

ILLINOIS EASTERN COMMUNITY COLLEGES

BOARD OF TRUSTEES

IECC Board of Trustees Meeting

Tuesday, December 9, 2025



Location:

**Wabash Valley College- WVC Cafeteria
2200 College Drive
Mt. Carmel, IL 62863**

Meeting – 5:00 p.m.

The mission of Illinois Eastern Community College District 529 is to deliver exceptional education and services to improve the lives of our students and to strengthen our communities.

**Illinois Eastern Community Colleges
Board Agenda**

**Tuesday, December 9, 2025
5:00 p.m.
Wabash Valley College- WVC Cafeteria
2200 College Drive
Mt. Carmel, IL 62863**

- | | | |
|--|------------------|---|
| 1. Call to Order & Roll Call | Chairman Carter | |
| 2. Welcome from the Chair | Chairman Carter | |
| 3. Recognition of Visitors and Guests | President Fowler | |
| A. Visitors and Guests | | |
| B. IECCEA Representative | | |
| 4. Public Hearings | Chairman Carter | |
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| B. Chancellor | | |
| 7. Approval of Consent Agenda | Chancellor Gower | |

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| 12. | Bid Committee Report—None. | Chancellor Gower | |
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| B. | Approval of Financial Obligations | | |
| 14. | Executive Session | Chancellor Gower | |
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| C. | 2(c)(12) Litigation | | |
| 15. | Approval of Executive Session Minutes | Chancellor Gower | |
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16. Approval of Personnel Report

Mrs. McDowell 55

17. Litigation

Chancellor Gower

18. Other Items

19. Adjournment

**NOTICE OF INTENTION OF
ILLINOIS EASTERN COMMUNITY COLLEGE DISTRICT NO. 529,
COUNTIES OF RICHLAND, CLARK, CLAY, CRAWFORD, CUMBERLAND, EDWARDS, HAMILTON,
JASPER, LAWRENCE, WABASH, WAYNE AND WHITE AND STATE OF ILLINOIS
TO LEVY AN ADDITIONAL TAX FOR EDUCATION AND OPERATIONS AND MAINTENANCE**

PUBLIC NOTICE is hereby given that on the 18th day of November 2025, the Board of Trustees (the “*Board*”) of Illinois Eastern Community College District No. 529, Counties of Richland, Clark, Clay, Crawford, Cumberland, Edwards, Hamilton, Jasper, Lawrence, Wabash, Wayne and White and State of Illinois (the “*District*”), adopted a resolution declaring its intention to levy an additional tax at the rate of 2.80 cents upon the taxable property of the district to avail the Board of the provisions of Article 3 (Section 3-14 to 3-14.3, inclusive) of the Public Community College Act of the State of Illinois, and all laws amendatory thereof and supplementary thereto, in order to increase the total taxing authority of the district to the most recently reported statewide average actual levy rate per \$100 of equalized assessed value for educational and operations and maintenance purposes.

A petition may be filed with the Secretary of the Board (the “*Secretary*”) within thirty (30) days after the date of publication of this notice, signed by not less than 6,992 voters of the District, said number of voters being equal to ten percent (10%) of the registered voters of the District, requesting that the proposition to levy said additional tax as authorized by the provisions of said Article 3 be submitted to the voters of the District. If such petition is filed with the Secretary within thirty (30) days after the date of publication of this notice, an election on the proposition to levy such additional tax shall be held on the 17th day of March 2026. The Circuit Court may declare that an emergency referendum should be held prior to said election date pursuant to the provisions of Section 2A-1.4 of the Election Code of the State of Illinois, as amended. If no such petition is filed within said thirty (30) day period, then the District shall thereafter be authorized to levy said additional tax for the purpose hereinabove provided.

By order of the Board of Trustees of Illinois Eastern Community College District No. 529,
Counties of Richland, Clark, Clay, Crawford, Cumberland, Edwards, Hamilton, Jasper, Lawrence,
Wabash, Wayne and White and State of Illinois.

DATED this 18th day of November 2025.

Sonja Wease
Secretary, Board of Trustees,
Community College District No. 529,
Counties of Richland, Clark, Clay,
Crawford, Cumberland, Edwards, Hamilton,
Jasper, Lawrence, Wabash, Wayne and
White and State of Illinois

Gary Carter
Chairman, Board of Trustees,
Community College District No. 529,
Counties of Richland, Clark, Clay,
Crawford, Cumberland, Edwards, Hamilton,
Jasper, Lawrence, Wabash, Wayne and
White and State of Illinois

NOTICE OF PROPOSED TAX INCREASE FOR

ILLINOIS EASTERN COMMUNITY COLLEGE DISTRICT NO. 529

- I. A public hearing to approve a proposed property tax levy increase for Illinois Eastern Community Colleges District No. 529 for 2025 will be held on December 9, 2025, at 5:00 p.m. at Wabash Valley College, Mount Carmel, Illinois.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Ryan Hawkins, Chief Financial Officer, 233 East Chestnut Street, Olney, IL 62450; phone: 618.393.2982.

- II. The corporate and special purpose property taxes extended or abated for the year 2024 were \$8,763,768.

The proposed corporate and special purpose property taxes to be levied for 2025 are \$9,400,221. This represents a 7.3% increase over the previous year's extension.

- III. The property taxes extended for debt service for 2024 were \$2,447,395.

The estimated property taxes to be levied for debt service and public building commission leases for 2025 are \$2,520,823. This represents a 3.0% increase from the previous year.

- IV. The total property taxes extended or abated for 2024 were \$11,211,163.

The estimated total property taxes to be levied for 2025 are \$11,921,044. This represents a 6.3% increase over the previous year's extension.

Section 5: This resolution shall be in full force and effect forthwith upon its passage.

ADOPTED this 18th day of November 2025.

BOARD OF TRUSTEES
ILLINOIS EASTERN COMMUNITY COLLEGES
COUNTIES OF RICHLAND, CLARK, CLAY,
CRAWFORD, CUMBERLAND, EDWARDS,
HAMILTON, JASPER, LAWRENCE, WABASH,
WAYNE, AND WHITE
STATE OF ILLINOIS

By: _____ Gary Carter
Chairman

ATTEST:

Sonja Wease
Secretary

1. Call to Order & Roll Call – Chairman Gary Carter called the meeting to order at 6:15 p.m. and directed Board Secretary Sonja Wease to call the roll.

| | |
|--------------------------------|---------------------------------------|
| Susan Batchelor: | Present |
| Roger Browning: | Absent (present via Zoom, non-voting) |
| Gary Carter: | Present |
| Brenda Culver: | Present |
| John McLaughlin: | Present |
| Jan Ridgely: | Present |
| Mireya Rose (Student Trustee): | Present |
| Barbara Shimer: | Present via Zoom, voting |

Present: 6, Absent: 1.

