State of Illinois
Community College District No. 522

July 1, 2026 to June 30, 2027

Annual Budget

Southwestern Illinois College
2500 Carlyle Avenue
Belleville, Illinois 62221

RESOLUTION

ADOPTING FISCAL YEAR 2026 – 2027 BUDGET

WHEREAS, the Board of Trustees of Community College District No. 522, counties of St. Clair, Madison, Monroe, Randolph, Washington, Bond, Perry and Montgomery, State of Illinois (hereinafter referred to as "Board") has caused to be prepared in tentative form a budget for the fiscal year commencing July 1, 2026 and terminating June 30, 2027 and the Secretary of the Board of Trustees has made said tentative budget conveniently available to public inspection for at least thirty (30) days prior to final action thereon; and

WHEREAS, a public hearing was held as to such tentative budget on the 15th day of July 2026 at the hour of 5:30 p.m. CDST, in the Marsh Conference Room of Southwestern Illinois College, 2500 Carlyle Avenue. Belleville, Illinois, after notice of such hearing had been published in newspapers of general circulation published in each county in which any part of Community College District No. 522 is located at least 30 days prior to the date of hearing and all other legal requirements having been satisfied; and

WHEREAS, specific expenses that may be paid from the tax levied for operation and maintenance of facilities purposes and the purchase of college grounds pursuant to Section 3-20.3 of the Illinois Public Community College Act (110 ILCS 805/3-20.3) shall be paid from said tax to the extent provided for in and contemplated by said budget:

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of Community College District No. 522, Counties of St. Clair, Madison, Monroe, Randolph, Washington, Bond, Perry and Montgomery, State of Illinois, as follows:

Section 1: That the tentative budget containing an estimate of the amount available in each fund separately, and the proposed expenditures from each fund during the fiscal year commencing July 1, 2026 and terminating June 30, 2027, be and the same is hereby adopted as the budget of Community College District No. 522 for said fiscal year.

Section 2: That a copy of this budget resolution, certified by the Secretary of the Board of Trustees, together with an estimate of revenues by source anticipated to be received, certified by the Treasurer of Community College District No. 522, shall be filed by the Secretary of the Board of Trustees in the offices of the county clerks of St. Clair, Madison, Monroe, Randolph, Washington, Bond, Perry, and Montgomery, within thirty (30) days after the date of adoption of said budget resolution.

Section 3: This resolution shall be in full force and effect upon its passage.

SOUTHWESTERN ILLINOIS COLLEGE
FY 27 Estimated Budget - Operating Funds

Description	Tentative Budget FY 2025	Tentative Budget FY 2026	Tentative Budget FY 2027		Budget Increase/ (Decrease)
Revenues					
Property Taxes	25,236,412	28,930,054	30,154,566	$	1,224,512
TIF	155,000	155,000	50,000	$	(105,000)
IDOR CPP Replacement Tax	2,081,393	934,538	600,000	$	(334,538)
ICCB Credit Hour Grant	6,877,919	7,133,136	6,906,148	$	(226,988)
ICCB Equalization	5,718,370	4,824,530	4,947,110	$	122,580
ICCB CTE	871,089	886,830	50,000	$	(836,830)
ICCB Other	8,255	6,220	5,000	$	(1,220)
Federal Government	2,800	0	0	$	-
Tuition	23,383,272	25,441,425	26,664,920	$	1,223,495
Student Fees	7,498,667	7,038,794	7,121,011	$	82,217
Sales & Service Fees	1,140,000	695,558	662,000	$	(33,558)
Interest	4,008,000	5,408,983	6,403,896	$	994,913
Other Misc. Rev	470,000	1,279,439	852,024	$	(427,415)
Transfers in from other funds		1,084,693	1,170,000	$	85,307
TOTAL ESTIMATED REVENUE	**77,451,177**	**83,819,200**	**85,586,675**	**$**	**1,767,475**
Expenditures					
Salaries	39,918,880	45,370,357	46,220,433	$	850,076
Benefits	6,362,589	7,016,055	7,278,672	$	262,617
Contractual Services	5,154,079	6,126,304	6,106,297	$	(20,007)
Supplies	8,193,719	9,278,834	10,338,321	$	1,059,487
Travel & Meeting Expense	507,093	825,555	727,350	$	(98,205)
Fixed Charges	520,130	372,948	1,408,942	$	1,035,994
Utilities	2,584,473	3,135,470	4,034,296	$	898,826
Capital	6,276,584	3,551,148	441,768	$	(3,109,380)
Institutional Waivers	4,215,000	3,388,000	6,471,360	$	3,083,360
Other	2,100	64,300	150,000	$	85,700
Transfers to Other Funds	3,716,530	4,690,229	2,409,236	$	(2,280,993)
TOTAL ESTIMATED EXPENDITURES	**$ 77,451,177**	**$ 83,819,200**	**$ 85,586,675**	**$**	**1,767,475**
SURPLUS (DEFICIT)	0	0	0		
FUND BALANCE - BEGINNING		**$ 90,866,964**	**$ 85,586,675**		
FUND BALANCE - ENDING		**$ 90,866,964**	**$ 85,586,675**		

