had not attended any college, with the Latinx (71.7%) and African American (55.3%) populations with the highest percentages. The Latinx population is most likely not to complete high school (51%) with the African American population next (31%) (NIU, 2021). According to the SCC 2020 enrollment data, the high schools in the district's poorer counties with a higher percentage of non-white populations have fewer dual credit opportunities. Additionally, just under 30% of the total SCC enrollment is from non-white populations. May students in the service area are first generation and low-income who have not been exposed to college and career technical education.

Organizational Overview

Executive Office

- Board of Trustees
  - Executive Assistant to the President (Executive Operations) — Vacant
  - President Dr. Tim Taylor — CEO
  - Executive Assistant to the President (Board & Foundation) — Tina Dudley
  - Foundation Executive Director Dr. Jeffrey Dufour
- Vice President of Student Affairs — Dr. Lisa Price — CSSO
  - Executive Assistant — Jacqueline Hamilton-Smith
- Executive Director of Public Information and Marketing — Kevin Hunsperger — CCO
- Vice President of Academic Affairs — Darci Cather — CAO
  - Executive Associate — Felicia Rouse
- Executive Director Institutional Effectiveness — Dr. April Teske — CRO
  - Research Associate — Cody Dawson
- Vice President of Administrative Services — Chris Clark — CFO
- Executive Director of Human Resources — Emily Forthman — CHRO
  - Executive Assistant — Vicky Cornelissen

Shawnee Community College

6/7/22

Academic Affairs

- Executive Associate
Felicia Rouse
- Vice President of Academic Affairs
Darci Cather
CAO

Dean of Allied Health & Nursing Programs (Director of Nursing)
Mandy Hannan
- Administrative Assistant
Michelle Williams
- Department Chair (Allied Health)
Kayla Sauerbrunn
- Allied Health Faculty
- Nursing Faculty
- Nursing Tutor
Jamie Hickam

Dean of Career & Technology Programs
Greg Mason
- Administrative Assistant
Deborah Vines
- Truck Driving Coordinator
Kelly Jennings
  - Truck Driving Trainer
Brian Herre
  - Truck Driving Trainers (PT)
Brian Koch
  - Truck Driving Trainers (PT)
Jeffrey Bullock
- Director of Business & Workforce Dev.
Lydia Dover
  - Small Business Advisor
Brett Whitnel
  - SBDC Assistant (PT)
Tiffany Meyers
  - Workforce Training Spec.
Lora Clark
    - CPR Instructors (PT)
    - Traffic Safety Instructors (PT)
    - Delta Healthcare Grant Coordinator
- Department Chair (Career & Tech.)
Ruth Smith
  - Faculty

Dean of Transfer & Adult Ed Programs
Kristin Shelby
- Administrative Assistant
Vacant
- Director of Adult Ed & Alternative Instruction
Ginger Hamer
  - Adult Ed Career Navigator
Christina Faulkner
  - Adult Ed Coordinator (Jan Lewis)
  - Alternative HS Instructors (PT)
  - GED/ Adult Ed Instructors (PT)
  - Adult Ed Bridge Program
- Department Chair (Humanities & Social Science)
JoElla Basler
  - Faculty
- Department Chair (Math/Science)
Lori Armstrong
  - Faculty
  - Student Health Specialist
Kylee Frassato
- Coordinator of High School Partnerships and Pathways
Teale Betts

Shawnee Community College

Administrative Services

Executive Assistant
Vicky Cornelissen

Vice President of Administrative Services
Chris Clark
CFO

Director of Business Services
Brandy Woods

- **Bookstore Manager**
Stacy Simpson
- **Bookstore Assistant**
Mandee Trowbridge
- **Payroll Specialist**
Karen McGoy
- **Accountant**
Christina Wright
- **Bursar**
Virginia Severs
- **Accounts Payable Clerk**
Becky Steinmetz

Director of Informational Technology
Dwayne Fehrenbacher

- **Educational Technology Administrator**
Russ Stoup
- **Educational Technology Specialist**
Rob Lucas
- **Computer Services Specialist**
Jon Van Meter
- **Network Administrator**
Daniel Kineman
- **IT Support Specialist**
Timothy Cornwell
- **IT Student Support Specialist**
Sabrina Black
- **Security Services**
Contractor

Director of Facilities
Don Koch

- **HVAC/ Maintenance Technician**
Matthew Steinmetz
- **Maintenance Technician**
Ronnie Rice
- **Maintenance Technician (PT)**
Randy McNichols
- **Bus Drivers (PT)**
- **Custodial Services**
Contractor

Shawnee Community College
6/7/22

Student Affairs

- **Vice President of Student Affairs** — Dr. Lisa Price, CSSO
  - **TRiO** — See Separate Chart
  - **Athletics** — See Separate Chart
  - **Executive Assistant** — Jackie Hamilton-Smith

Director of Recruitment and Enrollment — Dr. Cara Doerr

- **Counselor & Academic Advisor (Main Campus)** — Donna Price
  - **Recruiter & Advisor (Main Campus)** — Carrie Davis
  - **Recruiter & Advisor (Metropolis)** — Kyle Smith
  - **Administrative Assistant** — Virginia Chamness
- **Coordinator Financial Aid and Veterans Affairs** — Dr. Tammy Capps
  - **Financial Aid Specialist** — Lisa Meyer
  - **Financial Aid Assistant** — (Vacant)
  - **Admin. Asst. I (PT)** — Stephanie Fisher
- **Registrar** — Danielle Boyd
  - **Records Clerk** — Stephanie Bigham

Director of Community Education & Outreach Centers — (Lindsay Johnson)

- **Center Coordinator (Anna)** — Mandy Hazel
- **Administrative Support Specialist (Anna)** — Jennifer Herren
- **Center Coordinator (Vienna)** — Vacant
- **Center Coordinator (Cairo)** — Leslie Weldon
- **Admin. Support Specialist (PT) (Cairo)** — Jessica Edwards
- **Center Coordinator (Metropolis)** — Beth Crowe
- **Administrative Support Specialist (Metropolis)** — Bea Gordon

Director of Student Success — Mindy Ashby

- **Student Engagement Coordinator** — Erin King
  - **Retention Specialist** — Kaylyn Meyers
  - **Tutors (PT)**
- **Librarian** — Cecilia Knight
  - **Librarian Assistant** — Rachel Hannan
- **Career Services Coordinator** — Blake Goforth

Shawnee Community College

Organizational chart:

- **Vice President of Student Affairs** — Dr. Lisa Price
  - **Executive Assistant** — Jackie Hamilton-Smith
  - **Director of Educational Talent Search (TRIO)** — Jipaum Askew
    - **Academic Specialist** — James Walton
    - **Academic Specialist** — Chevis Thompson
    - **ETS Tutor (PT)**
  - **Administrative Support Specialist** — Evelyn Davis
  - **Director of Student Support Services (TRIO)** — Amber Suggs
    - **SSS Academic Retention Specialist** — Mindy Reach
    - **SSS Career/ Transfer Advisor** — Tanya Hill
    - **SSS Learning Specialist/ Coord.** — Rebecca Wilson

Shawnee Community College

Apprenticeship, Continuing, and Workforce Education

Business and Workforce Development
Director
Lydia Dover

- Apprenticeship Programs (DOL Recognized)
- CPR
- Internships
- OSHA
- Leadership
- Career Development — Russ Stoup
- Construction Management
- Electricity — Basic Residential Electricity
- HVAC — Basic Heating & Air, Heating/ Ventilation, AC/ Refrigeration

Shawnee Community College
5/3/22

Career & Technology

Automotive
Alex Copley

Auto Body
Auto Maintenance & Light Repair
Automotive Technician
Diesel Technology
Automotive Technology

Business

Sherrie Malone

Business Management
Information Processing Technology
Construction Management
of Laborers

Cosmetology

Wendy Harris

Cosmetology
Cosmetology Instructor Training
Esthetics
Nail Technology

Agriculture
Anna Davenport

Agriculture Business &
Management
Fish & Wildlife
Management

Accounting

Computer

Sherrie Malone
Craig Bradley

Computer System & Security Specialist
Internet & Computing Core Prep
Microsoft Office Specialist

Career & Technology
Department Chair
Ruth Smith

Welding
Randy Lingle

Welding Combination
Arc Welding
Gas Welding
Tig Welding
Pipe Welding
Mig Welding

Criminal Justice
Eric Howard

Economics
Sherrie Malone

Education
Ruth Smith

Shawnee
Community College
8/15/22

Humanities & Social Science

ADN
April Dollins

Nursing
Dean of Allied Health &
Nursing Programs
Mandy Hannan

PN
Lorena Hines
Kayla Sauerbrunn

CNA
Amy Sheffer

Shawnee
Community College
5/3/22

Economic Overview

The general outlook for the local economy for the next two years remains mixed, with excitement about potential labor market growth tempered by ongoing regional concerns and the lingering impact of the COVID-19 pandemic. On the positive side of the ledger new construction projects, a rapidly developing recreational cannabis industry, and higher crop prices will generate increased employment opportunities for the local workforce, higher wages, and increase tax revenues.

- The anticipated construction of a new inland port in Alexander County - Cairo is expected to bring more than 500 Union-jobs (and Union wages) to Southern Illinois.
- The legalization of recreational cannabis offers the possibility of Southern Illinois becoming a hub for cannabis tourism in the Midwest (especially from Western Kentucky and Southeastern Missouri).
- Continued government subsidies and rising corn and soybean prices (reflected in increases in exports and lower stocks compared with last year) will improved farm income for a region still heavily dependent on agriculture.

Offsetting the positive trends are challenges to economic growth that will be difficult to overcome.

- Demographic troubles are looming on the near horizon. Illinois' population decreased for a seventh consecutive year for the 12-month period ended July 1, 2020 and the pace of contraction accelerated compared with the previous year. It is expected the 2020 Census data will confirm the decline in population of Southern Illinois is twice the state rate of 0.63%.
- The tourism/leisure/hospitality industry, which is a mainstay of the region remains muted as businesses maintain capacity constraints, events are canceled or postponed, travel is restricted, and people remain cautious about the spread of the COVID-19 virus. As such, the industry (and the jobs it generates) will lag behind the rest of the state.
- The years of high yields and weak crop prices will extend into the coming year (2022), with local farmers continuing to endure economic hardships until such time as an economic recovery can get underway. The scaling back of farm support programs may also cancel out any gains from higher crop prices if instituted too soon.

This economic outlook is based upon local labor market indicators, projected regional economic development initiatives, and

Budget Message

This budget was constructed in a way that allowed participation from every employee at the college. Each department met with the CFO and President to discuss budget needs. Historical data from FY18 to present was reviewed to show each area spending patterns. The budget also included expenditures needed to complete strategic goals with key performance indicators. Each department identified the resources needs and came up with cost of these.

The Continuous Quality Improvement (CQI) process ensures that each programs' missions are evaluated on an annual basis to determine the relevance and their alignment with the institutional level outcomes, as well as their respective accreditation, industry, and or licensing standards. Resources needed, including any budgetary requests, to successfully achieve the program goals are determined and submitted to the respective Budget Managers. Once a department came up with a tentative budget, it was entered into a spreadsheet. From here it was reviewed by the CFO and President. Any questions that came up were answered.

There were several assumptions that were used for this budget. The first was that that the colleges credit hours would increase by 5%. It was also assumed that there would be no executive order requiring COVID-19 restrictions. It was also assumed that the local property tax values would increase 4.5% for the tax levy. Other assumptions included that the personal property replacement tax would be $400,000 and a $25,000 increase in interest revenue. No tuition and fee changes and a 11% insurance increase were also assumed.

Shawnee Community College Effectiveness System

The budget goals included fiscal allocations to the mission of the college. This budget was built to invest in employee development and integrate Shawnee Community College Effectiveness System (SCCES) with budget priorities.
- Other goals included budget allocation and credit-hour for academic programs, 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%.

The tentative budget was presented first to the Board Finance Committee (BFC) to go over in great detail. The tentative budget was then presented to the full Board of Trustees (BOT) and was made available to the general public.

Budget-in-Brief
(Big Picture)

Between the first and second read of the budget by the BOT there were several areas that were adjusted after discussion. It was realized that some areas may have been missed due to the fact that there were areas that were put in different budget codes of the budget. Other areas that needed adjustments were due to either not having the amount the budgeted item cost at the time of the first read or the fact that the price of many items were significantly higher than they were in the past.

Examples of budget changes include additional expenditures for faculty, staff, and student engagement, budgeted line items for each extension center for community engagement. Another budget change included putting money into the institutional budget to cover the hotspots that the College offered students while it was closed for COVID-19. Previously it was paid for by a grant. Once the funding from the grant was discontinued and it was determined this was a service the College wanted to continue to offer, it had to be added to the budget.
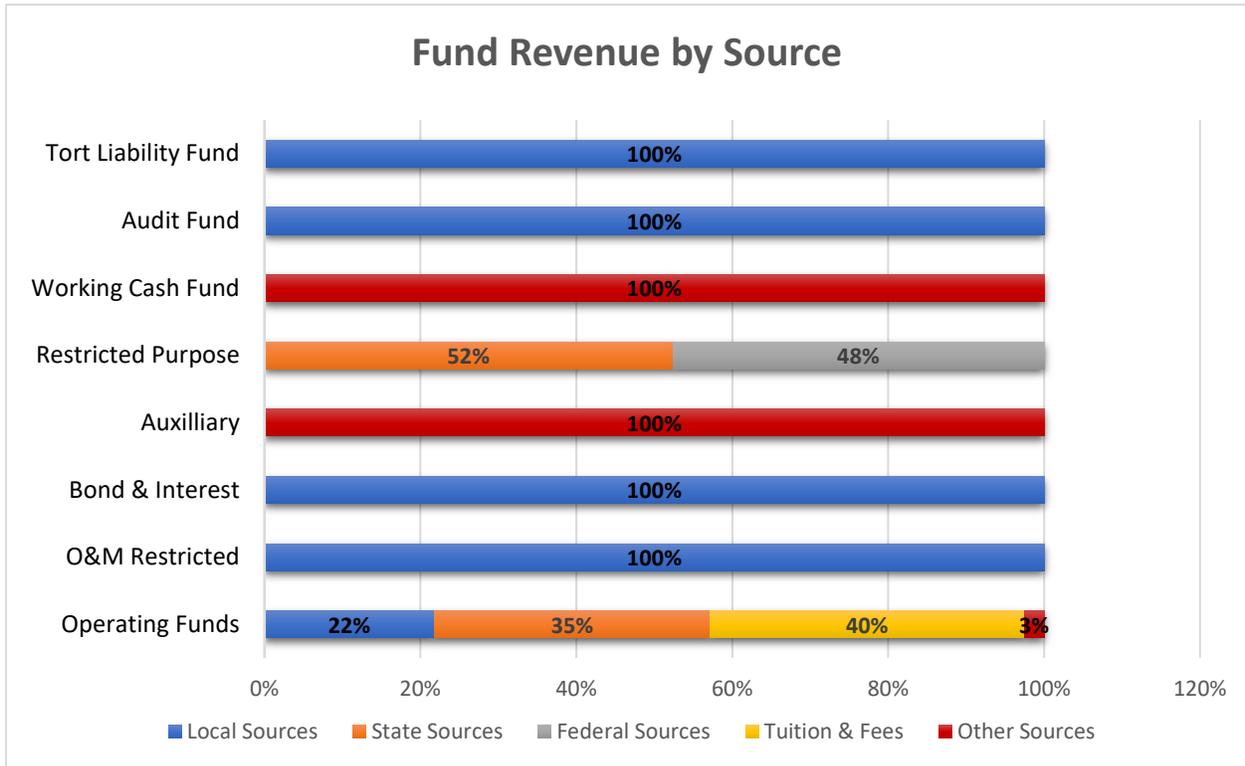
Another area that was adjusted were areas that provided institutional funding for the Cloud conversion project. The College's Enterprise Resource Planning (ERP) system has been hosted on site and it was determined to move to a hosted Cloud solution. By doing this, the College no longer has to purchase servers. With the change, the College pays a yearly subscription to have it hosted in the Cloud.

Other changes that were made included operational increases to utilities, fire alarm services, and the addition of pest control services. There were also custodial services at an extension center that needed to be added as well as salaries for student workers in the Maintenance Department.