2. Welcome from the Chair – Chairman Carter welcomed all who were present for the meeting.

3. Recognition of Visitors and Guests

3.A. Visitors and Guests – Amy Tarr, Alan Simpson, Linda Monge, Dustin Wiggins, Nixie Hnetkovsky, Julie Dehart, Lisa Rauch, Chris Mathews, & Kelly Payne

3.B. IECCEA Representative – Dustin Wiggins thanked Sharmila Kakac for the appreciation lunch held on October 28th and asked the Board what the plans were for the Truck Driving program.

4. Public Comments - None

5. Reports

5.A. Trustees – Student Trustee Rose gave an update Student Advisory activities. Trustee Batchelor reported on a Board training that she and Trustee Culver attended recently.

5.B. Chancellor – Chancellor Gower provided verbal updates in addition to his submitted electronic report.

5.C. Vice Chancellors – Verbal updates were provided in addition to their submitted electronic reports.

6. Approval of Consent Agenda

Motion to approve the consent agenda as presented. This motion, made by Brenda Culver and seconded by John McLaughlin, Carried.

Roger Browning: Absent, Susan Batchelor: Yea, Gary Carter: Yea, Brenda Culver: Yea, John McLaughlin: Yea, Jan Ridgely: Yea, Mireya Rose (Student Trustee): Yea, Barbara Shimer: Yea
Yea: 6, Nay: 0, Absent: 1

6.A. Disposition of Minutes – Open meeting minutes as prepared for the regular meeting held on October 21, 2025 were presented for approval.

6.B. Policy 400.14 Definition of Full-Time Employment – Revisions to Definition of Full-Time Employment Policy 400.14 were presented for approval to update “Coal Mining Technology” to “Mining and Industrial Training” and to remove outdated references to a nine-month full-time position no longer in use. A few other minor edits were made for clarity and consistency. **Document 25-11-01**

6.C. Affiliation Agreements – Affiliation agreements with Little Company of Mary Hospital of Indiana, Inc. d/b/a Deaconess Memorial Medical Center and SSM Health were presented for approval. **Document Registry 25-11-02 & 25-11-03**

7. Action on Items Removed from Consent Agenda - None

8. Policy First Reading (and Possible Approval) - None.

9. Policy Second Reading - None.

10. Staff Recommendations for Approval

10.A. Revised 2025 IECC BOT Meeting Schedule

Motion to approve revisions to the 2025 Board of Trustees meeting schedule, with the addition of a special meeting on December 9, 2025 from 9:00 a.m. – 4:30 p.m. at Wabash Valley College. The special meeting will be a working meeting and no formal action will be taken. The December 2025 regular meeting time of the Board of Trustees will begin at 5:00 p.m. on that same day at Wabash Valley College. This motion, made by Susan Batchelor and seconded by Mireya Rose, Carried.

Roger Browning: Absent, Susan Batchelor: Yea, Gary Carter: Yea, Brenda Culver: Yea, John McLaughlin: Yea, Jan Ridgely: Yea, Mireya Rose (Student Trustee): Yea, Barbara Shimer: Yea

Yea: 6, Nay: 0, Absent: 1

10.B. Resolution Establishing Tax Levy Hearing & 10.C. 2025 Estimated Tax Levy Resolution

Motion to approve the District’s estimated tax levy for tax year 2025, which will be collected in calendar year 2026. In accordance with the Truth in Taxation Act, the Board also approved a resolution to hold a public tax levy hearing on December 9th at Wabash Valley College. The estimated aggregate tax rate for the District is approximately 44 cents per \$100 of equalized assessed value, which represents a reduction of about 2 cents from the prior year’s rate.

Document Registry 25-11-04 & 25-11-05 This motion, made by John McLaughlin and seconded by Brenda Culver, Carried.

Roger Browning: Absent, Susan Batchelor: Yea, Gary Carter: Yea, Brenda Culver: Yea, John McLaughlin: Yea, Jan Ridgely: Yea, Mireya Rose (Student Trustee): Yea, Barbara Shimer: Yea

Yea: 6, Nay: 0, Absent: 1

10.D. LTC Emergency Repairs Request

Motion to approve the expenditure of \$83,966 for the roof repair of the Rowland-Nicholas Natatorium, to be paid from insurance proceeds received through the district's claim with Wright Insurance, bringing total storm-related roof replacements to \$399,208. This motion,

made by Susan Batchelor and seconded by Jan Ridgely, Carried.

Roger Browning: Absent, Susan Batchelor: Yea, Gary Carter: Yea, Brenda Culver: Yea, John McLaughlin: Yea, Jan Ridgely: Yea, Mireya Rose (Student Trustee): Yea, Barbara Shimer: Yea

Yea: 6, Nay: 0, Absent: 1

10.E. Electricity Supplier Contract

Motion to approve using a managed pricing strategy for IECC's next electricity supply contract to help control utility costs when the current agreement expires in 2026. This motion, made by Brenda Culver and seconded by Susan Batchelor, Carried.

Roger Browning: Absent, John McLaughlin: Nay, Susan Batchelor: Yea, Gary Carter: Yea, Brenda Culver: Yea, Jan Ridgely: Yea, Mireya Rose (Student Trustee): Yea, Barbara Shimer: Yea

Yea: 5, Nay: 1, Absent: 1

John McLaughlin: Nay

11. Bid Committee Report - None.

12. District Finance

12.A. Financial Report

12.B. Approval of Financial Obligations

Motion to approve payment of district obligations for May 2025 in the total amount of \$3,184,012.79. This motion, made by Jan Ridgely and seconded by Mireya Rose, Carried.