Summary of Budget By Fund
For The Fiscal Year 2027

	General		Special Revenue			Debt Service		Capital Projects	Proprietary Funds	
	Education Fund	Operations and Maintenance Fund	Restricted Purposes Fund	Audit Fund	Liability, Protection and Settlement Fund	Bond and Interest Fund	Working Cash	Operations and Maintenance Fund (Restricted)	Auxiliary Enterprises Fund	**Total of All Funds**
Beginning Balance (est)	$61,080,152	$24,506,523	$2,126,500	$109,759	$7,450,616	$1,987,327	$49,125,381	$83,494,768	$2,829,327	**$232,710,353**
										$0
Budgeted Revenues	74,590,979	9,825,697	47,306,980	119,317	3,003,792	7,538,641	1,000,000	1,355,871	12,833,095	**$157,574,371**
Budgeted Expenditures	-70,528,276	-12,649,163	-44,857,473	-88,400	-4,966,254	-7,533,987	0	-23,590,031	-18,998,384	**-$183,211,968**
Budgeted Transfers										**$0**
(to) from other Funds:										**$0**
Education Fund									2,409,236	**$2,409,236**
Operatins & Maintenance Fund							-1,170,000			**-$1,170,000**
Restricted Purposes Fund										**$0**
Trust and Agency Fund										**$0**
Auxiliary Enterprise Fund	-2,409,236									**-$2,409,236**
Working Cash Fund		1,170,000								**$1,170,000**
Operations & Maintenance Fund (Restr)							-8,700,000	8,700,000		**$0**
Interfund Loan										**$0**
Education Fund										**$0**
Operations & Maintenance Fund (Restr,)										**$0**
										$0
Budgeted Ending Balance	$62,733,619	$22,853,057	$4,576,007	$140,676	$5,488,154	$1,991,981	$40,255,381	$69,960,608	-$926,726	**$207,072,756**

The Official Budget which is accurately summarized in this document was approved by the Board of Trustees on July 15, 2026
Date

Attest: /S/ Beverly J Fiss
Secretary, Board of Trustees

Summary of Anticipated Revenues
For The Fiscal Year 2027
Southwestern Illinois College District No.522

Said Community College's current estimates of revenues anticipated for the Fiscal Year are displayed below. These estimates are based on the best information presently available and may be revised before adoption of the Fiscal Year budget.

/s/ Jacob Wheeler
Chief Fiscal Officer of Community College District No. 522

/s/ Jacob Wheeler
Attest: Treasurer College District No. 522

Revenues by Source

	General			**Special Revenue**		**Debt Service**		**Capital Projects**	**Proprietary Funds**
	Education Fund	Operations and Maintenance Fund	Restricted Purposes Fund	Audit Fund	Liability, Protection and Settlement Fund	Bond and Interest Fund	Working Cash	Operations and Maintenance Fund (Restricted)	Auxiliary Enterprises Fund
Local Government									
Current Taxes	14,317,995	3,037,151	-	119,317	3,003,792	7,538,641	-	1,355,871	-
Equity Tax	7,679,652	5,119,768	-	-	-	-	-	-	-
Payment in Lieu of Taxes (TIF)	50,000	-	-	-	-	-	-	-	-
Corp. Personal Property Replacement Taxes	330,000	270,000	-	-	-	-	-	-	-
Other	-	-	50,000	-	-	-	-	-	12,192,895
State Government									
ICCB Credit Hour Grants	6,906,148	-	-	-	-	-	-	-	-
ICCB Equalization Grants	3,710,333	1,236,778	-	-	-	-	-	-	-
ICCB Performance Based Funding	5,000	-	5,000,000	-	-	-	-	-	-
ICCB CTE	50,000	-	-	-	-	-	-	-	-
SURS on Behalf			17,606,980						
Other	-	-	4,500,000	-	-	-	-	-	-
Federal Government									
Department of Education	-	-	16,000,000	-	-	-	-	-	-
Department of Labor	-	-	250,000	-	-	-	-	-	-
Federal Pass Through	-	-	3,000,000	-	-	-	-	-	-
Department of Homeland Security	-	-	-	-	-	-	-	-	-
CNCS Pass Through			-						
Other	-	-	-	-	-	-	-	-	-
Student Tuition and Fees									
Tuition	26,664,920	-	-	-	-	-	-	-	-
Fees	7,121,011	-	-	-	-	-	-	-	-
Other Sources									
Sales and Service Fees	500,000	-	-	-	-	-	-	-	640,200
Facilities Revenue	-	162,000	-	-	-	-	-	-	-
Non Governmental Grants			900,000						
Investments Revenue	6,403,896	-	-	-	-	-	1,000,000	-	-
Transfer from Other Funds	-	1,170,000	-	-	-	-	-	8,700,000	2,409,236
Other (miscellaneous)	852,024	-	-	-	-	-	-	-	-
Total Fiscal Year Anticipated Revenue	**74,590,979**	**10,995,697**	**47,306,980**	**119,317**	**3,003,792**	**7,538,641**	**1,000,000**	**10,055,871**	**15,242,331**