Overall, for all the line items, the amount of changes were a very small percentage of the budget lines. The total amount that was added to the budget was $485,216. As the College continues to use this budget process, it is assumed that this amount will be greatly reduced since we do not anticipate Budget Managers to overlook as many items.

FY23 GFOA Revenue Explanation

Revenue in all funds is classified as either Federal, State, or Local Sources, Tuition and Fees, or Other Sources.

Fund Revenue by Source

Fund	Percentages
Tort Liability Fund	Local Sources 100%
Audit Fund	Local Sources 100%
Working Cash Fund	Other Sources 100%
Restricted Purpose	State Sources 52%, Federal Sources 48%
Auxilliary	Other Sources 100%
Bond & Interest	Local Sources 100%
O&M Restricted	Local Sources 100%
Operating Funds	Local Sources 22%, State Sources 35%, Tuition & Fees 40%, Other Sources 3%

Legend: Local Sources, State Sources, Federal Sources, Tuition & Fees, Other Sources

Federal sources of revenue typically consist of grant revenue and is recognized in the Restricted Purpose fund. State sources of funding consists of primarily ICCB base operating (credit hour funding) grant and ICCB equalization grant. The ICCB funding grants are authorized by Illinois State Statute located in Chapter 110, Act 805, Section 2-16.02. The ICCB credit hour grant is based on the unrestricted credit hours generated from the two years prior of the current fiscal year or the average of the last three fiscal year, whichever is greater. The base operating grants are funded based on a multiplier determined by the State Board using cost of instruction, enrollment, inflation, and other factors. ICCB equalization grant were established to reduce the disparity of local property tax funds available per student between the districts. Local sources of revenue consist of Property Taxes and Corporate Personal Property Taxes make up almost 28% of the College's operating budget. Property taxes are levied on the equalized assessed value of real property within the College's District. Tuition and Fees comprise almost 37% of the College's operating fund budget. Tuition and Fees are budgeted based on projection of credit hours. Other sources of revenue are comprised of interest income, facility rental income, community education training, and grant indirect revenue.

The three main sources of revenue within the operating funds are ICCB State Grants, Tuition and Fees, Property Tax, and Corporate Personal Property Replacement Tax.

FY2023 REVENUE FOR OPERATING FUNDS

Other Sources, 2.21%
Property Taxes & CPPRT, 27.56%
Tuition & Fees, 36.80%
State Funding, 33.42%
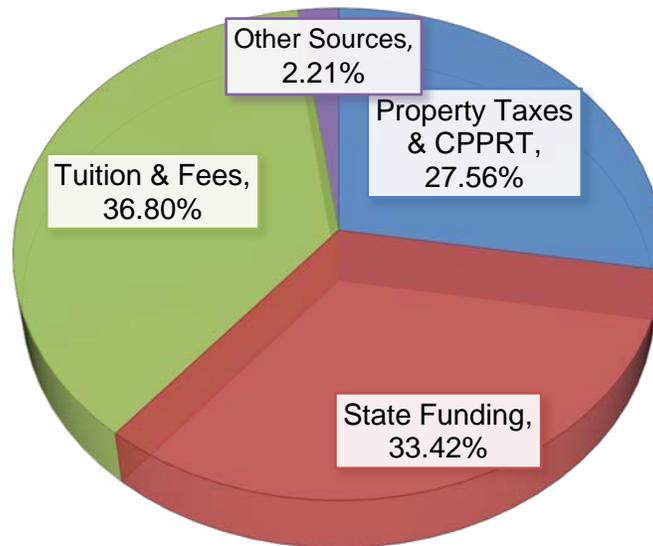
FY23 Revenue & Expenditures

Shawnee Community College
Operating Fund - Expenditures

	ACTUAL FY2019		ACTUAL FY2020		ACTUAL FY2021		ACTUAL FY2022		BUDGET FY2023
Salaries	$	6,637,544	$ 6,810,955	$	6,245,900	$	6,146,845	$	6,429,125
Employee Benefits		561,119	639,286		656,982		622,309		627,839
Contractual Services		1,151,553	1,252,680		1,185,567		1,239,814		1,298,075
General Materials & Supplies		501,512	532,437		503,754		531,508		773,170
Conference & Meeting Expense		95,163	72,944		27,150		44,375		208,500
Fixed Charges		112,096	128,020		142,090		123,736		171,660
Utilities		605,982	602,055		543,428		619,287		689,108
Capital Outlay		1,366,016	1,547,699		706,661		36,548		92,400
Other - Scholarships/Waivers		2,069,084	1,929,944		2,244,085		2,108,042		1,867,526
Other - Future ERP Expenditures		-	-		-		-		-
Provision for Contingency		-	-		-		-		160,000
Subtotal	$	13,100,069	$ 13,516,020	$	12,255,617	$	11,472,464	$	12,317,403
Transfers		553,545	583,880		630,423		2,541,243		779,455
Adjusted Expenditures	$	13,653,614	$ 14,099,900	$	12,886,040	$	14,013,707	$	13,096,858

Shawnee Community College
Operating Fund - Revenue

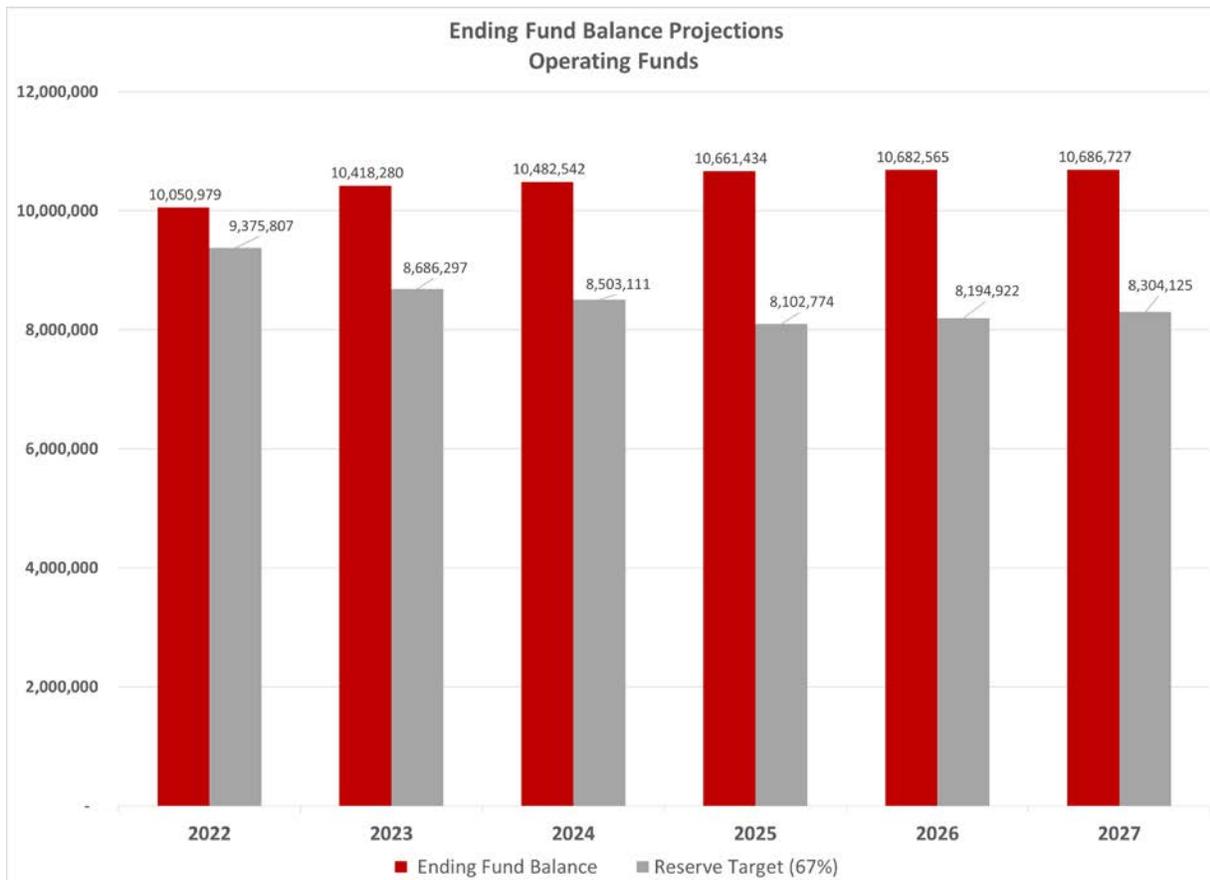|	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	ACTUAL FY2022	BUDGET FY2023
Local Government					
Current Taxes	$ 1,734,687	$ 1,826,363	$ 1,880,299	$ 1,897,059	$ 2,004,271
CPPRT	488,908	528,651	736,567	1,592,592	1,579,826
Chargeback Revenue	-	1,679	-	-	-
Subtotal	2,223,595	2,356,693	2,616,866	3,489,651	3,584,097
State Government					
ICCB Credit Hour Grants	1,394,860	1,341,716	1,276,166	1,319,312	1,273,271
ICCB Equalization Grants	2,988,640	2,984,560	2,853,879	2,777,300	2,955,150
ICCB CTE Grants	127,550	120,250	118,591	112,396	116,852
Subtotal	4,511,050	4,446,526	4,248,636	4,209,008	4,345,273
Federal Government					
Other	-	-	1,404,128	1,119,998	-
Subtotal	-	-	1,404,128	1,119,998	-
Tuition & Fees					
Tuition	4,186,039	3,796,910	4,027,769	3,831,968	4,154,323
Fees	679,364	654,329	805,857	602,957	631,110
Subtotal	4,865,403	4,451,239	4,833,626	4,434,925	4,785,433
Other Sources					
Facilities Revenue	34,304	41,153	55,503	51,379	68,285
Sales and Service Fees	88,383	77,905	84,665	75,369	50,000
Investment Revenue	280,910	184,110	22,997	42,409	45,000
Other Sources	260,901	195,147	198,749	187,467	124,600
Subtotal	664,498	498,315	361,914	356,624	287,885
Total Operating Fund Revenue	$ 12,264,546	$ 11,752,773	$ 13,465,170	$ 13,610,206	$ 13,002,688
Transfers	66,663	303,952	23,698	8,204	150,000
Adjusted Operating Fund Revenue	$ 12,331,209	$ 12,056,725	$ 13,488,868	$ 13,618,410	$ 13,152,688

Fund Balance Projections / Fund Balance Goals

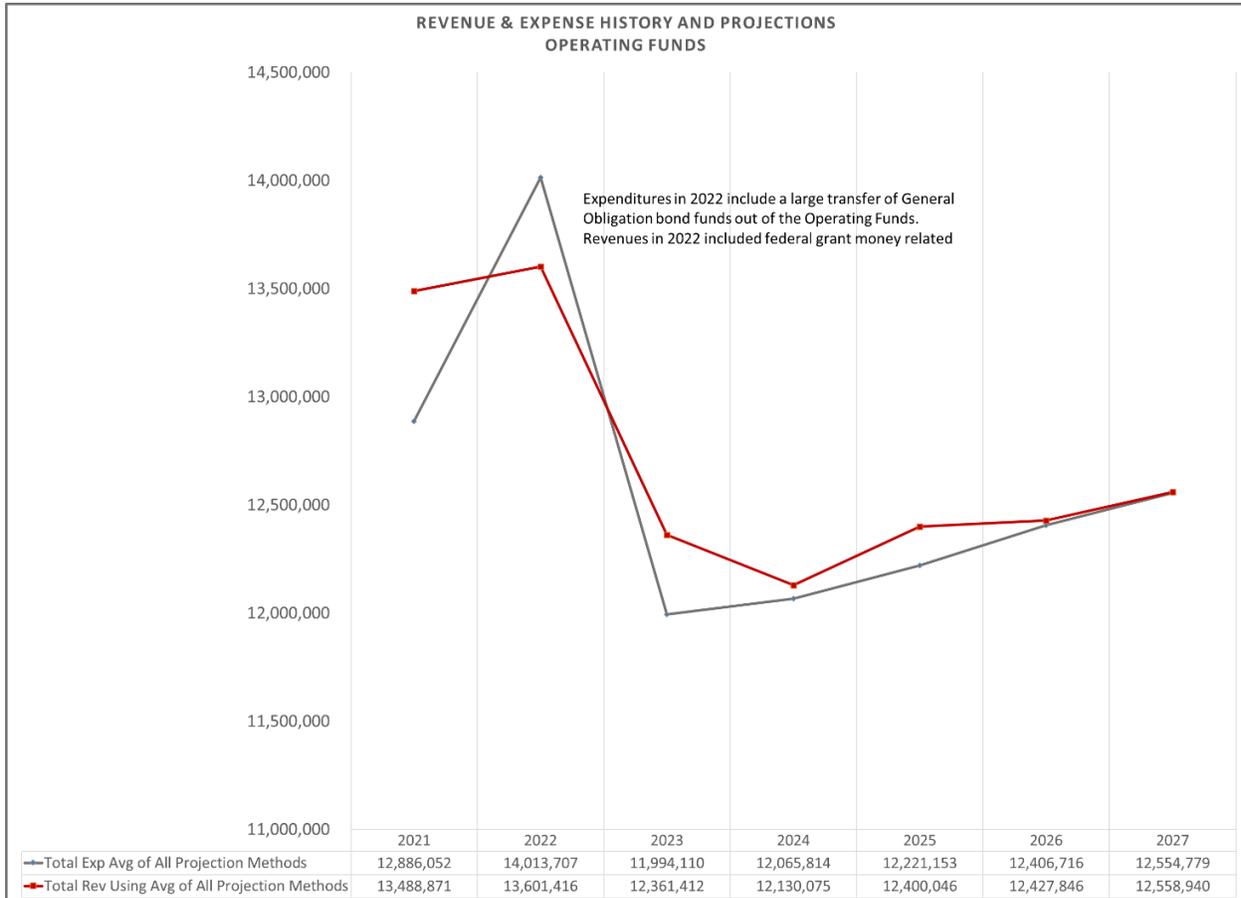**Financial Projections and Reserves**

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 2023. Operating fund balance is projected to grow slowly and consistently through fiscal year 2027. 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 College anticipates the issuance of $1 million in working cash fund bonds in 2022, which will bring the working cash fund balance to within $500,000 of the reserve target.

The exhibit below illustrates ending fund balances are projected to exceed the reserve target in the operating funds. The College anticipates annual surpluses each year from fiscal year 2023 through fiscal year 2027.

Ending Fund Balance Projections
Operating Funds

Year	Ending Fund Balance	Reserve Target (67%)
2022	10,050,979	9,375,807
2023	10,418,280	8,686,297
2024	10,482,542	8,503,111
2025	10,661,434	8,102,774
2026	10,682,565	8,194,922
2027	10,686,727	8,304,125

Revenues and expenditures in the general operating funds have been projected through fiscal year 2027. The estimates used provide for modest surplus in each year moving forward. Fiscal year 2022 data comes from year end statements used to complete the 2022 annual audit. The fiscal year 2023 forecasted year end data has been estimated using historical budget to actual variance.

REVENUE & EXPENSE HISTORY AND PROJECTIONS
OPERATING FUNDS

Expenditures in 2022 include a large transfer of General Obligation bond funds out of the Operating Funds. Revenues in 2022 included federal grant money related

	2021	2022	2023	2024	2025	2026	2027
Total Exp Avg of All Projection Methods	12,886,052	14,013,707	11,994,110	12,065,814	12,221,153	12,406,716	12,554,779
Total Rev Using Avg of All Projection Methods	13,488,871	13,601,416	12,361,412	12,130,075	12,400,046	12,427,846	12,558,940

Description of Funds

The *Public Community College Act* establishes several funds for community college transactions. Each fund is composed of a series of self-balancing accounts. Moreover, community colleges are required to publicly present their financial information using these funds.

Education Fund

The Education Fund is established by Section 3-1 of the *Public Community College Act*. The statutory maximum tax rate for the Education Fund is 75 cents per $100 of equalized assessed valuation for community college districts in cities with less than 500,000 inhabitants.

For community college districts in cities having a population of at least 500,000, Section 7-18 of the *Public Community College Act* establishes an Education Fund with a statutory maximum tax rate of 17.5 cents per $100 of equalized assessed valuation.

The Education Fund is used to account for the revenues and expenditures of the academic and service programs of the college. It includes the cost of instructional, administrative, and professional salaries; supplies and moveable equipment; library books and materials; maintenance of instructional and administrative equipment; and other costs pertaining to the educational program of the college. (See Sections 3-20.3 and 7-18 of the *Public Community College Act*.)