Roger Browning: Absent, Susan Batchelor: Yea, Gary Carter: Yea, Brenda Culver: Yea, John McLaughlin: Yea, Jan Ridgely: Yea, Mireya Rose (Student Trustee): Yea, Barbara Shimer: Yea

Yea: 6, Nay: 0, Absent: 1

13. Executive Session - None

14. Approval of Executive Session Minutes - None

15. Approval of Personnel Report

400.1 Employment of Personnel

1. Ingrida Hartsfield, Head Women's Basketball Coach, WVC effective November 24, 2025
2. Justin Heath, Custodian, WVC effective November 24, 2025
3. Eva Richardson, Temporary Full-time Head Softball Coach/Special Project Director, LTC effective November 24, 2025

400.2 Change in Status

1. Brooke Bower, Nursing Instructor, LTC, Academic Affairs to Nursing Instructor, OCC, Academic Affairs effective January 5, 2026

400.3 Additional Compensation

1. Julie DeHart, Medical Lab Technician (MLT) Program Director for the 2025 Fall Semester

400.4 Leave Request

400.5 Resignation Ratification

1. Chad Killinger, Head Women's Basketball Coach, WVC effective October 21, 2025
2. Amy "Grae" Drake, TRIO Upward Bound Academic Counselor, LTC effective November 19, 2025

Motion to approve the personnel report as presented. This motion, made by John McLaughlin and seconded by Brenda Culver, Carried.

Roger Browning: Absent, Susan Batchelor: Yea, Gary Carter: Yea, Brenda Culver: Yea, John McLaughlin: Yea, Jan Ridgely: Yea, Mireya Rose: Yea, Barbara Shimer: Yea
Yea: 6, Nay: 0, Absent: 1

16. Litigation - None

17. Other Items - None

18. Adjournment

Motion to adjourn at 7:20 p.m. This motion, made by Mireya Rose and seconded by Susan Batchelor, Carried.

Roger Browning: Absent, Susan Batchelor: Yea, Gary Carter: Yea, Brenda Culver: Yea, John McLaughlin: Yea, Jan Ridgely: Yea, Mireya Rose (Student Trustee): Yea, Barbara Shimer: Yea
Yea: 6, Nay: 0, Absent: 1

Approved: Chairman: _____

Secretary: _____

MEMORANDUM

TO: Board of Trustees
FROM: Ryan Gower
DATE: December 9, 2025
RE: Board Meeting Dates and Locations for 2026

The Illinois Public Community College Act requires that the Board annually set meeting dates, times and locations of Board meetings for the upcoming calendar year. The attached schedule establishes that the Trustees will meet on the third Tuesday of every month with the exception of the December meeting, which shall be the second Tuesday of the month. Attached are the meeting dates, times, and locations for the IECC Board of Trustees for 2026.

I recommend approval of this meeting schedule.

RG/sc

Attachment

**Board Meeting Dates
2026**

Tuesday, January 20, 2026, 6:15 p.m., Lincoln Trail College

Tuesday, February 17, 2026, 6:15 p.m., Olney Central College

Tuesday, March 17, 2026, 6:15 p.m., Wabash Valley College

Tuesday, April 21, 2026, 6:15 p.m., Frontier Community College

Tuesday, May 19, 2026, 6:15 p.m., Lincoln Trail College

Tuesday, June 16, 2026, 6:15 p.m., Olney Central College

Tuesday, July 21, 2026, 6:15 p.m., Wabash Valley College

Tuesday, August 18, 2026, 6:15 p.m., Frontier Community College

Tuesday, September 15, 2026, 6:15 p.m., Lincoln Trail College

Tuesday, October 20, 2026, 6:15 p.m., Olney Central College

Tuesday, November 17, 2026, 6:15 p.m., Wabash Valley College

Tuesday, December 8, 2026, 6:15 p.m., Frontier Community College

12/2025

MEMORANDUM

TO: Board of Trustees
FROM: Ryan Gower
DATE: December 9, 2025
RE: Affiliation Agreements

An affiliation agreement is a formal contract between the educational institution and the facility or business where the student(s) will have the experience. It identifies the responsibilities and liabilities of the various parties covered by the contract. Students engaged in these placements are not paid and the experience is required for completion of the program.

IECC wishes to enter into a standard non-clinical affiliation agreement with the following organizations:

- Helping His Hands

IECC wishes to enter into a non-standard clinical affiliation agreement with the following organizations:

- Good Samaritan of Vincennes - Annual Letter of Renewal

I ask the Board's approval of this affiliation agreement.

RG/sc

**ANNUAL LETTER OF RENEWAL OF
PRACTICAL EDUCATION AFFILIATION AGREEMENT BETWEEN
ILLINOIS EASTERN COMMUNITY COLLEGE DISTRICT #529
AND
GOOD SAMARITAN**

THIS ANNUAL LETTER OF RENEWAL ("Letter"), entered into between ILLINOIS EASTERN COMMUNITY COLLEGE DISTRICT #529 ("University"), and GOOD SAMARITAN ("Facility" and together with University the "Parties" with each individually a "Party"), shall serve to extend the Term of the Practical Education Affiliation Agreement ("Agreement") between the Parties for One (1) Year, and is effective as of the latest date executed by the Parties.

WHEREAS, it is to the mutual benefit of Facility and University to cooperate in educational programs pursuant to the existing Agreement dated on or about, December 14th, 2021 and

WHEREAS, pursuant to Section 6.1 of the Agreement, the Parties wish to hereby extend the Term of the Agreement for an additional One (1) Year period,

NOW THEREFORE, for and in consideration of the mutual covenants and agreements set forth herein, the receipt and sufficiency of which is hereby acknowledged, the Parties hereby agree as follows:

The Agreement is hereby renewed for an additional One (1) Year period, beginning on the date of the final signature below.

| | |
|---|------------------------------|
| ILLINOIS EASTERN COMMUNITY COLLEGE DISTRICT #529 "University" | GOOD SAMARITAN "Facility" |
|---|------------------------------|

Name: _____
Signature: _____
Title: _____
Date: _____

Name: Robert D. McLin
Signature: [Signature]
Title: Chief Executive Officer
Date: 11/17/25

ILLINOIS EASTERN COMMUNITY COLLEGE DISTRICT #529
Frontier Community College | Lincoln Trail College | Olney Central College | Wabash Valley College
NON-CLINICAL AFFILIATION AGREEMENT

THIS AGREEMENT is made and entered into as of the date of last signature by and between ILLINOIS EASTERN COMMUNITY COLLEGE DISTRICT #529, FRONTIER FRONTIER COMMUNITY COLLEGE, LINCOLN TRAIL COLLEGE, OLNEY CENTRAL COLLEGE and WABASH VALLEY COLLEGE, for its degree and certificate programs (hereinafter referred to as DISTRICT #529) and _____ (hereinafter referred to as AGENCY): of _____ (city) (state) _____.