Summary of Budgeted Revenues
For the Fiscal Year 2027

Southwestern Illinois College

Operating Revenues by Source

	Education Fund	Operations And Maintenance Fund	Total Operating Fund
Local Government			
Current Taxes	14,317,995	3,037,151	17,355,146
Equity Tax	7,679,652	5,119,768	12,799,420
Payment in Lieu of Taxes (TIF)	50,000	-	50,000
Corporate Personal Property Replacement Taxes	330,000	270,000	600,000
Total Local Government	**22,377,647**	**8,426,919**	**30,804,566**
State Government			
ICCB Credit Hour Grants	6,906,148	-	6,906,148
ICCB Equalization Grants	3,710,333	1,236,778	4,947,110
ICCB Performance Based Funding	5,000		5,000
ICCB CTE	50,000	-	50,000
Other (list)*			-
Total State Government	**10,671,481**	**1,236,778**	**11,908,258**
Student Tuition and Fees			-
Tuition	26,664,920		26,664,920
Fees	7,121,011		7,121,011
Other (list)*			-
Total Student and Fees	**33,785,931**	**-**	**33,785,931**
Other Sources			
Sales and Service Fees	500,000		500,000
Facilities Revenue	-	162,000	162,000
Investments Revenue	6,403,896	-	6,403,896
Non-governmental Grants			-
Transfer from Other Funds		1,170,000	1,170,000
Other (miscellaneous)	852,024		852,024
Total Other Sources	**7,755,920**	**1,332,000**	**9,087,920**
Total Budgeted Revenue	**74,590,979**	**10,995,697**	**85,586,675**
Grand Total			**85,586,675**

Summary of Budgeted Expenditures
For The Fiscal Year 2027

By Program

	Education Fund	Operations And Maintenance Fund	Total Operating Fund
Instruction	37,184,204	-	37,184,204
Academic Support	2,612,498	-	2,612,498
Student Services	7,053,306	-	7,053,306
Public Service	441,988	-	441,988
Organized Research	-	-	-
Independent Operations	-	-	-
Operation & Maintenance of Plant	-	12,649,163	12,649,163
Institutional Support	16,789,920	-	16,789,920
Institutional Waivers	6,446,360		
Transfers	-	-	-
Total Budgeted Expenditures	**70,528,276**	**12,649,163**	**83,177,439**

By Object			
Salaries	42,829,041	3,391,392	46,220,433
Employee Benefits	6,540,945	737,727	7,278,672
Contractual Services	4,582,320	1,523,977	6,106,297
General Materials & Supplies	8,432,294	1,906,027	10,338,321
Conference & Meeting Expenses	713,650	13,700	727,350
Fixed Charges	360,242	1,048,700	1,408,942
Utilities	6,656	4,027,640	4,034,296
Capital Outlay	441,768	-	441,768
Other (list)	6,621,360	-	6,621,360
Provision for contingency			
Transfers	-	-	-
Total Budgeted Expenditures	**70,528,276**	**12,649,163**	**83,177,439**