Operations and Maintenance Fund

The Operations and Maintenance Fund for community college districts in cities with less than 500,000 inhabitants is established by Section 3-1 and Section 3-20.3 of the *Public Community College Act*. The statutory maximum tax rate is set at ten cents per $100 of equalized assessed valuation and for community college districts in cities having a population of at least 500,000 is established by Section 7-18 of the *Public Community College Act.* The statutory maximum tax rate is set at five cents per $100 of equalized assessed valuation.

This fund is used to account for expenditures for the improvement, maintenance, repair, or benefit of buildings and property, including the cost of interior decorating and the installation, improvement, repair, replacement, and maintenance of building fixtures; rental of buildings and property for community college purposes; payment of all premiums for insurance upon buildings and building fixtures. If approved by resolution of the local board, the payment of salaries of janitors, engineers, or other custodial employees; all costs of fuel, lights, gas, water, telephone service, custodial supplies, and equipment; and professional surveys of the condition of college buildings are allowed. (See Sections 3-20.3 and 7-18 of the *Public Community College Act*.)

For Community College Districts in cities having a population of at least 500,000, this fund is used to account for the construction, acquisition, repair, and improvement of community college buildings; procurement of community college lands, furniture, fuel, libraries, and apparatus; building and architectural supplies; and the purchase, maintenance, repair, and replacement of fixtures generally used in community college buildings, including but not limited to heating and ventilating systems; mechanical equipment; seats and desks; blackboards; window shades and curtains; gymnasium, recreation, auditorium, and lunchroom equipment; and all expenses incident to each of these purposes. Further, if

approved by resolution of the local board, the rental of buildings and property for community college purposes is allowable. (See Section 7-18 of the *Public Community College Act*.)

Operations and Maintenance Fund (Restricted)
This 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.

Debt service for each bond issue must be accounted for separately using a group of self-balancing accounts within the fund.

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 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.

Only monies over which the institution has complete control should be included in this fund. Subsidies for auxiliary services by the Education Fund should be shown as transfers to the appropriate account.

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 established by Section 3-33.1 of the *Public Community College Act*. This fund is first established without voter approval by resolution of the local board of trustees for the purpose of enabling the district to have on hand at all times sufficient cash to meet the demands for ordinary and necessary expenditures. Additional bonds may be issued, without voter approval, in an amount or amounts not to exceed in the aggregate 75 percent of the total tax extension from the authorized

maximum rates for the Education Fund and the Operations and Maintenance Fund combined, plus 75 percent of last known corporate personal property replacement tax allocation.

This fund is used to account for the proceeds of working cash bonds. By making temporary transfers, the Working Cash Fund is used as a source of working capital by other funds. Such temporary transfers assist operating funds in meeting the demands for ordinary and necessary expenditures during periods of temporary low cash balances.

Payments for the principal or interest of working cash bonds should be made from the Bond and Interest Fund. (Section 3-33.1 through Section 3-33.6 of the *Public Community College Act* relate to various provisions for the Working Cash Fund.)

For purposes of GASB reporting in the annual external audit, the Working Cash Fund bond principal would be classified as Restricted-Expendable since procedures for the abolishment of this fund exist in 110 ILCS 805/3-33.6. and interest earned by the bond principal would be classified as Unrestricted since 110 ILCS 805/3-33.6. allows the earned interest to be transferred to the education or operation and maintenance funds with no restrictions and no requirement for repayment.

General Fixed Assets Account Group
This group of accounts is be used to record the value of plant assets and is normally supported by detailed inventory records.

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
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. Only the costs paid from levy funds should be accounted for in this fund.

Building Bond Proceeds Fund

Proceeds from construction bonds issued pursuant to Sections 3A-1, 7-25, 7-26, and 7-27 of the *Public Community College Act* may be recorded in this fund. Revenues from each bond issue must be accounted for separately using a group of self-balancing accounts within the fund. Expenditures from this fund are governed by the district's building bond indenture(s). Proceeds from construction bonds may be recorded in the Operations and Maintenance Fund (Restricted).

Public Building Commission Rental Fund

The Public Building Commission Rental Fund is established by the Public Building Commission Act for utilizing public building commission financing. Monies in this fund should be used to pay any obligations incurred under a lease(s) with a public building commission. Each lease must be accounted for separately using a group of self-balancing accounts within this fund. The Public Building Commission Act was amended to exclude applicability to community colleges. Therefore, no new financing may be obtained but existing financing will continue to be accounted for in this fund.

Public Building Commission Operations and Maintenance Fund

The Public Building Commission Operations and Maintenance Fund is established, for districts in cities having a population of at least 500,000, by the Public Building Commission Act and utilizing public building commission financing. This fund should be used to record the cost of maintaining and operating the property of a public building commission as specified in agreements with the public building commission. Each agreement to operate and maintain property must be accounted for separately using a group of self-balancing accounts within this fund. The Public Building Commission Act was amended to exclude applicability to community colleges. Therefore, no new financing maybe obtained but existing financing will continue to be accounted for in this fund.

Department Fund Relationship

Shawnee Community College's audit financial statement and budget is prepared in a modified accrual basis. The term "modified accrual accounting standards" means recognizing revenues as they become available and measurable and recognizing expenditures when liabilities are incurred, in each case as defined by the Governmental Accounting Standards Board (GASB), in accordance with Generally Accepted Accounting Principles (GAAP). The College follows the reporting requirements required by the Illinois Community College Board (ICCB) as described in ICCB Fiscal Management Manual. The College uses fund accounting.

The Funds utilized for the financial recording keeping of the College:

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.

Budgeting for the 2022-2023 fiscal year was completed on a modified zero-based budgeting model. The term modified was because the College utilized incremental budgeting for fixed expenditures and as a reference point for the zero-based budgeting development. Zero-based budgeting is where the current year's budget is completed from scratch. This method supports the placement of resources were there will be maximum benefit to the College. The major program area of the College budget are as follows:

Instruction

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

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

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

Public Service

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

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

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

Fund Chart

Fund Chart

General Fund (Operating Funds)	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Proprietary Fund	Fiduciary Fund
Education Fund	Working Cash Fund	Bond & Interest Fund	Operations & Maintenance Restricted Fund	Auxiliary Enterprises Fund	Trust and Agency Fund
Operations & Maintenance Fund	Restricted Purposes Fund		Education Fund		
	Audit Fund				
	Liability, Protection, & Settlement Fund				

Fund to Department

FUNDS	General Fund	Special Revenue	Debt Service	Capital Projects	Auxiliary
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				

Financial Planning Policy

The Board has a fiduciary responsibility to utilize, maintain, and protect College is 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 (BFC), 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:
• Engage the BFC in the development of a long-term financial plan for the College.
• Allocate resources in ways that are aligned with achievement of the Board's Strategic Outcomes.
• Operate with a documented, multi-year strategy that can be expected to achieve a reasonable interpretation of the Strategic Outcomes.
• Permit planning that explains and justifies assumptions, and identifies relevant environmental factors.
• Permit budgeting for any fiscal period or the remaining part of any fiscal period that is not derived from the multi-year plan.
• 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.
• Provide prior year comparisons for departments.
• Provide less than the amount required to address critical deferred maintenance as a priority over new capital infrastructure.
• 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.
• Allocate 4.5% of the total operating budget for plant and facilities maintenance.
• Allocate 3.5% of the total operating budget for electronic and institutional equipment.
• Permit financial planning that includes credible three-year pro-forma trends of revenues and expenses.
• Permit financial planning without a projected five-year facilities master plan.
• Permit planning that risks any situation or condition described as unacceptable in the "Financial Condition" policy.
• 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.
• Prevent the disbursement of funds that exceeds the annual operating budget revenue projection for more than two consecutive years.
• Permit planning that endangers the fiscal soundness of future years or ignores the building of organizational capability sufficient to achieve future Strategic.

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:
• Fail to comply with laws, administrative codes, rules, or agency regulations that apply to college activities.
• Fail to comply with the College's administrative policies, administrative rules, guidelines, and procedures, except when in the College's best interest. Any deviation will be communicated to the Board at the next regularly scheduled meeting.
• Materially deviate from the approved budget by:
  o Expending more funds than have been budgeted in aggregate in any fund without prior Board approval, except in emergency situations.
  o 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 ¾ of the members of the Board (i.e. 6 elected trustees) to approve an emergency purchase.
• Make any purchase without prudent protection against conflict of interest.
• 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.
• 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.
• Fail to assist the Board with conducting an annual independent audit of the College that is consistent with Illinois law.
• Fail to employ an internal control structure and develop procedures to ensure accuracy and transparency for financial reporting. [Board Finance Committee Review]
• Fail to ensure tax payments or other government-ordered payments are submitted in a timely manner.
• 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.

Budget Forecasting 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 shall adopt an annual legal budget prior to the start of the fiscal year, if possible, but no later than September 30 of each fiscal year.

The budget is a tool that allows the Board to make resource allocation decisions and monitor institutional performance based upon institutional strategic priorities focused on achieving the College's mission and legislative purposes defined in the Illinois Community College Act. In addition, the budget is a resource deployment plan that can be amended by the Board throughout the fiscal year to improve strategic outcomes.

To assist with these functions, the Board directs the President to prepare and present a proposed budget for Board review no earlier than the April Board meeting but no later than the July Board meeting. Once presented with a proposed budget, the Board can accept the proposal as tentative or the Board can request additional information. Once the Board accepts the budget as tentative, the College will make the tentative budget available for public inspection for at least 30 days. Further, the Board Secretary will arrange for a public hearing so the public can provide comment on the budget.

Notification for the public hearing shall be given at least 30 days prior to the time of the hearing. Once the Board adopts a final legal budget, the President will operate the College within the budget parameters approved by the Board and provide the Board with quarterly monitoring updates that demonstrate compliance with the Board's direction. Accordingly, the President shall not present a proposed budget that fails to:
   • Support the accomplishment of the College's mission and strategic plan.
   • Support the continuous improvement of student learning, student success, and the operational effectiveness of the College.
   • Anticipate emerging factors (such as the influence of technology, demographic shifts, and globalization) on College programs and services.
   • Consider input from College employees.
   • Reasonably projects cash flow, income, and expenses.
   • Provide a projection of facility maintenance and improvement projects.
   • Ensure projected fund balances are consistent with policy.
   • Provide adequate support for Board Development activities.
   • Comply with applicable law.

In addition, the President shall not present a proposed budget document that fails to:
   • Provide written budget assumptions.
   • Provide a format that is acceptable to the Board.
   • Provide a detailed comparison of the budgeted revenue and expenditures to prior fiscal year actual revenue and expenditures.
   • Include anticipated impact of proposed strategic initiatives on the key performance areas noted in the Board's Monitoring policy.

Asset Protection

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 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:

• Lead the Board in relevant discussion and work to assure a clear long-term vision for capital assets and facilities.
• Make infrastructure recommendations that lead to social, economic, and environmental sustainability.
• 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.
• Bond employees who are responsible for and have access to material amounts of College funds consistent with Illinois Law and ICCB Administrative Rules.
• Ensure facilities and capital equipment are well-maintained and operate as intended.
• Alleviate known conditions that risk the College's assets and/or expose the College, the Board, Trustees, or employees to claims of liability.
• 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.
• Obtain Board approval before acquiring or disposing of real property.
• Implement procedures for asset tracking, inventory and disposal of college property that consider the market value and applicable laws.
• Develop a deferred maintenance plan that considers both the preservation of assets and the needs of the College.
• Protect the College's trademarks, copyrights, and intellectual property interests.
• Obtain Board approval before naming facilities or parts of facilities.

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:
• 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.
• 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. o Permit the advisor to take title to any assets.
• 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.
• Permit investments that are insufficiently liquid to meet College's anticipated expenditures without incurring penalties.
• Permit the investment of cash accounts (or operating capital) in anything other than FDIC Insured assets.

Summary of Long-Term Financial Policies

Risk Management Program

Risk management is a process that allows for identifying risks aggressively and early. It should be a continuous, forward-looking process. The best risk management programs are proactive rather than reactive. Risks can endanger the College's progress toward achieving critical objectives. Risk management is a process to proactively and aggressively identify risks, then work to eliminate or reduce probable negative impacts. Having a risk management plan is easier and more cost-effective than addressing a sudden emergency, crisis or out of control situation.

The activities outlined in this plan have been identified and intended to address risk to individuals and/or the College as an entity. The list of activities was developed through conversation with staff, by review of the Facilities Master Plan as updated in May 2018, and by review of the Information Technology Plan for 2020-2022.

In order to provide the protection afforded under the Act, the legislature has authorized the public entity to levy a tax to cover the expenses deemed product by the entity to mitigate the risks identified.

Annually, at the November board meeting, the administration presents an (anticipated) certificate of tax levy to the Board of Trustees for its consideration. This tax levy includes a number of categories.

Accounting rules require the tax levy revenue received be allocated in the fiscal year in which received. Budgeted revenues for a fiscal year do not match exactly the prior year levy because the budget is a blend of two different calendar year levies. The total fiscal year 2021 budget attributable tort immunity is $812,646.

Budget Process

Budget Calendar

July - January
1. Academic and administrative departments develop budget requests for the upcoming fiscal year(s).

February
2. Historical actual revenues and expenditures, along with budget data imported into chosen software to be used for budgeting.
3. Communication sent by Human Resources to the Vice Presidents and President requesting notification of position requests.
4. Human Resources to review/verify new position costs, then submit to the President for review/approval.
5. Memo from the Vice President of Administrative Services (VPAS) sent to Budget Managers by end of February.

March
1. Conduct a budget workshop for Budget Managers for the year (annual event).
2. Budget Managers work to build detailed, multi-year departmental budgets and justify requests using zero-based budgeting for account types selected by the VPAS. Budget requests above an established threshold to be tied to the Strategic Plan.
3. Memo to Executive Director of Institutional Effectiveness or Vice President of Student Affairs sent by the VPAS to request enrollment projections in MS Excel template to be used for revenue budgets and future year projections.
4. VPAS prepares initial revenue projections.
5. Capital project planning initiated.

April
1. Budget requests to be reviewed by the respective Vice Presidents and returned to VPAS by April 15th.
2. Following action by the President, position by position salary and fringe benefit data provided by Human Resources and provided to VPAS.
3. Salary and fringe benefit cost built into the upcoming budget software for initial inclusion in tentative budget.
4. VPAS meets with respective Vice Presidents to review summary budget data and make edits. Original request with editorial notes are to be retained for future reference.

May
1. Annual raise determination made by the Board of Trustees and/or Collective Bargaining Agreement.
2. VPAS develops projected ending fund balances for prior to establish beginning fund balances for the new budget year.
3. Meeting held with President to review budget progress. Meeting to include:
   a. Initial revenue projections, anticipated prior year ending fund balances, and expected budget summary.
4. Proposed capital projects submitted to the Board of Trustees for inclusion in the budget.
5. State revenues are updated based upon ICCB budget.
6. Tuition and fee revenues updated based upon most current enrollment for upcoming fall semester is compared to earlier enrollment projections.
7. Budget message drafted by the VPAS and reviewed by the President.
8. President to meet with the Board Chairperson to present budget overview.

June
1. Presentation of Tentative Budget to the Board of Trustees at the regularly scheduled meeting.
2. Scheduling of the public hearing on the board agenda in July with the meeting to occur prior to the August board meeting.
3. Tentative budget document made available on the College public website for 30-day inspection period.
4. Preparation and sending of advertisement for the local newspaper notifying of the public hearing (at least 30 days in advance of the hearing).

July
1. Any adjustments made to Tentative Budget as required, including adjustment of beginning and ending fund balances.
2. Public hearing held prior to the start of the regular board meeting.
3. Budget presented for adoption to the Board of Trustees.

December
1. Statement of Revenues signed by the VPAS sent to counties with the certificate of tax levy.

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." To meet these deadlines, the College's FY23 tentative budget is attached and we will make it available to the public after the July 5th Board meeting. The tentative budget will remain available for public inspection in the CFO's office through the scheduled August 23, 2022 Budget Hearing and the September 6, 2022 regular Board meeting. Publication of the budget's availability and notice of the Public Hearing on the Budget will be placed in the Monday's Pub newspaper. The FY23 tentative budget is attached and was sent to the Trustees under separate cover. The tentative budget represents the current and best judgment of the College's administration relative to anticipated revenues for FY23. It is based on information available at the time of publication. If new information becomes available, changes will be made to the final budget and those changes will be reviewed with the Board on September 6th prior to approval of a final budget. As required by law, a Public Hearing on the Budget will be held on August 23, 2022 at 6:00 p.m. and following the hearing, a final budget will be presented to the Board for its approval.