WITNESSETH THAT:

WHEREAS, DISTRICT #529 desires to make use of the AGENCY'S facilities for Internships by students of the DISTRICT, and

WHEREAS, the AGENCY has agreed to make its facilities available to the students and faculty of DISTRICT #529 for the desired purpose,

NOW THEREFORE, for consideration of the mutual covenants and acts to be kept and performed by the parties hereto, the parties do herewith agree as follows:

1. The AGENCY agrees to make its facilities available for internship training subject to the conditions and limitations contained herein.
2. The arrangements for use of said facilities of the AGENCY will be made by the designated employee(s) on behalf of DISTRICT #529 and the Sponsoring Department on behalf of the AGENCY. The plan and program will be organized and agreed to by said persons prior to the commencement of the training.

3. DISTRICT #529 Program Coordinator will provide faculty contact information to the student(s) and AGENCY supervisor of the student(s). The specific assignment of learning experiences will be made and arranged by the AGENCY Supervisor, in consultation with the DISTRICT #529 Program Coordinator. The Program Coordinator will periodically visit the AGENCY for the purpose of evaluation and discussion with the AGENCY Supervisor.

4. The use of AGENCY facilities will be consistent with, and in conformity with all applicable rules, regulations, and policies of the AGENCY. The student(s) will be given the same consideration as employees in regard to safety, health and general employment conditions. The AGENCY will retain full and final decisions for assignments made to the student(s). The DISTRICT #529 Program Coordinator will be notified of any concerns or issues during the internship. The student(s) shall be subject to discharge at any time because of inefficiency or because of conditions within the AGENCY. This process will be cleared through the DISTRICT #529 Program Coordinator who will remove the student(s) from the internship.

This agreement forbids discrimination against any student on the basis of race, color, sex, pregnancy, gender identity, sexual orientation, age, marital status, parental status, religious affiliation, veteran status, national origin, ancestry, order of protection status, conviction record, physical or mental disability, genetic information, or any other protected category.

5. If a physical exam or TB test is required, these will be scheduled at the expense of the student.

6. The student(s) and Program Coordinator will respect the confidential nature of all information which may come to them with regard to patients and AGENCY records.

7. The status of the student intern(s) should be that of student learner(s). Any schedule of compensation shall be agreed on by the AGENCY, DISTRICT #529 Program Coordinator and

student(s). Compensation is not a requirement. Neither DISTRICT #529 or AGENCY hereto will be paid any monetary reimbursement as such by the other party heretofore for the contemplated program, or for use of either party's facilities by the other party. Neither party heretofore will have any responsibilities or liabilities to the other party, or its employees, or students, or anyone participating in the contemplated program. Student(s) shall be covered by professional liability insurance through DISTRICT #529 prior to any assignment at the AGENCY.

8. This agreement will remain in effect until July 1, 2027, at which time it will be reviewed for renewal. Either party hereto may terminate this AGREEMENT by at least one (1) school calendar year's written notice to the other party. All students enrolled in DISTRICT #529 degree and certificate programs, and participating in the program contemplated herein at the time that notice to terminate this AGREEMENT is given by either party to the other, shall be permitted to complete their experience needed for graduation at the AGENCY.

IN WITNESS WHEREOF, the undersigned signatures have caused this instrument to be executed by its duly authorized officials as of the date of last signature.

ILLINOIS EASTERN COMMUNITY
COLLEGE DISTRICT #529

Administrator, Hospital or Agency

Chair, IECC Board of Trustees

Date

Date

Illinois Eastern Community College District No. 529 does not discriminate on the basis of race, color, sex, pregnancy, gender identity, sexual orientation, age, marital status, parental status, religious affiliation, veteran status, national origin, ancestry, order of protection status, conviction record, physical or mental disability, genetic information, or any other protected category. Illinois Eastern Community Colleges adheres to the Federal Regulations of the Americans with Disabilities Act of 1990 and offers appropriate services or activities with reasonable accommodations to any qualified disabled individual upon request.

MEMORANDUM

TO: Board of Trustees
FROM: Ryan Gower
DATE: December 9, 2025
RE: Tenure (Policy 400.11)

As part of our regular policy maintenance cycle, Policy 400.11 has been updated to remove restated statutory language and replace it with a simple citation to the Illinois Public Community College Act and the Faculty Bargaining Agreement. We maintain a Board policy on tenure because accrediting expectations call for institutions to identify where their tenure authority resides; for IECC, that authority is established by state statute and the CBA.

The revision also updates an organizational reference so it aligns with our current structure. No bargaining unit tenure rights or processes are changed or impacted as a result of these revisions.

The Strategic Engagement Planning Council has reviewed and approved the revision. I respectfully request that the Board waive the second reading and approve Policy 400.11 as presented.

RG/am
Attachment

HUMAN RESOURCES - 400

Tenure (400.11)

Date Adopted: December 19, 1989

Revised: TBD (Pending Board Approval)

Full-time faculty tenure is in accordance with 110 ILCS 805/Art. IIIB unless otherwise defined in the Collective Bargaining Agreement.

The purpose of this policy is to implement Chapter 122, Section 103-B, Illinois Revised Statutes.

Definitions

A. ~~"Faculty Member" means a full-time employee of the District regularly engaged in teaching or academic support services, but shall exclude administrators, professional non-faculty staff, and all supportive staff, including technical, secretarial/clerical, and maintenance/custodial/security employees.~~

~~—Individuals in administrative and professional non-faculty positions shall be considered as supervisors and/or administrators, and/or not regularly engaged in teaching or academic support services.~~

B. ~~"Academic Support Personnel" means counselors and librarians, excluding administrators, professional non-faculty staff, and all supportive staff, including technical, secretarial/clerical, and maintenance/custodial/security employees.~~

C. ~~"School Year" means the fall and spring semesters which constitute the regular academic year and shall exclude the summer session.~~

D. ~~"Term" means the fall or spring semesters within a school year.~~

E. ~~"Notice" means a written notice delivered in person or deposited in the United States mail by certified or registered mail, postage pre-paid, addressed to the faculty member's last know address.~~

F. ~~"Tenure" means continuous contractual employment unless dismissed for adequate cause or due to a decision of the Board of Trustees to decrease the number of faculty members employed by the Board or to discontinue some particular type of teaching service or program.~~

G. ~~"Full-Time Employment" for the purpose of this tenure policy shall be defined as follows:~~

~~—1. Faculty Members. Faculty members for all departments and programs must have an instructional load of at least thirty-one (31) equated semester hours for the 1988-89 academic year, and thirty (30) equated semester hours for subsequent academic years, i.e., fall and spring semesters. Instructional loads of less than the aforesaid equated semester hours shall not be considered full-time employment.~~

~~—2. Academic Support Personnel. Academic support personnel must have a normal workweek of at least forty (40) hours during the regular academic year, i.e., the fall and spring semesters, but excluding the summer session. A normal workweek of less than forty (40) hours per week during the regular academic year shall not be considered full-time employment.~~

Eligibility

Faculty members shall be eligible for tenure in accordance with the provisions of Chapter 122, Section 103-B2, Illinois Revised Statutes. The Board reserves the right to extend the probationary period to four (4) years in accordance with Chapter 122, Section 103-B2, Illinois Revised Statutes.