Budgeted Expenditures
For The Fiscal Year 2027

Education Fund

		Appropriations		Totals
Instruction				
Salaries	$	27,150,229		
Employee Benefits		4,120,859		
Contractual Services		2,394,557		
General Materials and Supplies		3,167,583		
Conference and Meeting Expenses		209,700		
Fixed Charges		24,002		
Utilities		506		
Capital Outlay		91,768		
Other	$	25,000	$	37,184,204
Academic Support				
Salaries	$	733,324		
Employee Benefits		130,595		
Contractual Services		345,321		
General Materials and Supplies		1,395,125		
Conference and Meeting Expenses		7,400		
Fixed Charges		733		
Capital Outlay		-		
Other	$	-	$	2,612,498
Student Services				
Salaries	$	5,451,137		
Employee Benefits		757,544		
Contractual Services		212,000		
General Materials and Supplies		358,075		
Conference and Meeting Expenses		273,050		
Fixed Charges		1,500		
Utilities		-		
Capital Outlay		-		
Other	$		$	7,053,306
Public Service				
Salaries	$	329,026		
Employee Benefits		12,962		
Contractual Services		57,500		
General Materials and Supplies		36,500		
Conference and Meeting Expenses		6,000		
Fixed Charges		-		
Utilities		-		
Capital Outlay	0	-		
Other	$	-	$	441,988

Budgeted Expenditures
For The Fiscal Year 2027

Education Fund

		Appropriations		Totals
Organized Research				
Salaries	$	-		
Employee Benefits		-		
Contractual Services		-		
General Materials and Supplies		-		
Conference and Meeting Expenses		-		
Other		-	$	-
Independent Operations				
Salaries		-		
Employee Benefits		-		
Contractual Services		-		
General Materials and Supplies		-		
Conference and Meeting Expenses		-		
Fixed Charges		-		
Utilities		-		
Other		-	$	-
Operations and Maintenance of Plant				
Salaries		-		
Employee Benefits		-		
Contractual Services		-		
General Materials and Supplies		-		
Conference and Meeting Expenses		-		
Utilities		-		
Other		-	$	-
Institutional Support				
Salaries		9,165,325		
Employee Benefits		1,518,985		
Contractual Services		1,572,942		
General Materials and Supplies		3,475,011		
Conference and Meeting Expenses		217,500		
Fixed Charges		334,007		
Utilities		6,150		
Capital Outlay		350,000		
Other	$	150,000	$	16,789,920
Institutional Aid				
Waivers		6,446,360		6,446,360

Budgeted Expenditures
For The Fiscal Year 2027

Education Fund

		Appropriations		Totals
Transfers	$	-	$	-
Grand Total			$	**70,528,276**

Budgeted Expenditures
For The Fiscal Year 2027

Operations and Maintenance Fund

		Appropriations		Totals
Operations and Maintenance of Plant				
Salaries	$	3,391,392		
Employee Benefits		737,727		
Contractual Services		1,523,977		
General Materials and Supplies		1,906,027		
Conference and Meeting Expenses		13,700		
Fixed Charges		1,048,700		
Utilities		4,027,640		
Capital Outlay				
Other	$		$	12,649,163
Transfers	$	-	$	-
Grand Total			**$**	**12,649,163**

Budgeted Revenues
For The Fiscal Year 2027

Restricted Purposes Fund

	Revenues	Totals
Local Government Sources		
Local Government Sources	50,000	50,000
State Government Sources		
ICCB Grants	5,000,000	
Adult Ed Grants	500,000	
ISAC	2,000,000	
SURS	17,606,980	
Other IL Govt Sources	2,000,000	27,106,980
Federal Government Sources		
Department of Education	16,000,000	
Department of Labor	250,000	
Federal Pass Through	3,000,000	
Department of Homeland Security	-	
CNCS Passthrough	-	19,250,000
Other Sources		
Non-governmental Gifts, Grants and Bequests	900,000	900,000
Grant Total		**47,306,980**

Budgeted Expenditures
For The Fiscal Year 2027

Restricted Purposes Fund

		Appropriations		Totals
Instruction				
Salaries	$	2,059,288		
Employee Benefits		327,868		
Contractual Services		400,301		
General Materials and Supplies		736,398		
Conference and Meeting Expenses		1,110,336		
Fixed Charges		185,200		
Utilities		870		
Capital Outlay		229,494		
Other	$	993,155	$	6,042,910
Academic Support				
Salaries	$	323,400		
Employee Benefits		106,722		
Contractual Services		16,250		
General Materials and Supplies		111,000		
Conference and Meeting Expenses		3,000		
Utilities		-		
Capital Outlay		8,091		
Other	$	431,537	$	1,000,000
Student Services				
Salaries	$	450,585		
Employee Benefits		111,226		
Contractual Services		226,050		
General Materials and Supplies		501,954		
Conference and Meeting Expenses		181,125		
Utilities		1,200		
Capital Outlay		487,071		
Other	$	297,024	$	2,256,235
Public Service				
Salaries	$	4,710,583		
Employee Benefits		861,040		
Contractual Services		489,480		
General Materials and Supplies		142,056		
Conference and Meeting Expenses		327,767		
Fixed Charges		1,226,348		
Utilities		2,676		
Capital Outlay		-		
Other	$	733,101	$	8,493,051