Activities Category

Indemnity Insurance
Expenditures for all insurances are budgeted at a total of $260,000, excluding unemployment insurance of $50,000. An additional $7,500 is budgeted for a commercial/industrial property appraisal to ensure correct property valuation within the insurance package.

Insurance claims below the deductibles are budgeted to be paid from the tort tax levy. For fiscal year 2022, a total of $80,500 will be budgeted for deductible payments. This can be seen on page 9 of the Budget Appendix.

The various lines of insurance at the premiums for policy period December 1, 2020 through December 1, 2021 with current carriers and brokers are as follows:

Carrier	Policy #	Broker	Broker Location	Premium ($)	Short Description of Coverage
Illinois Counties Risk Management Trust (ICRMT)	P3-1000735-2122-01	MH Insurance Centre	Marion, IL	$125,294	Property, General Liability, Crime, Inland Marine, Umbrella, Auto, Legal Liability, Cyber Liability
RSUI Indemnity Company	NHD921065	Consolidated Insurance Agency, Inc.	Carbondale, IL	$53,500	Excess Earthquake Coverage
Nautilus Insurance Company	CST2005018-20	Consolidated Insurance Agency, Inc.	Carbondale, IL	$4,774	Underground Fuel Tank Liability
Star Insurance Company	WC 0867317	AJ Gallagher Risk Mgmt Services, Inc.	Davenport, IA	$24,925	Workers Compensation
US Fire Insurance Company	13-SCH-60000228-01-004	Ramza Insurance Group	Streator, IL	$6,281	Athletic Accident - Catastrophic
Pan American Life		Insurance Benefit Services Group	Mounds, IL	$40,508	Athletic Accident
American Casualty Company of Reading, Pennsylvania	0418723627-8	Health Providers Service Organization	Fort Washington, PA	$4,051	Student and Instructor Professional Liability, Medical, OTA, and Cosmetology

TOTAL PREMIUM $259,333

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 2023 is $365,146. Of this total, $130,646 is for salaries and fringe benefits. The remaining $234,500 is divided across object code categories as shown in the Appendix.

Risk Management Activities Assigned to General Staff

Specific employees are assigned risk management responsibilities as determined by the College President. 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.

Salary Allocation (% of FTE)	Job Title
10%	Executive Assistant to VP Administrative Services
5%	Athletic Director & Fitness Center Coordinator

5%	Director of Anna Center
3%	Director of Business Services
5%	Director of Cairo 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%	Director of the Metro Center
5%	Director of the Vienna 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 Administrative Services (VPAS) 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) – $43,000

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 - $10,000

A budget of $10,000 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.

Wenger Risers - $3-6,000
Current risers are missing latches and pin and collapse. Current risers are 20 plus years old.

Information Security, Business Continuity, and Disaster Recovery
There is $159,432 budgeted related to minimizing the college's risk of employee and student identity theft (information security), business continuity, and disaster recovery. The specific components included are shown on page 9 of the Budget Appendix.

Redundant Firewall Installation for Main Campus and Anna Extension Center - $60,000
All network traffic to and from Shawnee Community College's network pass through a firewall. A firewall allows control of all network traffic at a granular level. Some of the features and benefits the firewall provides are threat protection, URL filtering, traffic visibility, fail-safe operation, and global-protect connection. The colleges main servers are located at Main campus with Anna campus being our high availability, secondary site. In the event of Main campus servers and phones being offline, all campuses will be directed to the Anna campus equipment.

Migration of ERP Software as a System (SAS) to Ellucian Managed Cloud Environment - $79,432
The decision was made to host the Ellucian SAS software on the College owned servers at the time of the start of the implementation of the Ellucian system in 2017. At the time, that was the best decision given the financial climate and the fact we were operating in a pre-pandemic world. The response to COVID-19 and its impact on instructional delivery, student services, and administrative services has made it more apparent we can be nimbler in delivering these services when not dependent upon internal hosting on college owned and maintained servers. It is VERY IMPORTANT to understand that this analysis places no value on the avoided costs related to a data breach. It also places no value on the potential retention impact of better service delivery, which Ellucian was estimated at $193,000. Neither does it consider the value of lost productivity for down time or disaster recovery costs. By depending upon the experts in IT security available through Ellucian, the IT staff can shift attention from installing patches and updates to software to a more innovative and instructionally supportive focus. At the same time, the security of the data stored is increased. The migration to the Ellucian Managed Cloud Environment project started in fiscal year 2022. Funds were budgeted and expended in fiscal year 2022 for the majority of the migration however the migration project will continue into fiscal year 2023. The estimated remaining project fees for the migration to the Cloud for fiscal year 2023 is $79,432.

Mandated Employee Safety and Student Behavior Training

Cloud-based Employee Safety and Student Behavior Training Platform - $20,000
Human Resources does not presently have an efficient software for the delivery, assignment, and tracking of state or federally mandated employee training related to safety. At the same time, student services do not have an online training tool related to student responsibility and behavior. A number of cloud-based tools are 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. If the Risk Management Plan is approved, the College would begin an evaluation of systems to select a tool that would assist both Human Resources and Student Services meet training requirements, as well as,

addressing needs in emergency communications. Precise estimates are unavailable until a chosen partner is selected. But, $20,000 is a reasonable estimate from which to begin the process of selecting a partner.

Summary

The Risk Management Plan for Fiscal Year 2023 is a compilation of activities and insurances. The College can never eliminate risk entirely. But, we do have a legal obligation to use the authority provided in statute to mitigate the risks inherent in offering education and services to the community to the best of our ability. The insurance package, professional services offered by employees and consultants, and our investment in security, safety and technology services are a prudent response to this obligation. As VPAS, my job description includes the responsibility to protect our College, the employees and our students and community members to the best of my ability. This plan has itemized several components of our Risk Management Plan. The financial and descriptive detail of the plan is contained in the Budget Appendix. This plan is submitted to the Board of Trustees and includes activities to be planned and budgeted for in Fiscal Year 2023. Approval of this plan denotes acceptance of the risk management activities contained in it, without giving up the responsibility and authority vested in the Board by the Illinois *Public Community College Act* and those in Board policies.

Budget Appendix

Fiscal Year 2023 Budgeted Revenues

Liability Protection and Settlement Fund	Revenues	Totals
Local Government Sources		
Current Taxes	$ 828,241	$ 828,241
GRAND TOTAL		$ 828,241

Fiscal Year 2023 Budget Expenditures

Liability Protection and Settlement Fund	Appropriations	Totals
INSTITUTIONAL SUPPORT		
Salaries	119,499	
Employee Benefits	236,145	
Contractual Services	571,000	
General Materials & Supplies	21,500	
Fixed Charges	349,000	
Capital Outlay	196,000	
Other	-	$ 1,493,144
GRAND TOTAL		$ 1,493,144

Fund Balance Projections

Goals

Statement

Calculations for maintenance of fund balances shall be made in conjunction with the preparation of the annual budget.

Comparing Fund Balances to Target and Response for Variance

Operating Funds

Target fund balance shall be determined by calculating the two-year average annual operating fund expenditure times four (4) for the minimum and eight (8) for the maximum balance. Example: FY2022

end-of-year target threshold would be established using audits from FY2019 & FY2020.

Liability, Protection & Settlement (Tort)
The Local Governmental and Governmental Employees Tort Immunity Act (745 ILCS 10) was created for the purpose of protecting local public entities and public employees from liability arising the operation of the College. The Tort Fund minimum balance threshold shall be calculated by the following formula: Six (6) months of annual expenditures in the Liability, Protection & Settlement Fund. The upper threshold shall be twelve (12) months of annual expenditures. Annual expenditures in the fund are to be calculated using the two-year average (most recently audited) of the annual expenditures in the Tort Immunity Fund.

If the fund is forecasted to fall below the minimum or above the upper threshold by the end of the fiscal year, the tax levy shall be adjusted to restore the fund balance to the range expressed in this policy in no less than two (2) years. If the fund balance is higher than the upper threshold for two (2) contiguous years, the tax levy is to be adjusted to reduce the forecasted fund balance.

Working Cash
The Working Cash Fund balance minimum target shall be set at the two-year (most recently audited) average annual operating expenditures with the upper threshold established at six (6) months.

Capital Projects
The Administration shall strive to maintain a capital projects non-designated (i.e. non-PHS) fund minimum balance of $500,000. Funds are to be budgeted annually, to maintain this balance. Priority use of these funds will be for equipping the college to deliver instructional programs.

Other Funds
All other funds shall maintain a positive or credit balance at year end.

This procedure may be amended from time to time to assure continued compliance with Generally Accepted Accounting Procedures.

Financial Projections

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 2023. Operating fund balance is projected to grow slowly and consistently through fiscal year 2027. 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 College anticipates the issuance of $1 million in working cash fund bonds in 2022, which will bring the working cash fund balance to within $500,000 of the reserve target.

The exhibit below illustrates ending fund balances are projected to exceed the reserve target in the operating funds. The College anticipates annual surpluses each year from fiscal year 2023 through fiscal year 2027.

Ending Fund Balance Projections
Operating Funds

Year	Ending Fund Balance	Reserve Target (67%)
2022	10,052,660	9,302,632
2023	10,633,671	8,633,276
2024	10,794,174	8,433,889
2025	11,071,233	8,011,628
2026	11,192,493	8,129,142
2027	11,298,787	8,237,029

Connection of Long-Range Financial Plans to Strategic Goals

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.

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).

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).

Develop a long-term financial plan.
Strategy (A): Develop a rolling three-year tuition strategy.
Strategy (B): Develop a debt-management plan

Long-Range Financial Plans that Extend Beyond the Budget Year
In order to move the College forward, the long-range plans must be connected to the strategic plan. To improve the budget development and resource allocation process the strategies include engaging the Board Finance Committee (BFC) in the budget development and allocation process. Another strategy for this is to revise budget submission document to reflect board preferences and priorities. The third strategy for this priority is to increase employee involvement in the budget process. The final strategy is to submit the budget to Government Finance Officers Association (GFOA) for consideration of distinguished budget presentation award.

To ensure technology infrastructure supports student learning, student success, and administrative needs the College has two strategies. First, is to align Information Technology Plan with the College's strategic plan. Secondly, is to evaluate the possibility of conduction of a Technology Readiness Assessment (TRA).

Ensuring facilities support student learning, student success, and administrative needs the first strategy is to align the capital projects plan with the College's strategic plan. The second strategy is to evaluate the possibility of conducting a Facility Conditions Assessment (FCA).

Finally, to develop a long-range financial plan, the College will develop a rolling three-year tuition strategy and a debt-management plan.

Capital Budget

The College has done internal Facility Conditions Assessment (FCA) and has developed a list of projects to complete. The following is a list of projects the facility committee has identified as areas that need improvement.

Project Description:

Parking Lot Repairs/Maintenance on and off Campus Facilities including Modification to Metro Center for Truck Driving

Replacement of South Facing Window Wall System in H and Lower K

Replacement of Exterior Doors & Hardware Main Campus Buildings K & L

Metropolis Center Parking Lot Lighting

HVAC Rooftop H & I (CDB)

HVAC in Server Rooms Buildings H, I, K, L (CDB)

Replacement of HVAC at Metropolis Center

Interior Lighting Upgrades to LED on Main Campus

Third-party Assessment of Electrical Capacity in Main Building(s)

Weatherization of Hitting Barn

Anna Extension Center Allied Health (Medical Assistant) Classroom

Gymnasium Bleacher & Floor Replacement (CDB)

Miscellaneous Small Projects < $50,000

Information Technology System Firewalls at Anna & Main Campus

Cloud Based Data Storage (1st Year)

Capital Budget Facility Condition Assessment

The College has recently entered into a contract to have a company perform a Facility Condition Assessment (FCA). The result of this will help the College update the Facility Master Plan. The physical condition assessment will provide a broad set of decision options, including the following:

- Facilities renewal for individual condition deficiency remedial projects.
- More comprehensive renovation projects, including work to correct subsystem condition deficiencies.
- Demolition, disposal, or repurposing.

Specific scope of services is as follows:

- Verify accuracy and reliability of a space inventory
- Provide an inspection of all facilities identifying physical and mechanical deficiencies (a physical condition assessment) with inspection method to be disclosed by the proposer:

  Included Systems: Structural, Architectural Exteriors, Architectural Interiors, Conveyance, Mechanical, Electrical, Plumbing, Fire Protection. Site Utilities - Storm Water, Retention Ponds, Paving, Lighting, Landscaping, Signage, Etc.

  Excluded Systems: Audiovisual, Telecommunication, Security, IT, PA or other non-life safety systems; Equipment and Furnishings - Fixed and Movable Furnishings, Desks, Cubicles, artwork, classroom equipment.
- Assist in defining regular and preventive maintenance requirements.
- Develop metrics for performance measures, e.g., Facilities Condition Index (FCI) and Facilities Quality Index (FQI).
- Define capital renewal and replacement projects to reduce deferred maintenance backlog.
- Eliminate conditions that are either potentially damaging to property or present safety hazards.
- Identify energy conservation and sustainability measures.
- Inventory accessibility and disabled persons requirement.
- Develop "opinion of probable cost" estimates and schedules to correct deficiencies and for capital renewal or replacement, and renovation or modernization projects. Estimates are not to be considered "project ready".

Some of the capital improvement plan have been started such as the gym floor and bleacher replacement, the road to complete the connection to the other side of campus, parking lot entrance additions, and HVAC work. There has also been work to update the lighting to LED. This has been completed at an extension center and will be done in classrooms and hallways at main campus this year.

Departmental Program Descriptions, Goals & Objectives

The College works hard to have an open budget process with input from all areas of the college. The annual budget process is driven by state regulations, board policy and the needs of the various areas of the College. The Vice President of Administrative Services (VPAS) is responsible for leading the annual budget process but relies profoundly on the input from the Business & Finance Committee with assistance from input from the Executive team, who assists with prioritization of needs.

The assessment of Shawnee Community College (SCC) departments and programs, referred to as entities (Attachment/Appendix X), occurs on an annual cycle that is aligned with the budget process (Figure X.). 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. Each entity is expected to use the analysis of their key performance indicators (KPIs) from the prior year when determining their priorities. 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 SCC Effectiveness System (SCCES). Budget requests for the following year are also indicated and justified on the CQI. Once completed, the CQI is submitted in WEAVE, the College's assessment program, to allow the assessment team to and Budget Managers access for monitoring.

Budget Managers work with their respective entities to submit their budget requests to the VPAS. These requests are reviewed and consolidated. Then reports are prepared for the Business & Finance Committee. During the review by the Business & Finance Committee, Budget Managers may be asked for additional information or asked to make a presentation related to the budget requests. The whole process is designed to allow all areas of the institution to have a voice. Feedback and open discussion are encouraged at all levels.

Once the Business & Finance Committee have all needs prioritized, the needs are reviewed by the President and Vice Presidents. Once the balanced budget has been developed, the VPAS 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 (BOT) 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 BOT can take any final action at the next scheduled board meeting.

The Business & Finance Committee are used to assist with expenditure reductions and ideas for revenue growth when needed especially during times of state budget reductions and of delayed state payments. As such, the committee routinely asked to re-evaluate expenditures and make recommendations on spending reductions. The committee also explores ideas to generate additional revenue and identify areas for new revenue growth. This committee has played an important role in finding expenditure reductions across the institution.

SCC utilizes MySCC, a real time web-based tool, for tracking financial information. MySCC is available to all division and department heads to monitor budgets and expenditures. All Budget Managers are encouraged to use this tool to track budgets. If an expenditure is submitted and funds are not available in the budget, the request will be returned to that department by the Business Office.