~~Because tenure confers special rights and privileges on the recipient, it is the policy of the Board to extend tenure to only the most qualified individuals who are otherwise eligible.~~

Procedure **Recommendations**

Tenure recommendations for eligible faculty members shall be initiated by the appropriate Dean of **Instruction**. The Dean shall submit their recommendations in writing to the **Vice-Chancellor of Academic Affairs** President, who, in turn, shall make recommendations to the Chancellor for review and recommendation to the Board.

The Board shall **act upon tenure recommendations in accordance with 110 ILCS 805/Art. IIIB**. ~~at its sole discretion, decide whether or not to grant tenure at least sixty (60) days prior to the end of the academic year in which the recommendation is made. The Board shall give written notice of its decision to any individual who has been recommended for tenure.~~

MEMORANDUM

TO: Board of Trustees
FROM: Ryan Gower
DATE: December 9, 2025
RE: Employee Recognition (Policy 400.35)

A new policy has been created to formalize IECC's existing practices for recognizing full-time employees for service milestones, retirements, and related events. Establishing this policy will allow for consistent, district-wide procedures to be developed and applied.

The Strategic Engagement Planning Council has reviewed and approved the policy.

I respectfully request that the Board waive the second reading and approve Policy 400.35 as presented.

RG/am
Attachment

HUMAN RESOURCES – 400

Employee Recognition (400.35)

Date Adopted: TBD (Pending Board Approval)

Purpose

Illinois Eastern Community Colleges (IECC) values the dedication, expertise, and long-term contributions of its employees. To acknowledge these contributions, IECC recognizes significant employment milestones for full-time employees. In addition, IECC recognizes bereavement support through a designated fund to honor the loss of employees and their immediate families. Administrative procedures will define eligibility, forms of recognition, and funding allowances.

Scope

This policy is applicable to full-time employees, as defined in Policy 400.14.

MEMORANDUM

TO: Board of Trustees
FROM: Ryan Gower
DATE: December 9, 2025
RE: Educational Curriculum and Course Development (800.1)

Based on this policy's last review date and changes in IECC's organizational structure, Policy 800.1 has been reviewed and updated accordingly.

The revised curriculum policy strengthens the District's governance of academic programs by aligning curriculum development with IECC's mission and regulatory requirements, formally assigning responsibility to the Vice Chancellor of Academic Affairs, and establishing clear, structured procedures that comply with the ICCB Program Approval Manual. It replaces older descriptive language with a more concise policy framework that relies on administrative procedures to define the operational details.

The policy has been reviewed and approved by the Strategic Engagement Planning Council.

I respectfully request that the Board waive the second reading and approve Policy 800.1 as presented.

RG/cr

Attachment

INSTRUCTION - 800

Educational Curriculum and Course Development (800.1)

Date Adopted: December 19, 1989

Revised: August 15, 2017

Revised: TBD (Pending Board Approval)

Aligned with its mission and vision, Illinois Eastern Community Colleges (IECC) is committed to offering diverse, innovative, relevant, and comprehensive curricula that meet the educational and professional needs of its students. In doing so, IECC shall adhere to all Illinois Community College Board (ICCB), Illinois Board of Higher Education, Illinois State Board of Education U.S. Department of Education, the Higher Learning Commission, and other applicable accrediting and regulatory agency requirements.

The Vice Chancellor of Academic Affairs shall establish and maintain administrative procedures that include clear and structured processes for developing, approving, modifying, and inactivating curricula and courses. These procedures will adhere strictly to the ICCB Program Approval Manual and shall reference relevant federal, state, accrediting, and/or regulatory guidance. Procedures shall, at a minimum, address:

- The involvement of relevant faculty and Academic Affairs personnel;
- A systematic approach to the life cycle of programs and courses;
- Articulation of lower-division baccalaureate/transfer courses;
- Educational requirements;
- Labor market and workforce needs for Career and Technical Education (CTE) programs;
- The role of CTE Advisory Committees.

~~Organized curricula in degree programs will include general education courses within either baccalaureate or occupational-oriented curricula designed to contribute to the liberal education of each student. The number and content of said courses may vary according to the curriculum in which a student is enrolled.~~

~~Curriculum developed by the faculty or professional staff will flow from the appropriate professional personnel through the appropriate college and District advisory committees to the Chief Executive Officer's Cabinet and the Board of Trustees. Student interest, business, industry, community needs, and faculty involvement will be utilized in educational curriculum and course development.~~

~~District educational offerings shall be articulated with senior institutions, other community colleges, and secondary schools for the purpose of insuring smooth transition for students.~~

~~The Board of Trustees delegates authority to the staff for the review and approval of new courses that are moderate extensions of previously approved instructional curricula.~~

MEMORANDUM

TO: Board of Trustees
FROM: Ryan Gower
DATE: December 9, 2025
RE: Online Curriculum and Course Development (800.9)

A new policy was created to formalize existing practices related to the design, development, and continuous improvement of online courses and programs. Establishing this policy enables the development of administrative procedures that will govern online course development, review, and renewal.

The policy has been reviewed and approved by the Strategic Engagement Planning Council.

I respectfully request that the Board waive the second reading and approve Policy 800.9 as presented.

RG/cr

Attachment

INSTRUCTION - 800

Online Curriculum and Course Development (800.9)

Date Adopted: TBD (Pending Board Approval)

IECC is committed to developing and delivering high-quality online education that supports student success, expands access, and aligns with the District's academic mission and strategic goals.

The Administration shall oversee the design, development, and continuous improvement of online courses and programs. Online instruction at IECC will reflect accepted standards of academic quality, accessibility, and student engagement appropriate to online learning.

Course development and review processes shall be conducted in collaboration with faculty, consistent with the governing Collective Bargaining Agreement. Academic leadership shall maintain the standards and processes necessary to ensure that online courses align with state and accreditation requirements and with the District's expectations for rigor, consistency, and integrity.