Budgeted Expenditures
For The Fiscal Year 2027

Restricted Purposes Fund

	Appropriations		Totals
Operations and Maintenance of Plant			
Salaries	453,375		
Employee Benefits	142,835		
Contractual Services	4,524,555		
General Materials and Supplies	350,000		
Conference and Meeting Expenses	-		
Fixed Charges	201,000		
Utilities	654,000		
Capital Outlay	318,371		
Other	255,865	$	6,900,001

Budgeted Expenditures
For The Fiscal Year 2027

Restricted Purposes Fund

		Appropriations		Totals
Institutional Support				
Salaries	$	-		
Employee Benefits		-		
Contractual Services		2,418,168		
General Materials and Supplies		37,753		
Conference and Meeting Expenses		-		
Fixed Charges		-		
Utilities		-		
Capital Outlay		102,375		
Other	$	-	$	2,558,296
Scholarships, Student Grants & Waivers				
Salaries	$	-		
Employee Benefits		-		
Contractual Services		-		
General Materials and Supplies		-		
Conference and Meeting Expenses		-		
Fixed Charges		-		
Utilities		-		
Capital Outlay		-		
Other	$	17,606,980	$	17,606,980
Grand Total			**$**	**44,857,473**

Budgeted Revenues
For The Fiscal Year 2027

Audit Fund

		Revenues		Totals
Local Government Sources				
Current Taxes	$	119,317		
Back Taxes				
Total Local Government Sources			$	119,317
Other Sources				
Investment Revenue	$			
Other Revenue		-	$	-
Grand Total			**$**	**119,317**

Budgeted Expenditures
For The Fiscal Year 2027

Audit Fund

		Appropriations		Totals
Institutional Support				
Contractual Services	$	88,400		
General Materials & Supplies		-		
Grand Total			**$**	**88,400**

Budgeted Revenues
For The Fiscal Year 2027

Liability, Protection and Settlement Fund

		Revenues		Totals
Local Government Sources				
Current Taxes	$	2,353,792		
Unemployment Compensation Tax				
Property/Casualty Ins Tax				
Medicare Tax				
Social Security Tax		650,000		
Total Local Government Sources			$	3,003,792
Grand Total			**$**	**3,003,792**

Budgeted Expenditures
For The Fiscal Year 2027

Liability, Protection and Settlement Fund

		Appropriations		Totals
Institutional Support				
Salaries	$	1,485,787		
Employee Benefits		998,087		
Contractual Services		600,950		
General Materials & Supplies		167,500		
Travel & Meeting Expense		40,330		
Fixed Charges		1,013,000		
Utilities		10,600		
Capital Outlay		650,000		
Other Expenditures		-		
Grand Total			**$**	**4,966,254**

Budgeted Revenues
For The Fiscal Year 2027

Bond & Interest Fund

		Revenues		Totals
Local Government Sources				
Current taxes	$	7,538,641		
Back taxes		-		
Total Local Government Sources			$	7,538,641
Grand Total			**$**	**7,538,641**

Budgeted Expenditures
For The Fiscal Year 2027

Bond & Interest Fund

		Appropriations		Totals
Institutional Support				
Contractual Services		5,000		
Fixed Charges	$	7,528,987		
Finance Charges				
Expenditures			$	7,533,987
Grand Total			**$**	**7,533,987**

Budgeted Revenues
For The Fiscal Year 2027

Operations and Maintenance Fund (Restricted)

		Revenues		Totals
Local Government Sources				
Current taxes	$	1,355,871		
Back taxes		-		
Total Local Government Local Government Sources			$	1,355,871
State Government Sources				
CDB	$	-		
State Government Sources			$	-
Federal Government Sources	$	-	$	-
Other Sources				
Sales and Service Fees	$	-		
Facilities Revenue		-		
Investment Revenue		-		
Non-govt', Gifts, Grants and Bequests		-		
Other (specify)		-		
Total Other Sources			$	-
Transfers				
Working Cash	$	8,700,000		
Total Transfers			$	8,700,000
Grand Total			**$**	**10,055,871**

Budgeted Expenditures
For The Fiscal Year 2027

Operations and Maintenance Fund (Restricted)

		Appropriations		Totals
Institutional Support				
Contractual Services	$	1,343,003		
Capital Outlay		22,247,028		
Grand Total			**$**	**23,590,031**