Attachment/Appendix X
SCC Assessment Entities

Executive Offices

Human Resources
Institutional Effectiveness
Public Information & Marketing

Academic Affairs

Adult Education
Allied Health (CQI for each program)
Nursing (CQI for each program)
Business Occupational and Technical (CQI for each program)
Workforce Innovation: (CQIs for: Workforce Development, Community Education, Continuing Education, HVAC, and Basic Electricity)
Humanities, Social Sciences, and Communication
Math/Science
Truck Driving

Student Affairs

Enrollment Services/Advisement
Recruitment
Career Placement
TRiO-Student Support Services
TRiO-Educational Talent Search
Financial Aid
Registrar/Admissions & Records
Student Life (includes Clubs, Organizations, Counseling & Athletics):
　　　Clubs identified for Assessment: Ag/Advocates Club, Cosmetology Club, Esports, History Club, Music Club, Phi Beta Lambda, Phi Theta Kappa
Student Support Center
Library Services

Administrative Services

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

Board Policy Bylaw, Budget Process

Committee Name: Finance

Committee Type: Board – Advisory

Mission/Purpose: The Finance Committee (FC) shall ensure fiscal stability and long-term economic health of the College by recommending fiscal policies and strategies aimed at attaining the Board's Strategic Outcomes and supporting the College's mission. Further, the FC oversees the work of the external and internal auditors, reviews proposed financing activities as recommended by the Chief Financial Officer (CFO), reviews major building and renovation projects, and recommends actions to the Board. Finally, the FC will review significant financial matters related to the integrity of senior management, including conflicts of interest and adherence to standards of business conduct as required by College policy.

Scope of Responsibility: The FC shall:
- Implement a long-term financial plan that includes (at a minimum) a tuition, tax levy, investment, capital improvement, and debt management strategies.
- Monitor the College's Composite Financial Index (CFI) score and recommend strategies to ensure performance is within range for public institutions as defined by the Higher Learning Commission.
- Review the annual budget for alignment with the long-term financial plan and the Board's Strategic Outcomes.
- Receive and review finance, budget, capital improvement, and risk management monitoring reports.
- Review the College's annual risk management plan and recommend recommended tort fund levy.
- Hire an investment advisor, review investment performance, and recommend investment policy for Board action.
- Direct the College's annual audit by:
  - Participating in the auditor selection process and recommending an external auditing firm to the Board for consideration.
  - Assessing the external auditor's process for identifying and responding to key audit and internal control risks.
  - Reviewing the accuracy of financial reporting and the adequacy of financial disclosure with the auditor.
  - Reviewing the appropriateness and effectiveness of internal control systems and internal audit functions with the auditor.
  - Monitoring compliance with state and federal regulations and any other laws relevant to the College's activities with the auditor.
  - Considering compliance with all related-party transaction disclosures or conflict of interest disclosures.
  - Coordinate the investigation and evaluation of serious allegations of financial misconduct or conflict of interest.
  - Review the FC Charge annually and recommend improvements to the Board.

Policy Responsibility: General, Institutional Effectiveness, Communications & Public Relations.

Reporting: The FC reports to the Board. The Board will consider all recommendations made by FC and endorse those that benefit the College.

Associated Committees: None.

Composition: 3 duly elected Trustees

Meeting Dates: Quarterly, as needed.

Revenue Sources

FY23 Projected

- Equalization 23%
- Local Tax 16%
- Base Op 10%
- Fees 5%
- CPPRT 12%
- CTE 1%
- Tuition 33%
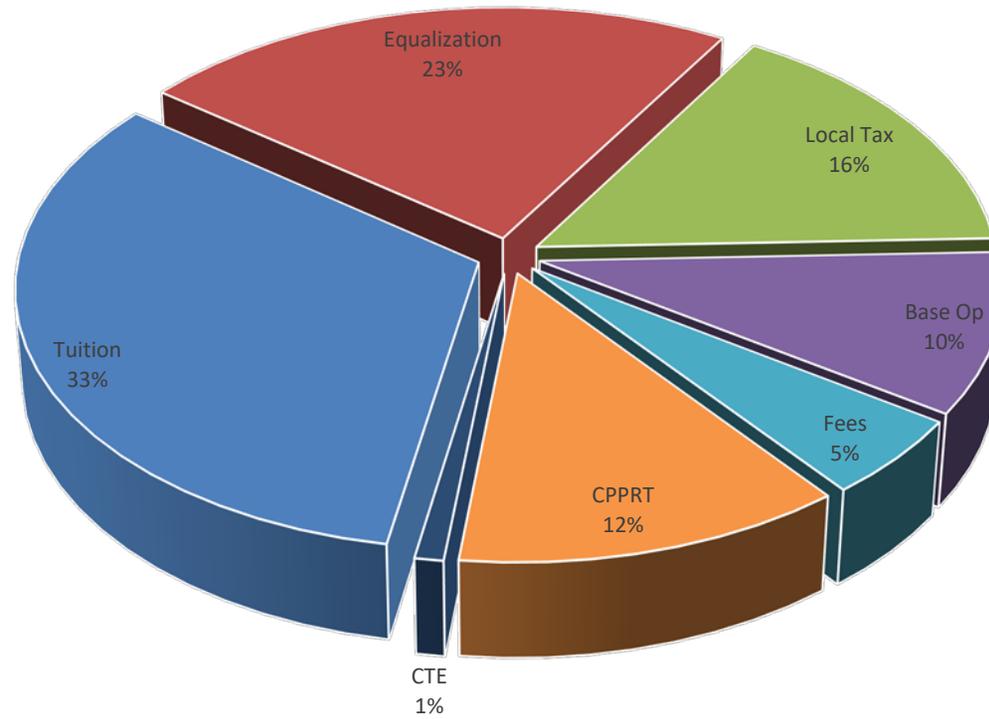
Statistical Data for College Community & Students

Unemployment Trend Over Time

Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Alexander County	11.9%	12.9%	12.0%	12.6%	10.8%	9.2%	9.3%	8.4%	8.1%	6.1%	10.4%	8.1%
Jackson County	8.3%	8.0%	7.9%	7.9%	6.5%	5.6%	5.4%	4.5%	4.5%	3.6%	7.9%	5.4%
Johnson County	12.6%	11.7%	11.6%	12.1%	9.6%	8.5%	8.7%	7.5%	7.5%	5.8%	9.1%	6.0%
Massac County	9.6%	8.9%	9.7%	9.8%	8.0%	7.3%	7.1%	6.5%	6.9%	5.3%	10.1%	5.8%
Pulaski County	12.6%	12.0%	11.4%	12.5%	10.5%	8.9%	8.4%	7.9%	8.0%	6.3%	11.8%	9.3%
Union County	12.1%	11.7%	11.0%	11.2%	8.9%	7.7%	7.4%	6.4%	6.4%	5.4%	8.2%	5.7%

Market Values of Owner Occupied Units
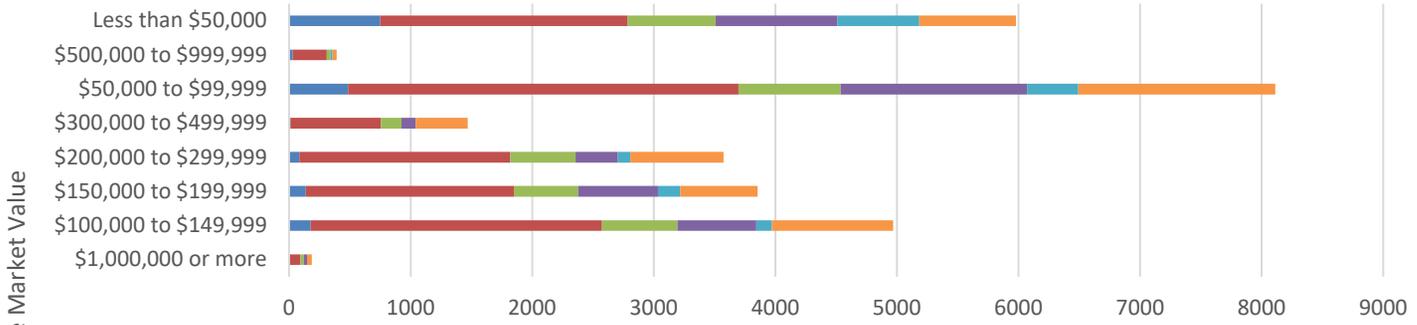
	$1,000,000 or more	$100,000 to $149,999	$150,000 to $199,999	$200,000 to $299,999	$300,000 to $499,999	$50,000 to $99,999	$500,000 to $999,999	Less than $50,000
Alexander County	4	178	137	86	12	486	31	751
Jackson County	90	2396	1713	1735	743	3211	278	2036
Johnson County	29	620	528	536	170	841	32	722
Massac County	25	649	657	347	119	1532	0	1001
Pulaski County	0	129	184	103	0	423	16	674
Union County	39	997	635	768	426	1619	35	795

Number of Owner Occupied Units

Household Income Comparison

	$10,000 to $14,999	$100,000 to $149,999	$15,000 to $24,999	$150,000 to $199,999	$200,000 or more	$25,000 to $34,999	$35,000 to $49,999	$50,000 to $74,999	$75,000 to $99,999	Less than $10,000
Alexander County	7.8%	4.5%	15.4%	2.6%	0.4%	13.2%	17.0%	18.5%	9.4%	11.1%
Jackson County	7.7%	8.6%	15.2%	4.6%	3.2%	10.2%	13.3%	13.2%	9.2%	14.7%
Johnson County	4.6%	14.0%	11.0%	3.2%	2.1%	12.1%	14.9%	19.3%	13.5%	5.1%
Massac County	6.7%	11.9%	14.1%	2.0%	1.2%	11.4%	13.4%	19.6%	13.0%	6.8%
Pulaski County	11.4%	7.4%	17.1%	2.0%	1.6%	12.5%	14.1%	17.4%	7.0%	9.5%
Union County	7.2%	11.2%	11.5%	3.0%	2.5%	10.2%	13.7%	20.1%	14.2%	6.5%

Y-axis: Percentage of Households

X-axis: Income

Employment by Occupation
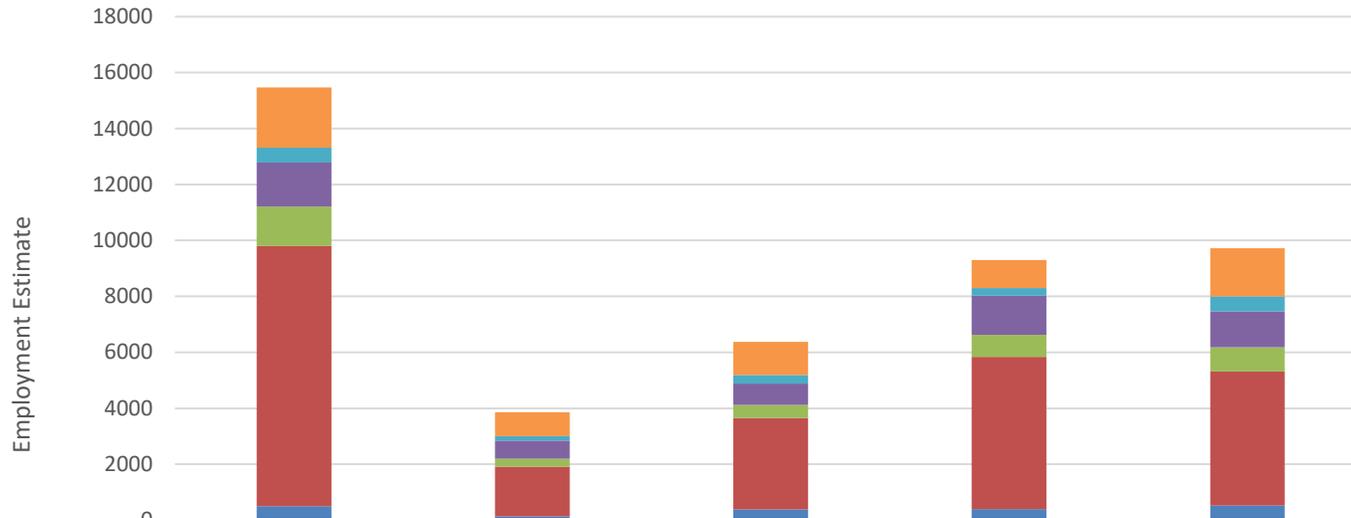
	Management, Business, Science, and Arts	Natural Resources, Construction, and Maintenance	Production, Transportation, and Material Moving	Sales & Office	Service
■ Union County	2152	847	1190	1001	1714
■ Pulaski County	531	159	308	281	540
■ Massac County	1566	649	765	1393	1282
■ Johnson County	1419	287	462	792	870
■ Jackson County	9297	1776	3272	5433	4790
■ Alexander County	500	137	381	402	523

Occupation

Employment by Industry

	Agriculture, Forestry, Fishing, Hunting, and Mining	Arts, Entertainment, Recreation, Accommodation, and Food Services	Construction	Educational Services, Health Care, and Social Assistance	Finance, Insurance, Real Estate, Rental, and Leasing	Information	Manufacturing	Other Services	Professional, Scientific, Management, Administration, and Waste Management Services	Public Administration	Retail Trade	Transportation, Warehousing, and Utilities	Wholesale Trade
Union County	139	171	371	1656	145	14	454	244	219	545	460	312	32
Pulaski County	65	89	97	406	26	22	104	19	24	142	35	123	56
Massac County	195	278	237	843	76	53	378	202	227	455	495	497	82
Johnson County	92	157	127	928	201	44	207	81	94	374	221	184	87
Jackson County	332	875	710	4392	881	130	1353	586	925	1127	1488	676	297
Alexander County	29	25	78	382	46	33	139	19	84	90	147	108	120

Industry

Personnel Resource Allocation - 2022

2022 Employee Headcount
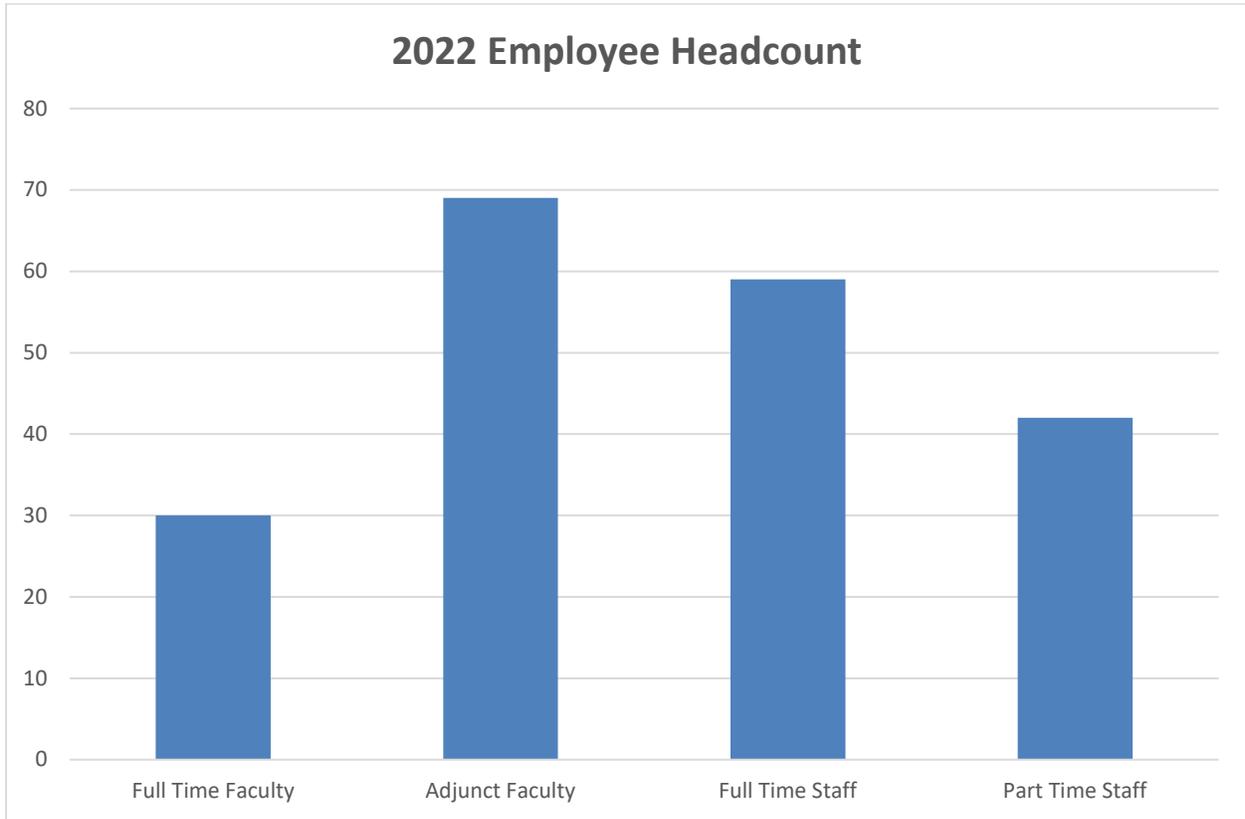
Shawnee Community College (SCC) is committed to its employees. Our faculty & staff are paramount to our mission to provide students with opportunities for successful completion. This critical investment in people equates to a total of 89 full-time and 111 part-time employees in 2022. The College continues to search for professional, skilled employees to concentrate on meeting the changing needs in our community to provide quality education.