The Administration shall establish and maintain administrative procedures governing online course development, review, and renewal. These procedures will define roles, responsibilities, timelines, quality expectations, and required institutional supports.

MEMORANDUM

TO: Board of Trustees

FROM: Ryan Gower

DATE: December 9, 2025

RE: Certification of Tax Levy for Calendar Year 2025

The Board must certify IECC’s tax levies for calendar year 2025.

The following table details the tax rate by levy line for each option. The 2024 actual rate is also presented for comparison.

| | 2025 Est. Tax Rate | 2024 Tax Rate |
|------------------------------|-------------------------------|--------------------------|
| Education | 0.1750 | 0.1750 |
| Operations & Maintenance | 0.0750 | 0.0750 |
| Special Tax Levy | 0.0278 | 0.0374 |
| Tort | 0.0339 | 0.0413 |
| Audit | 0.0039 | 0.0042 |
| Medicare | 0.0108 | 0.0114 |
| PHS | 0.0094 | 0.0083 |
| Worker’s Comp & Unemployment | 0.0095 | 0.0092 |
| Bonds | 0.0951 | 0.1010 |
| Total | 0.4404 | 0.4628 |

I ask the Board to approve the tax levy as presented for calendar year 2025.

RG/akb

Attachments

CERTIFICATE OF TAX LEVY

Richland, Clark, Clay, Crawford, Cumberland,
Community College District No. 529 County(ies) Edwards, Hamilton, Jasper, Lawrence, Wayne, Wabash & White
Community College District Name Illinois Eastern Community Colleges District #529 and State of Illinois

We hereby certify that we require:

- the sum of \$ 4,750,000 to be levied as a tax for educational purposes (110 ILCS 805/3-1), and
the sum of \$ 2,125,000 to be levied as a tax for operations and maintenance purposes (110 ILCS 805/3-1), and
the sum of \$ 737,721 to be levied as an additional tax for educational and operations and maintenance purposes (110 ILCS 805/3-14.3), and
the sum of \$ 900,000 to be levied as a special tax for purposes of the Local Governmental and Governmental Employees Tort Immunity Act (745 ILCS 10/9-107), and
the sum of \$ 285,000 to be levied as a special tax for Social Security and Medicare insurance purposes (40 ILCS 5/21-110 and 5/21-110.1), and
the sum of \$ 102,500 to be levied as a special tax for financial audit purposes (50 ILCS 310/9), and
the sum of \$ 250,000 to be levied as a special tax for protection, health, and safety purposes (110 ILCS 805/3-20.3.01), and
the sum of \$ 250,000 to be levied as a special tax for (specify) worker's compensation & unemployment purposes, on the taxable property of our community college district for the year 2025.

Signed this 9th day of December 2025.

Chairman of the Board of Said Community College District
Secretary of the Board of Said Community College District

When any community college district is authorized to issue bonds, the community college board shall file in the office of the county clerk in which any part of the community college district is situated a certified copy of the resolution providing for their issuance and levying a tax to pay them. The county clerk shall each year during the life of a bond issue extend the tax for bonds and interest set forth in the certified copy of the resolution. Therefore, to avoid a possible duplication of tax levies, the community college board should not include in its annual tax levy a levy for bonds and interest.

Number of bond issues of said community college district which have not been paid in full 4

This certificate of tax levy shall be filed with the county clerk of each county in which any part of the community college district is located on or before the last Tuesday in December.

(Detach and return to Community College District)

This is to certify that the Certificate of Tax Levy for Community College District No. County(ies) of and State of Illinois on the equalized assessed value of all taxable property of said community college district for the year 20 was filed in the office of the County Clerk of this county on , 20.

In addition to an extension of taxes authorized by levies made by the board of said community college district and additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon. The total amount, as approved in the original resolution(s), for said purpose for the year 20 is \$.

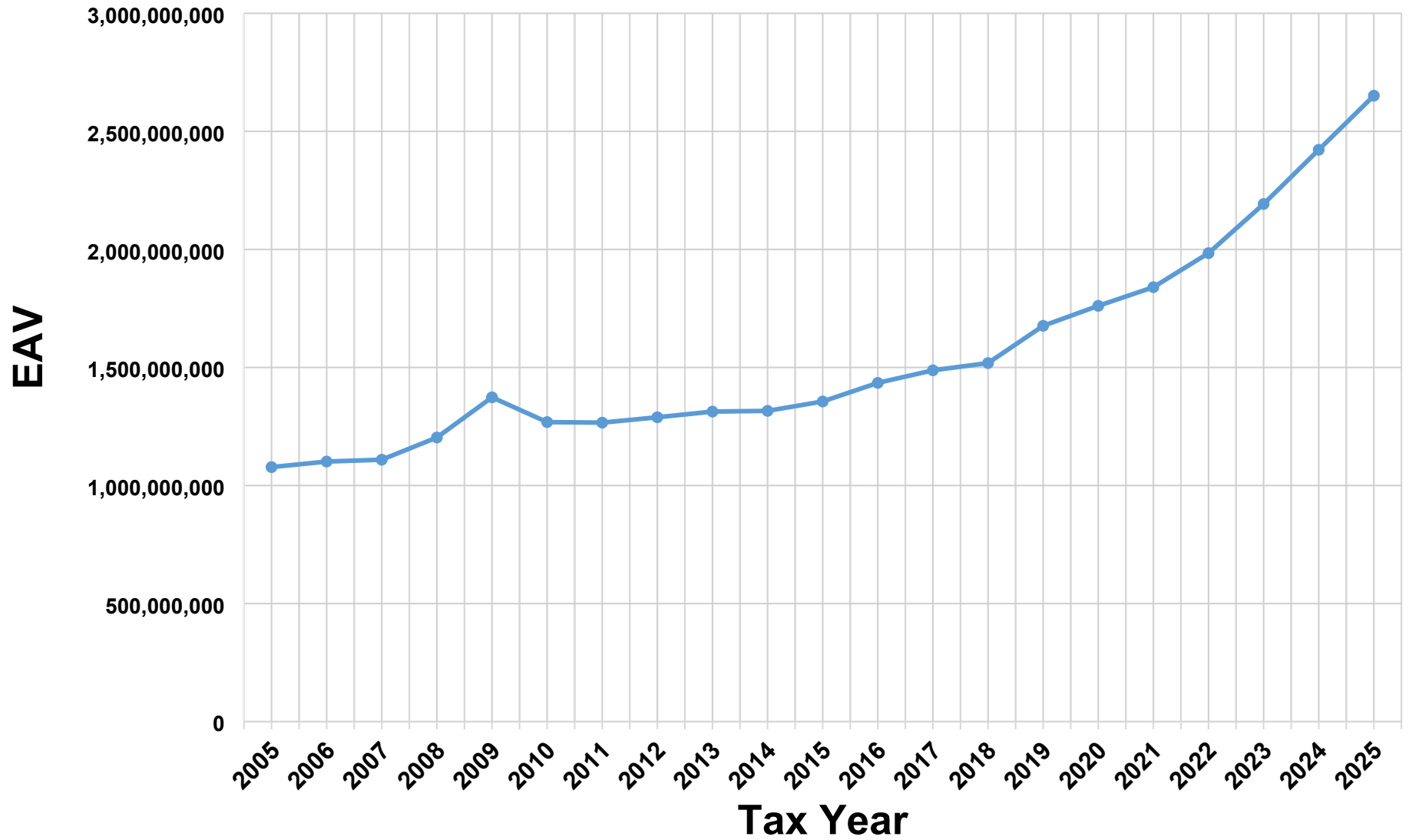
**Illinois Eastern Community Colleges
Tax Levy History**

It is necessary to certify our tax levies for tax year 2025. This information and that of prior years is presented below to assist in evaluating next year's levy.

| TAX YEAR | ACTUAL EAV | EDUCATIONAL LEVY | BUILDING LEVY | OPERATING LEVY | OPERATING TAX EXTENSION | ACTUAL EXTENSION TAX RATE | |
|-----------------|-------------------|-------------------------|----------------------|-----------------------|--------------------------------|----------------------------------|-------------|
| 2000 | 1,010,227,912 | 1,837,500 | 787,500 | 2,625,000 | 2,525,570 | 45.13 | |
| 2001 | 1,019,727,226 | 1,925,000 | 825,000 | 2,750,000 | 2,549,318 | 44.41 | |
| 2002 | 1,034,733,922 | 1,925,000 | 825,000 | 2,750,000 | 2,586,835 | 44.44 | |
| 2003 | 1,023,487,154 | 1,925,000 | 825,000 | 2,750,000 | 2,558,718 | 43.72 | |
| 2004 | 1,077,939,382 | 1,925,000 | 825,000 | 2,750,000 | 2,694,848 | 44.99 | |
| 2005 | 1,101,476,437 | 2,100,000 | 900,000 | 3,000,000 | 2,753,691 | 42.55 | |
| 2006 | 1,109,341,717 | 2,135,000 | 915,000 | 3,050,000 | 2,773,354 | 42.71 | |
| 2007 | 1,203,320,686 | 2,450,000 | 1,050,000 | 3,500,000 | 3,008,302 | 42.11 | |
| 2008 | 1,373,502,477 | 2,135,000 | 915,000 | 3,050,000 | 3,019,810 | 39.36 | |
| 2009 | 1,268,645,929 | 2,450,000 | 1,050,000 | 3,500,000 | 3,171,615 | 41.63 | |
| 2010 | 1,266,328,720 | 2,450,000 | 1,050,000 | 3,500,000 | 3,165,822 | 43.84 | |
| 2011 | 1,289,013,277 | 2,450,000 | 1,050,000 | 3,500,000 | 3,202,552 | 44.46 | |
| 2012 | 1,313,132,171 | 2,353,750 | 1,008,750 | 3,362,500 | 3,263,408 | 44.46 | |
| 2013 | 1,316,174,679 | 2,450,000 | 1,050,000 | 3,500,000 | 3,287,696 | 46.45 | |
| 2014 | 1,355,971,691 | 2,450,000 | 1,050,000 | 3,500,000 | 3,389,930 | 46.01 | |
| 2015 | 1,434,729,746 | 2,450,000 | 1,050,000 | 3,500,000 | 3,535,634 | 45.19 | |
| 2016 | 1,487,918,606 | 2,625,000 | 1,125,000 | 3,750,000 | 3,683,392 | 43.98 | |
| 2017 | 1,518,650,175 | 2,712,500 | 1,162,500 | 3,875,000 | 3,793,344 | 44.44 | |
| 2018 | 1,582,056,888 | 2,825,000 | 1,226,500 | 4,051,500 | 3,955,636 | 44.12 | |
| 2019 | 1,676,407,734 | 2,925,000 | 1,270,000 | 4,195,000 | 4,182,306 | 43.01 | |
| 2020 | 1,761,041,185 | 3,115,000 | 1,325,000 | 4,440,000 | 4,402,603 | 42.48 | |
| 2021 | 1,840,036,736 | 3,175,000 | 1,375,000 | 4,550,000 | 4,550,000 | 42.36 | |
| 2022 | 1,984,266,679 | 3,325,000 | 1,435,000 | 4,760,000 | 4,788,471 | 40.47 | |
| 2023 | 2,203,649,082 | 3,750,000 | 1,610,000 | 5,360,000 | 5,360,000 | 42.75 | |
| 2024 | 2,422,202,657 | 4,350,000 | 1,900,000 | 6,250,000 | 6,055,507 | 46.28 | |
| | | | | | | 43.65 | Average |
| Estimated: | | | | | | | |
| 2025 | 2,651,150,727 | 4,750,000 | 2,125,000 | 6,875,000 | 6,627,877 | 44.04 | (Estimated) |

In addition to the Educational and Building Fund, our certificate of tax levy will carry the statement that an additional levy must be made by each county clerk for each of the outstanding bond issuances, for insurance purposes: (tort liability, Medicare, worker's compensation and unemployment), for protection health and safety purposes, and for financial audit purposes.

Equalized Assessed Valuation



Extension Tax Rate



MEMORANDUM

TO: Board of Trustees

FROM: Ryan Gower

DATE: December 9, 2025

RE: Certificate of Compliance with the Truth in Taxation Law

At the November 18th Board meeting, the IECC Board of Trustees approved the District's estimated aggregate tax levy and authorized the publication of the required notice in District newspapers, as well as the scheduling of a public hearing, in compliance with the Truth in Taxation Law. This law requires all taxing districts in Illinois to determine the estimated amounts of taxes to be levied for the year no less than 20 days before the official adoption of the aggregate tax levy.

The estimated aggregate levy amount, exclusive of election and bond/interest costs, exceeds 105% of the aggregate amount of property taxes extended upon the levy of the previous year.