Personnel Resource Allocation – 2017 - 2022
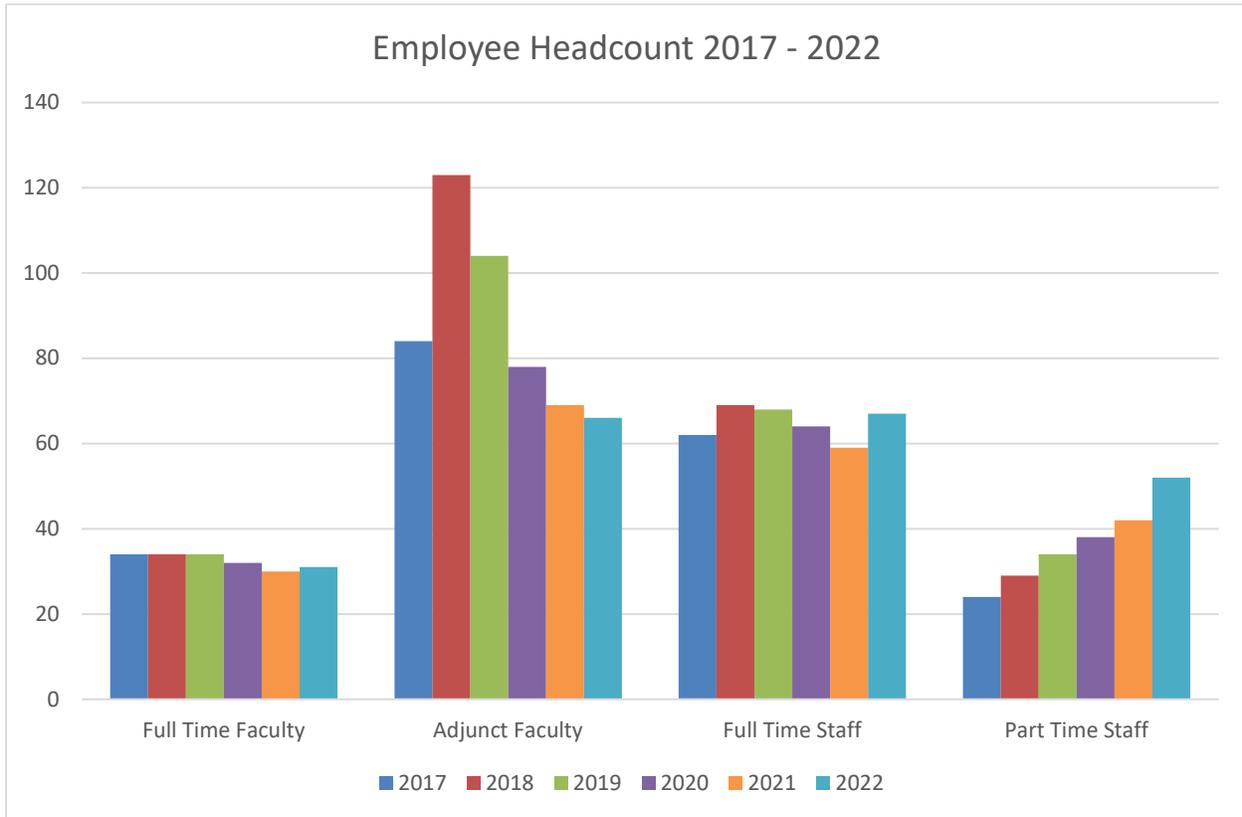
Shawnee Community College (SCC) evaluates each and every position along with responsibilities of each in order to maintain an effective and efficient structure. Faculty represents the number of employees in instruction for the College. In 2021-2022 the part time staff increased as we had to hire extra on a temporary basis in order to sustain the COVID-19 mandates in tracking and testing faculty, staff and students.

Departmental Program Descriptions, Goals & Objectives

The assessment of SCC departments and programs, referred to as entities (Attachment/Appendix X), occurs on an annual cycle that is aligned with the budget cycle (Figure X.). At the beginning of each academic year, all entities with the College complete a Continuous Quality Improvement (CQI) plan that details their goals, objectives, and action plans for that year. Each entity is expected to use the analysis of their key performance indicators (KPIs) from the prior year when determining their priorities. 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 SCC Effectiveness System (SCCES). Budget requests for the following year are also indicated and justified on the CQI. Once completed, the CQI is submitted in WEAVE, the College's assessment program, to allow the assessment team to and Budget Managers access for monitoring.

Figure X

August

CCAF data from Su entered on *previous* CQI; new CQI completed for *this* FY using the May findings/ recommendations and the *approved budget allocations* from July/August.

Include the budget projections for staff, capital, facility needs for *next* FY

September

Chairs and Coordinators review submitted CQIs, seek clarification, etc. on action plans and budget requests

SAAT submits annual monitoring report to Board of Trustees

October

Chairs and Coordinators meet with Deans and Directors regarding preliminary CQI budget requests for following FY

(staff, facility, capital)

November-January

Budget Managers* meet with Admin Services/HR on budget requests/needs

January

Mid-cycle formative review of submitted CQIs ; final modifications made to budget requests

February

Budget Managers* enter budget requests

May-June

Findings from Fa/Sp CCAF entered on CQIs from *this* year and recommendations made for the *next* FY CQI using *preliminary budget requests* entered in February

June-August

Assessment Team analyzes CQI and CCAF data; drafts SAA annual monitoring report

Population, Median Home Value, and Median Household Income for SCC District
Data Source: American Community Survey (ACS)
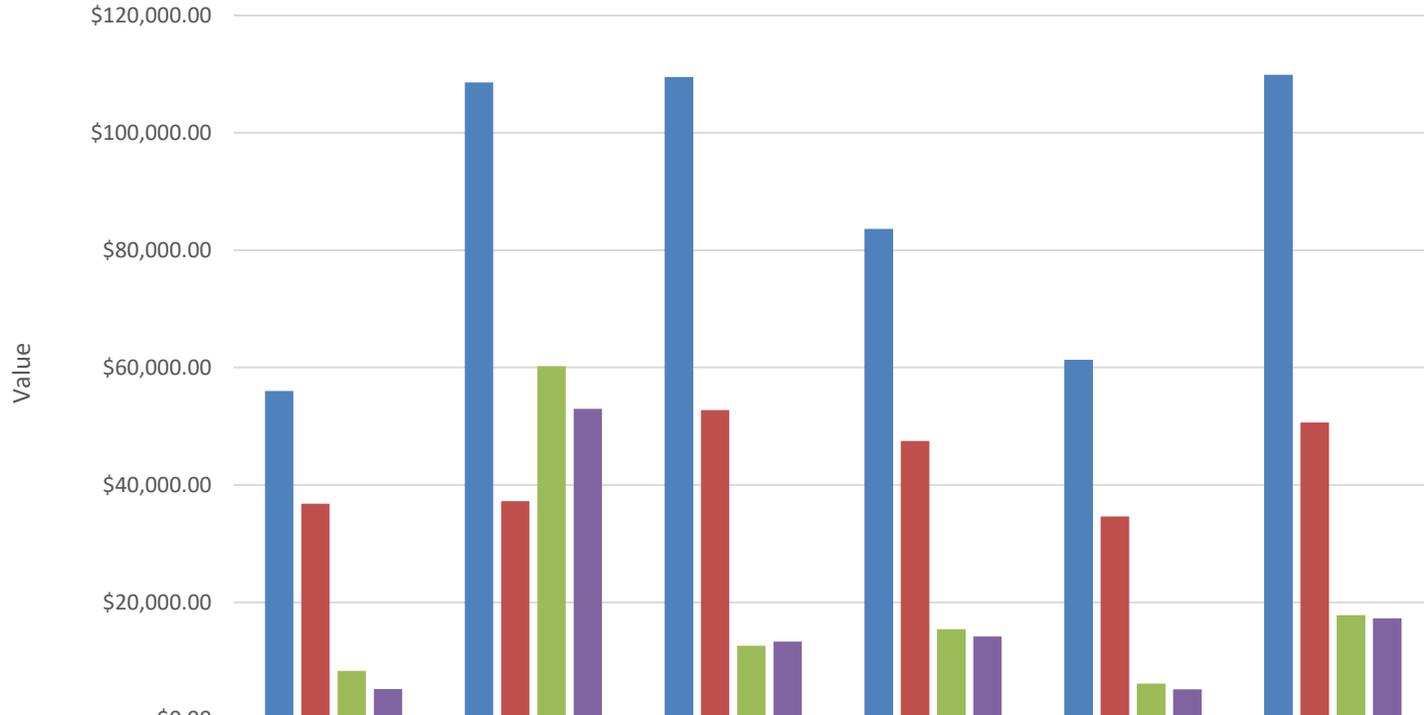
	Alexander County	Jackson County	Johnson County	Massac County	Pulaski County	Union County
■ Sum of Median Home Value	$56,000.00	$108,600.00	$109,500.00	$83,600.00	$61,300.00	$109,900.00
■ Sum of Median Income	$36,806.00	$37,241.00	$52,774.00	$47,481.00	$34,640.00	$50,625.00
■ Sum of Population (2010)	8328	60218	12582	15429	6161	17808
■ Sum of Population (2020)	5240	52974	13308	14169	5193	17244

County

Credit Hour Information FY18-FY22

Data Source: ICCB SR/SU Report
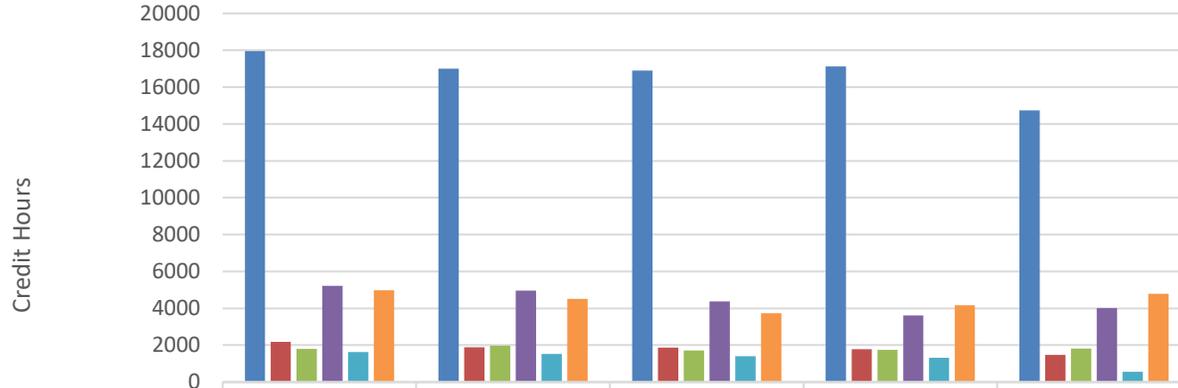
	FY2018	FY2019	FY2020	FY2021	FY2022
Baccalaureate & General Academic	17957	16996	16904	17125	14735
Business & Service Occupational & Vocational	2175	1887	1873	1779	1478
Technical Occupational & Vocational	1801	1970	1713	1743	1827
Health Occupational & Vocational	5216	4956	4381	3621	4017
Remedial Education	1621	1523	1405	1317	554
Adult Basic/Adult Secondary Education, ESL	4976	4514	3731	4160	4790

Fiscal Year

Data Source: ICCB Fall Enrollment Report

Fall Student Enrollment Headcount & FTE

Data Source: ICCB Fall Enrollment Report

Academic Year	Headcount	FTE
2011	2209	1933.17
2012	2085	1812.44
2013	1834	1588.22
2014	1799	1537.98
2015	1819	1412.88
2016	1824	1252.25
2017	1505	1124.87
2018	1125	1061.52
2019	1083	1000.22
2020	1176	991.5
2021	1054	913.35
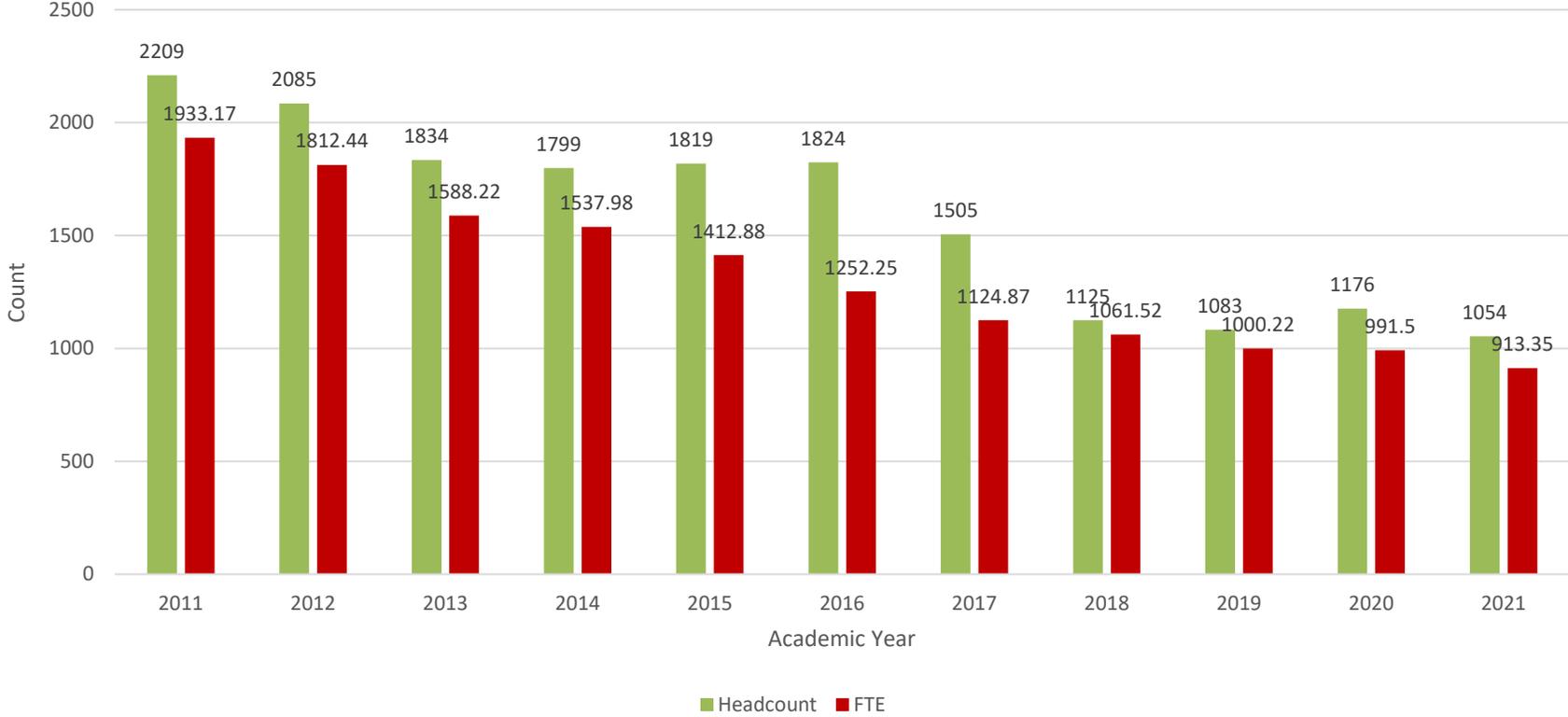
Fall Enrollment By Age
Data Source: ICCB Fall Enrollment Report
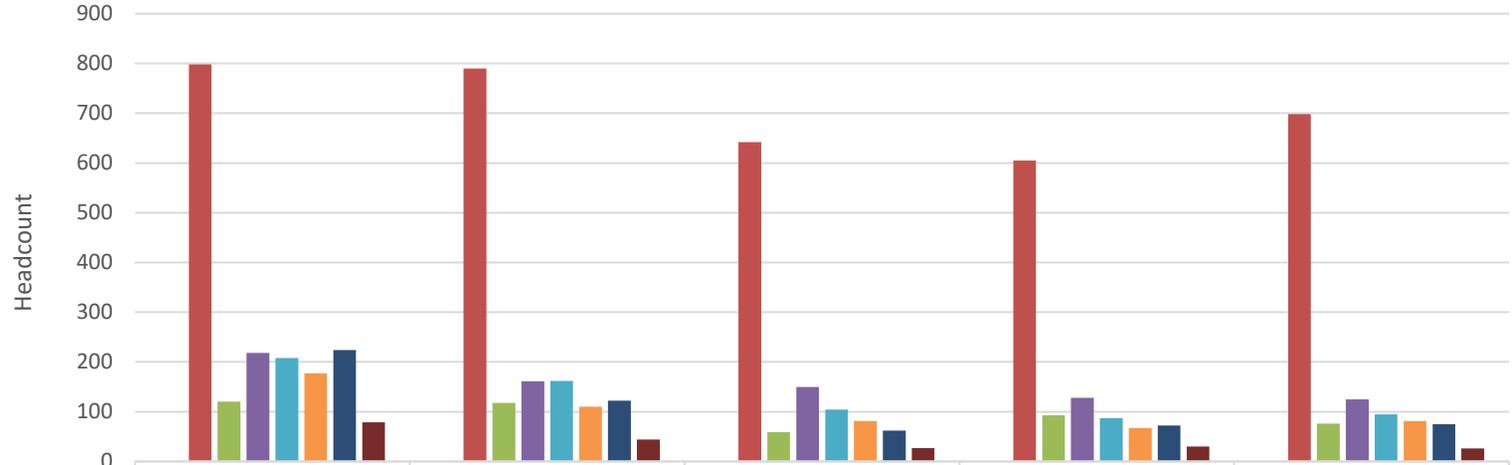
	2016	2017	2018	2019	2020
■ 100 & Over	0	0	0	0	0
■ 16 - 20	798	790	642	605	698
■ 16 & Under	120	118	59	93	76
■ 21 - 24	218	161	150	128	125
■ 25 - 30	208	162	104	87	95
■ 31 - 39	177	110	81	67	81
■ 40 - 55	224	122	62	72	75
■ 56 - 99	79	44	27	30	26

Fall Enrollment Year

Fall Enrollment By Gender
Data Source: ICCB Fall Enrollment Report

Chart: Fall Enrollment By Gender (Headcount vs. Fall Enrollment Year)

Fall Enrollment Year	Female	Male
2016	1091	733
2017	960	545
2018	748	360
2019	715	368
2020	775	401
2021	681	373

Legend: ■ Female ■ Male
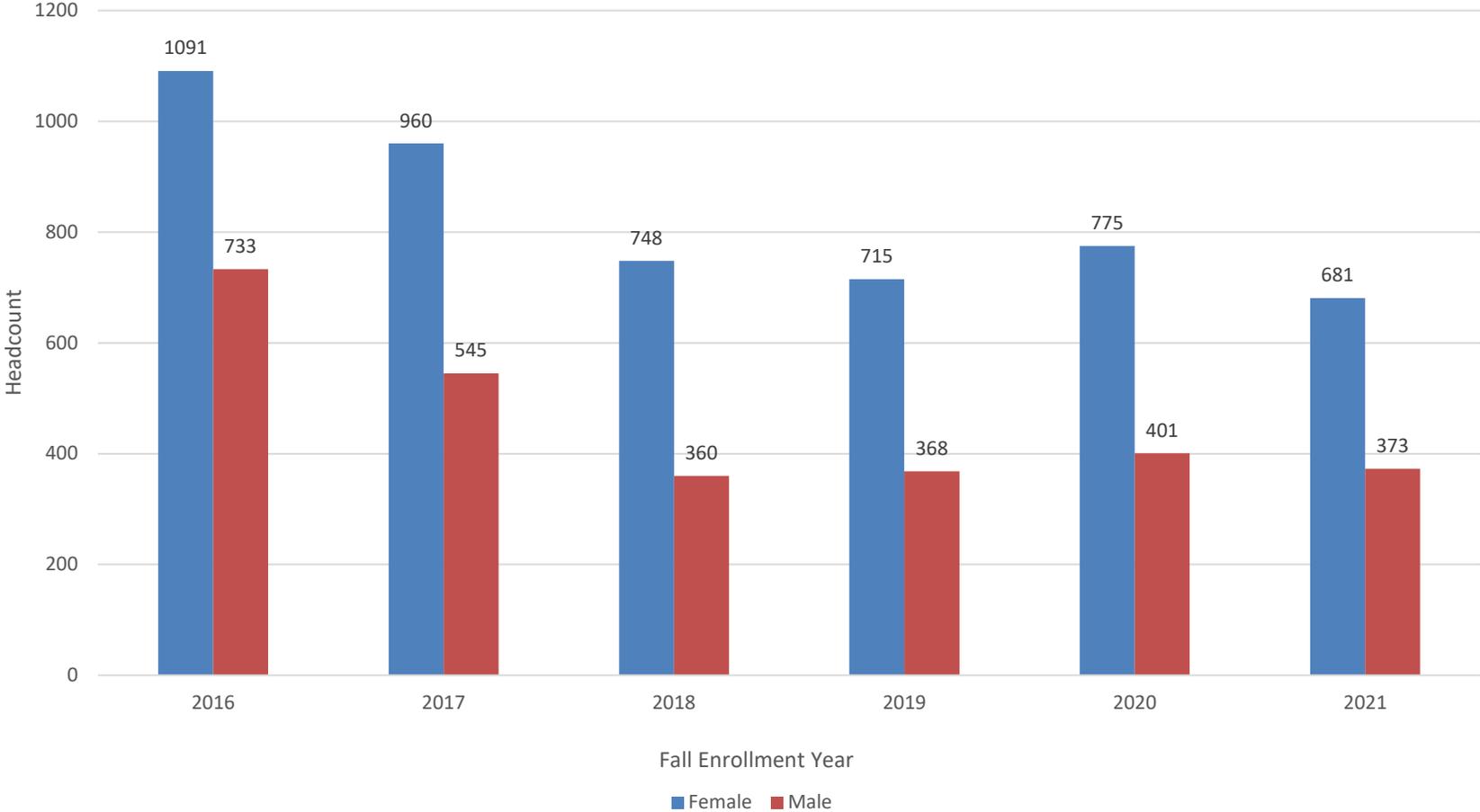
Fall Enrollment By Ethnicity
Data Source: ICCB Fall Enrollment Report
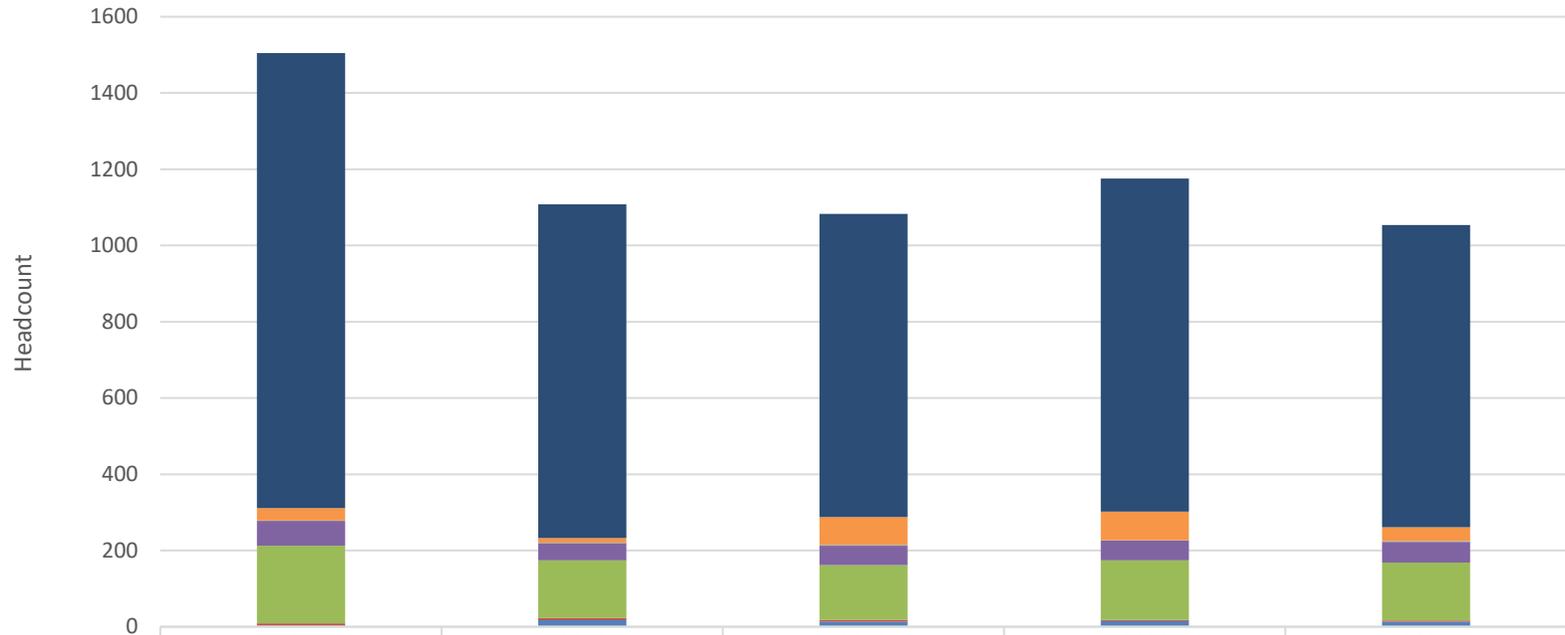
	2017	2018	2019	2020	2021
White Non-Hispanic	1194	875	795	874	793
Unknown	32	13	74	75	37
Pacific Islander	1	1	1	1	1
Hispanic	65	45	51	52	55
Black-Non Hispanic	204	151	144	156	152
Asian	7	6	5	3	3
American Indian	2	17	13	15	13

Fall Enrollment Year

Fall Enrollment By Full Time or Part Time Status

Data Source: ICCB Fall Enrollment Report

Full Time | **Part Time**

Fall Enrollment Year

Headcount

Year	Full Time	Part Time
2017	680	825
2018	686	439
2019	644	439
2020	635	541
2021	465	589
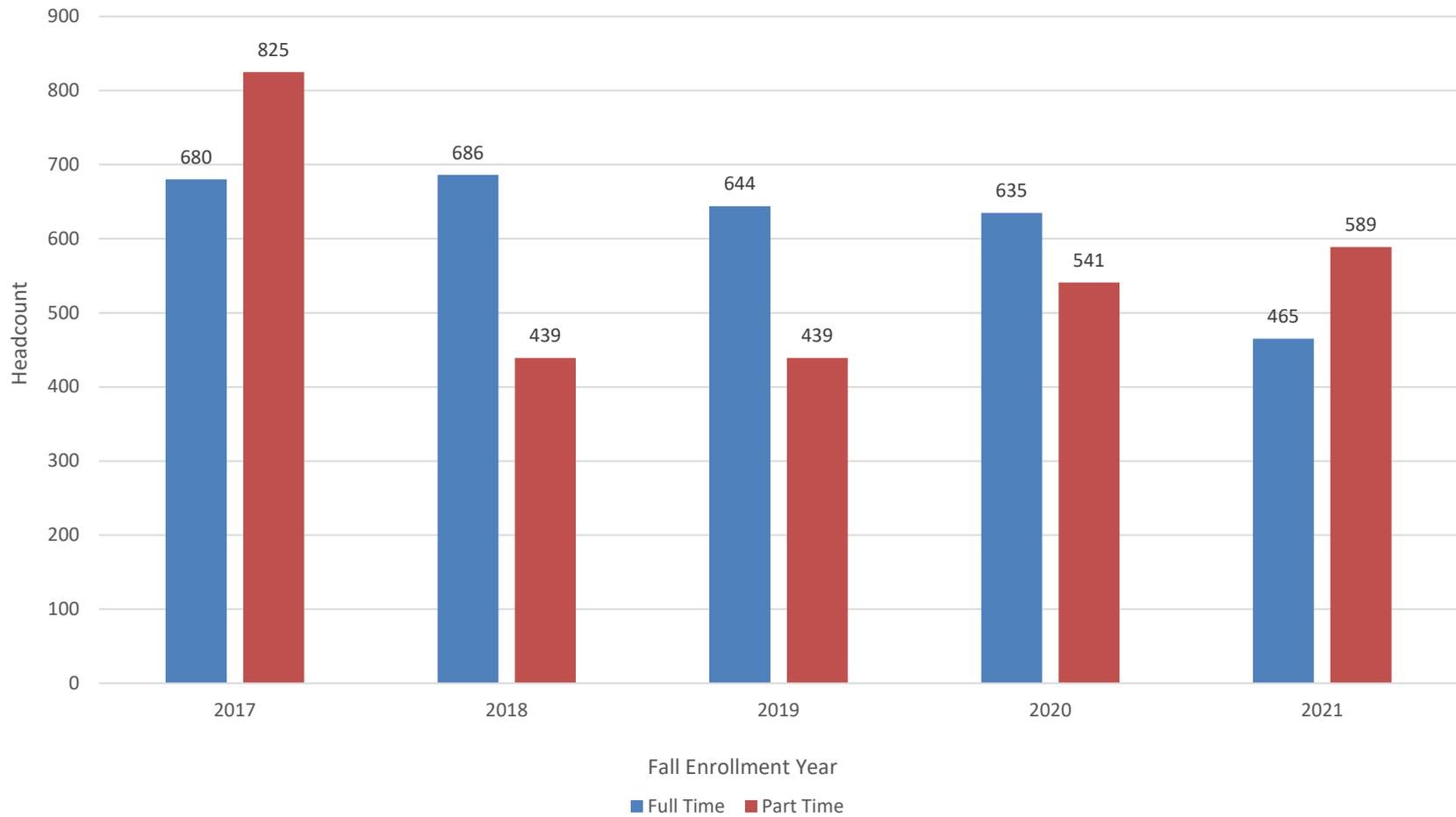
Fall Enrollment By Enrollment Status

Data Source: ICCB Fall Enrollment Report
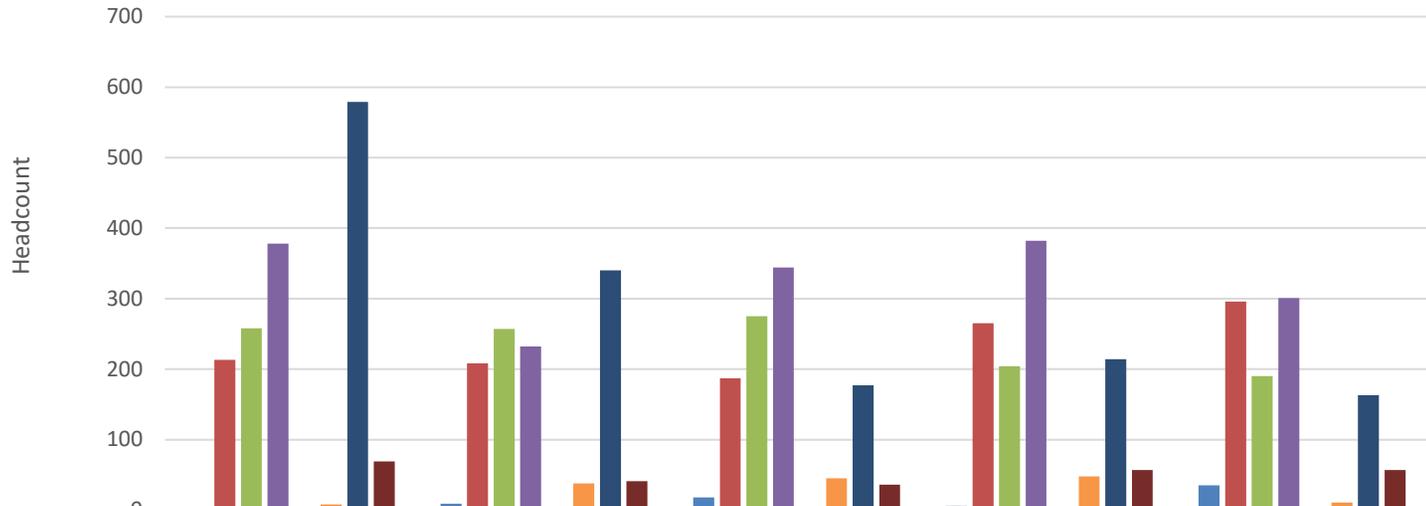
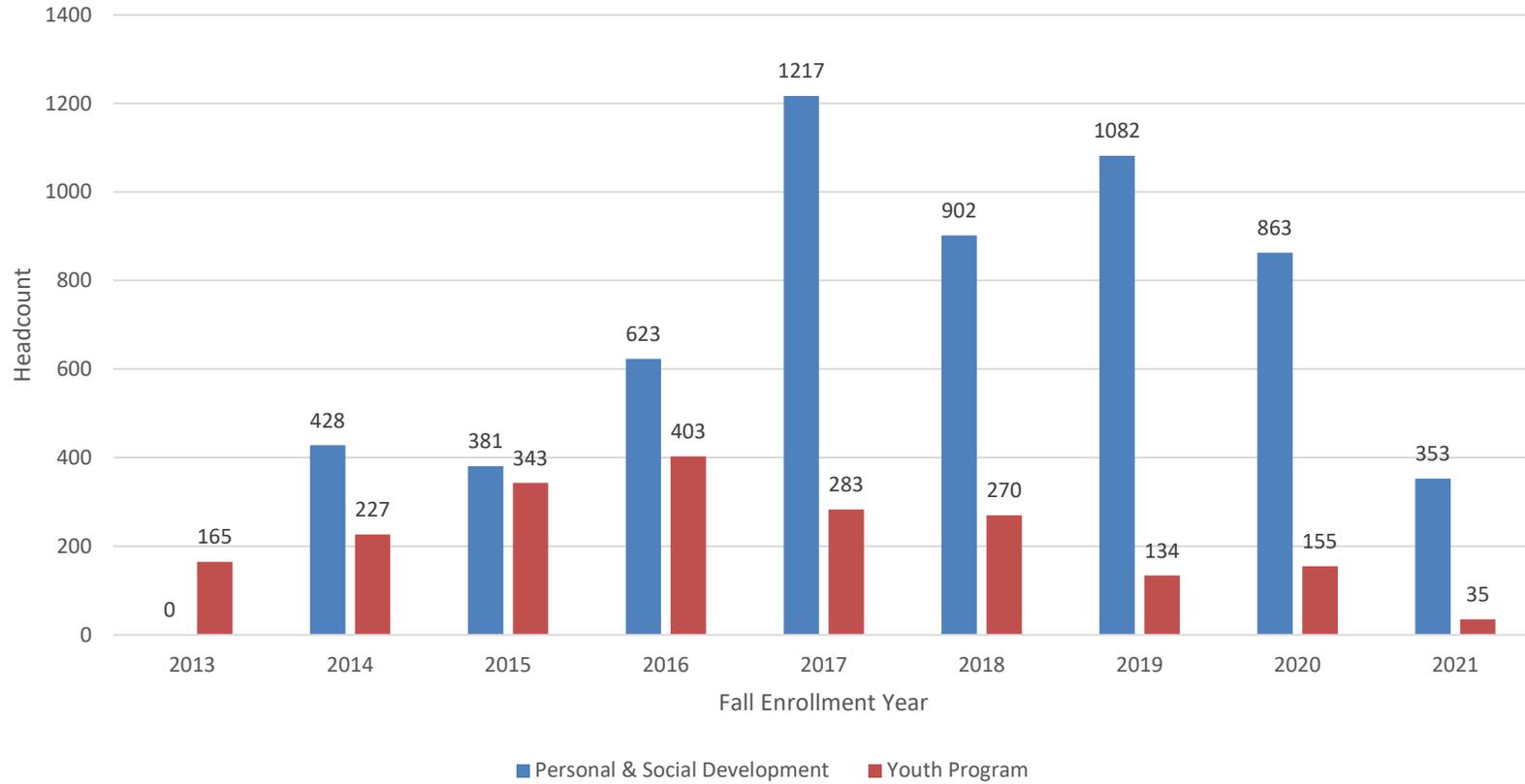|	2017	2018	2019	2020	2021
■ Already Posses Associate or Higher	0	9	18	6	35
■ Continuing	213	208	187	265	296
■ First-Time	258	257	275	204	190
■ High School Student	378	232	344	382	301
■ Move to College from Pre-College	0	0	1	0	0
■ New General Studies/Voc Skill	8	38	45	48	11
■ Returning	579	340	177	214	163
■ Transfer	69	41	36	57	57

Fall Enrollment Year

High School Student Matriculation

Non-Credit Student Statistics

District High School Enrollment FY18-FY21 Data Source: SCC Data System											
FY2018			**FY2019**			**FY2020**			**FY2021**		
# of Graduates	**# Enrolled SCC**	**% of HS Grads**	**# of Graduates**	**# Enrolled SCC**	**% of HS Grads**	**# of Graduates**	**# Enrolled SCC**	**% of HS Grads**	**# of Graduates**	**# Enrolled SCC**	**% of HS Grads**
Anna-Jonesboro											
104	55	53%	145	37	26%	135	48	36%	85	34	40%
Cairo											
21	5	24%	25	10	40%	20	5	25%	22	11	50%
Century											
23	18	78%	25	15	60%	27	13	48%	22	16	73%
Cobden											
22	15	68%	36	8	22%	44	14	32%	55	9	16%
Dongola											
17	11	65%	7	4	57%	10	5	50%	22	3	14%
Egyptian											
16	12	75%	21	12	57%	20	9	45%	11	10	91%
Goreville											
26	18	69%	44	18	41%	38	7	18%	38	11	29%
Joppa											
13	7	54%	11	5	45%	17	7	41%	21	4	19%
Massac											
77	45	58%	104	27	26%	117	31	26%	113	25	22%
Meridian											
26	12	46%	29	12	41%	26	10	38%	52	15	29%
Shawnee											
18	10	56%	18	12	67%	16	3	19%	10	5	50%
Vienna											
87	21	24%	84	27	32%	91	34	37%	87	14	16%
TOTALS											
450	**229**	**51%**	**549**	**187**	**34%**	**561**	**186**	**33%**	**538**	**157**	**29%**

Noncredit Course Enrollment By Activity

Data Source: ICCB N1 Report

Personal & Social Development ■ Youth Program

Noncredit Course Enrollment By Age

Data Source: ICCB N1 Report
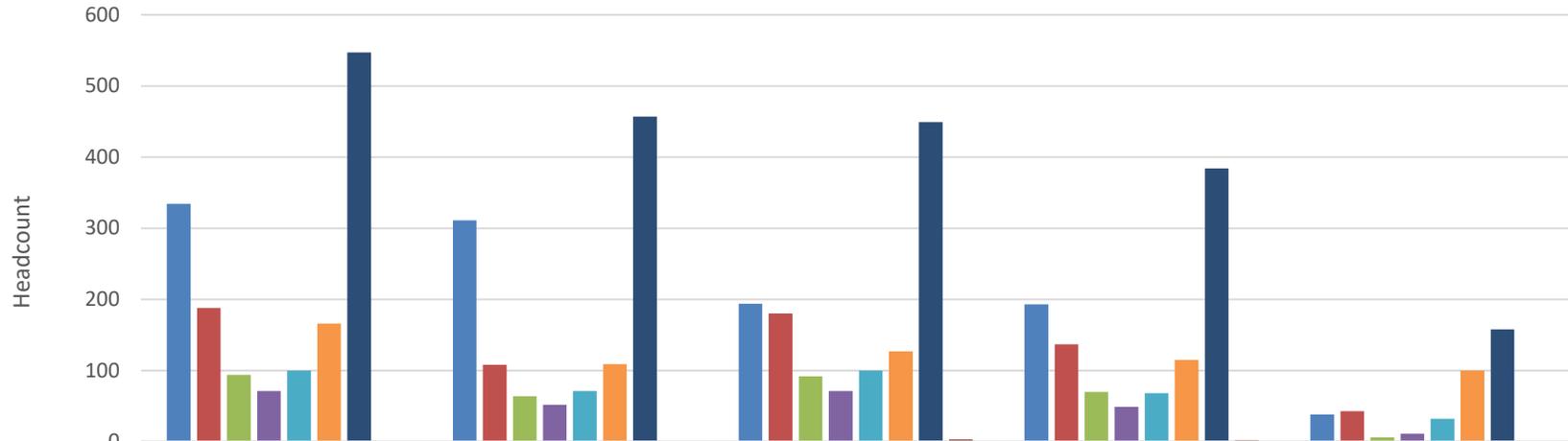
	2017	2018	2019	2020	2021
■ 16 & Under	334	311	194	193	38
■ 17-20	188	108	180	137	43
■ 21-24	94	64	92	70	6
■ 25-30	71	52	71	49	11
■ 31-39	100	71	100	68	32
■ 40-55	166	109	127	115	100
■ 56-99	547	457	449	384	158
■ Unknown	0	0	3	2	0

Fall Enrollment Year

Noncredit Course Enrollment By Gender
Data Source: ICCB N1 Report

Fall Enrollment Year	Female	Male
2013	98	67
2014	409	246
2015	432	292
2016	577	449
2017	775	725
2018	656	516
2019	605	599
2020	495	477
2021	263	125
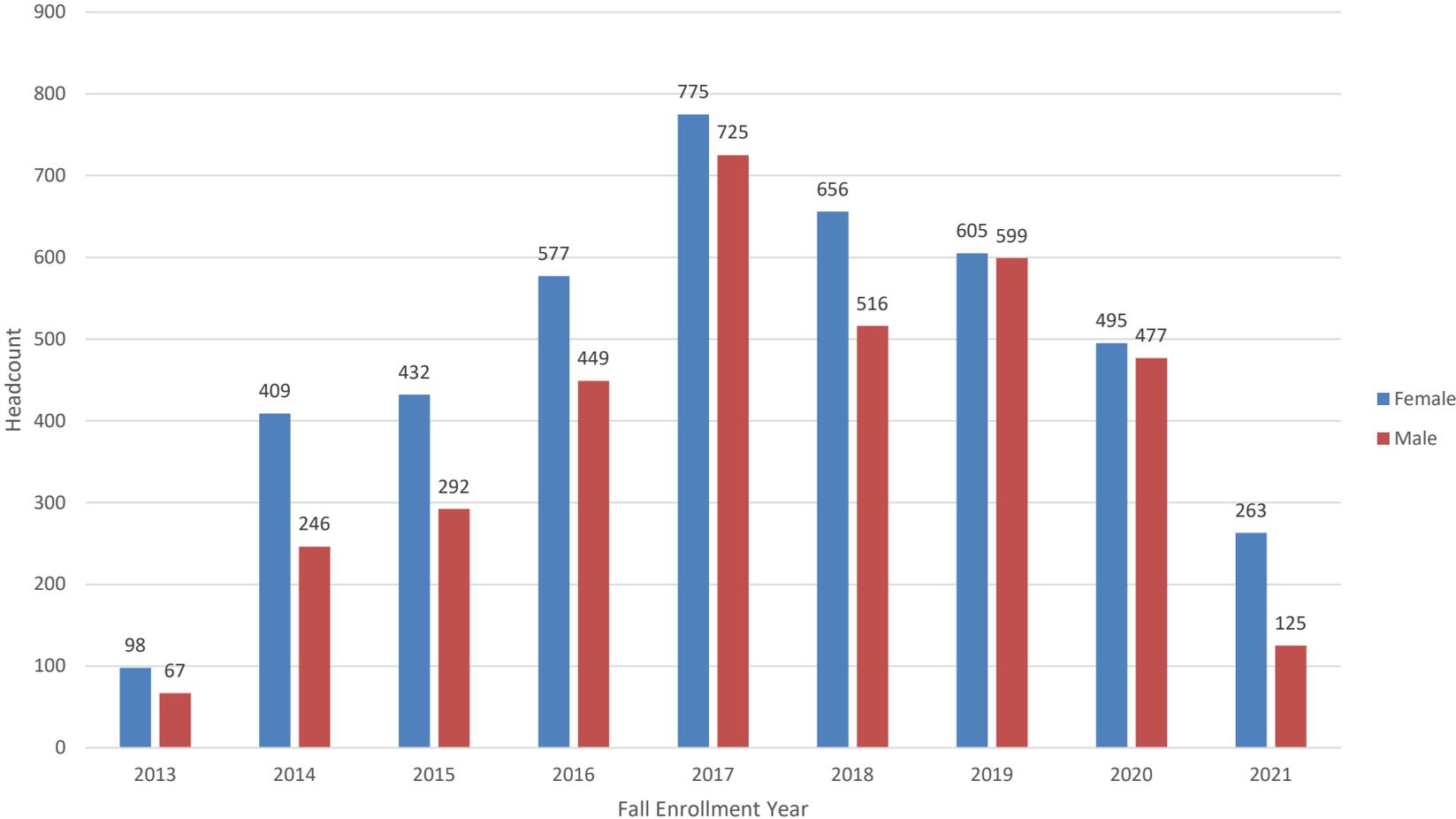
Noncredit Course Enrollment By Ethnicity

Data Source: ICCB N1 Report
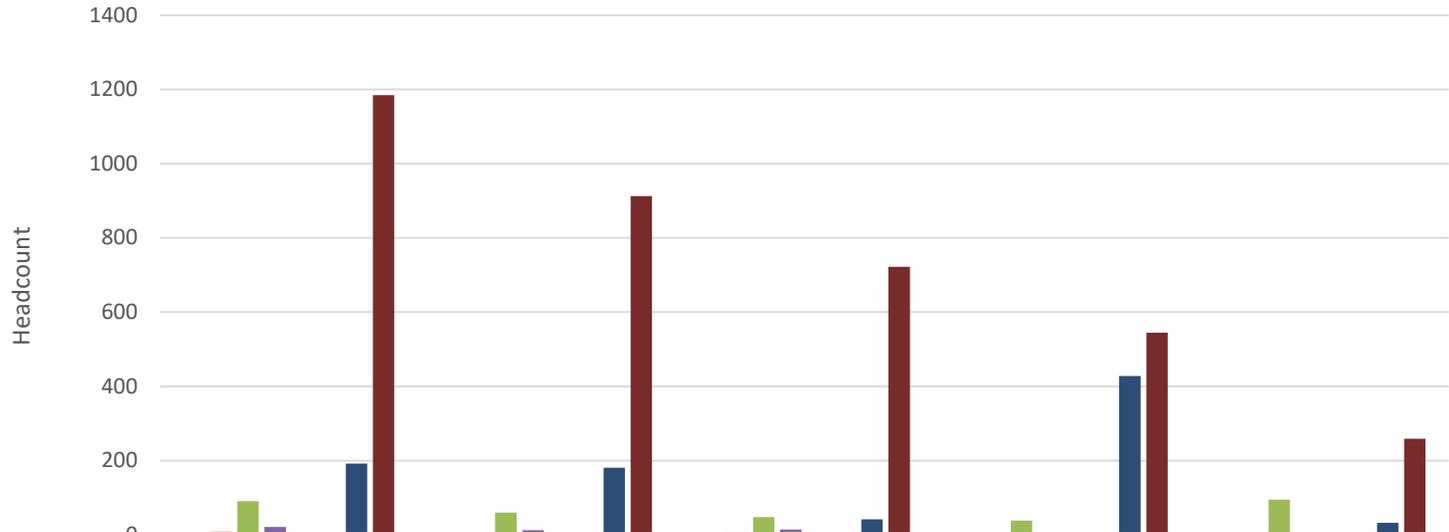
	2017	2018	2019	2020	2021
■ American Indian/Alaska Native	2	1	3	0	0
■ Asian	8	3	7	2	1
■ Black/African American	91	60	48	38	95
■ Hispanic/Latino	21	13	14	5	1
■ Native Hawaiian/Pacific Islander	1	1	1	1	0
■ Nonresident Alien	0	0	0	0	0
■ Unknown	192	181	42	428	32
■ White	1185	913	722	545	259

Glossary of Acronyms and Terminology

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
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.
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
COVID-19	Coronavirus Disease 2019, the official name by WHO.
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.
EDR	Economic Development Region
EO	Executive Order – A signed, written and/or published directive.
ERP	Enterprise Resource Planning
FCA	Facilities Conditions 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. *(IRS.gov)*
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 project.
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.
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 Assessment
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 Affair
VPAS	Vice President of Administrative Services and Chief Financial Officer
WEAVE	Shawnee Community College Assessment Program
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.