The Board estimated the aggregate amount of taxes to be levied for the year 2025, exclusive of bond and interest costs, at \$9,400,221, which represents an increase exceeding 105% of the taxes extended by the District in 2024.

Public notice of the estimated levy was published in newspapers of general circulation throughout the District, as listed below:

- Robinson Daily News, Crawford County
- Toledo Democrat, Cumberland County
- McLeansboro Gazette, Hamilton County
- Lawrenceville Daily Record, Lawrence County
- Wayne County Press, Edwards County & Wayne County
- The Hometown Register, Clay County, Jasper County, Richland County, Wabash County & White County

The notice was published in accordance with the law, not more than 14 days nor less than 7 days prior to the scheduled hearing. A public hearing was subsequently held at the time and manner described in the notice.

Mr. Chairman, I respectfully request the Board's approval of the attached Truth in Taxation Certificate of Compliance to finalize this process.

RG/akb
Enclosure

TRUTH IN TAXATION

CERTIFICATE OF COMPLIANCE

I, the undersigned, hereby certify that I am the presiding officer of Illinois Eastern Community College District No. 529 and as such presiding officer, I certify that the levy ordinance, a copy of which is attached, was adopted pursuant to, and in all respects in compliance with the provisions Sections 18-60 through 18-85 of the “Truth in Taxation” Law.

CHECK ONE OF THE CHOICES BELOW:

The taxing district published a notice in the newspaper and conducted a hearing, meeting the requirements of the Truth in Taxation Law, and a copy of the ad is attached.

The taxing district’s aggregate levy did not exceed a 5% increase over the prior year’s extension. Therefore, notice and a hearing were not necessary.

The proposed aggregate levy did not exceed a 5% increase over the prior year’s extension. Therefore, a hearing was not held. The adopted aggregate tax levy exceeded 5% of the prior year’s extension and a notice was published within 15 days of its adoption in accordance with the Truth in Taxation Law.

The adopted levy exceeded the amount stated in the published notice. A second notice was published within 15 days of the adoption in accordance with the Truth in Taxation Law.

This certificate applies to the 2025 levy.

Date: December 9, 2025

Presiding Officer: _____
(Signature)

**NOTICE OF PROPOSED TAX INCREASE FOR
ILLINOIS EASTERN COMMUNITY COLLEGE DISTRICT NO. 529**

- I. A public hearing to approve a proposed property tax levy increase for Illinois Eastern Community Colleges District No. 529 for 2025 will be held on December 9, 2025, at 5:00 p.m. at Wabash Valley College, Mount Carmel, Illinois.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Ryan Hawkins, Chief Financial Officer, 233 East Chestnut Street, Olney, IL 62450; phone: 618.393.2982.

- II. The corporate and special purpose property taxes extended or abated for the year 2024 were \$8,763,768.

The proposed corporate and special purpose property taxes to be levied for 2025 are \$9,400,221. This represents a 7.3% increase over the previous year's extension.

- III. The property taxes extended for debt service for 2024 were \$2,447,395.

The estimated property taxes to be levied for debt service and public building commission leases for 2025 are \$2,520,823. This represents a 3.0% increase from the previous year.

- IV. The total property taxes extended or abated for 2024 were \$11,211,163.

The estimated total property taxes to be levied for 2025 are \$11,921,044. This represents a 6.3% increase over the previous year's extension.

Section 5: This resolution shall be in full force and effect forthwith upon its passage.

ADOPTED this 18th day of November 2025.

BOARD OF TRUSTEES
ILLINOIS EASTERN COMMUNITY COLLEGES
COUNTIES OF RICHLAND, CLARK, CLAY,
CRAWFORD, CUMBERLAND, EDWARDS,
HAMILTON, JASPER, LAWRENCE, WABASH,
WAYNE, AND WHITE
STATE OF ILLINOIS

By: _____ Gary Carter
Chairman

ATTEST:

Sonja Wease
Secretary

MEMORANDUM

TO: Board of Trustees

FROM: Ryan Gower

DATE: December 9, 2025

RE: GASB Designation of Tax Levy Year

Under guidelines established by the Governmental Accounting Standards Board (GASB), IECC may designate the fiscal year that the District's tax levy is to be recognized as income. Currently, the District levies and extends taxes based upon a calendar year. The calendar year overlaps the District's academic year and the District's fiscal year.

The following resolution clarifies that under GASB guidelines, taxes levied by the District for calendar year 2025 will be collected late in calendar year 2026 and that income from the collection of such funds will be allocated 100% to Fiscal Year 2027 (July 1, 2026 – June 30, 2027).

I ask the Board's adoption of this resolution.

RG/akb
Attachment

RESOLUTION SETTING FORTH TAX LEVIES FOR 2025

Be it resolved by the Board of Trustees of Illinois Eastern Community College District #529, Counties of Clark, Clay, Crawford, Cumberland, Edwards, Hamilton, Jasper, Lawrence, Richland, Wabash, Wayne and White and State of Illinois, as follows:

That the Board hereby incorporates, by reference, all prior resolutions adopted in calendar year 2025 concerning tax levies and extensions

Be it further resolved by the Board of Trustees of Illinois Eastern Community College District #529, Counties of Clark, Clay, Crawford, Cumberland, Edwards, Hamilton, Jasper, Lawrence, Richland, Wabash, Wayne and White and State of Illinois, as follows:

The amounts set forth in the Certificate of Tax Levy 2025 for the purposes outlined below be levied on the equalized assessed value of the taxable property of Community College District #529, Counties of Clark, Clay, Crawford, Cumberland, Edwards, Hamilton, Jasper, Lawrence, Richland, Wabash, Wayne and White, State of Illinois, for the year 2025 to be collected in the year 2026; and that the income from the levy for the year 2026 be allocated 100% for Fiscal Year 2027.

- Taxes for:
 - Educational Purposes
 - Operations & Maintenance Purposes
 - Special Tax
 - Social Security & Medicare Purposes
 - Financial Audit Purposes
 - Tort Immunities Act
 - Worker’s Compensation & Unemployment Purposes
 - Protection, Health & Safety Purposes

Adopted this 9th day of December, A.D. 2025.

AYES: _____

NAYS: _____

ABSENT: _____

Chairman, Board of Trustees Date
Illinois Eastern Community College District #529

ATTEST:

Secretary, Board of Trustees Date
Illinois Eastern Community College District #529

MEMORANDUM

TO: Board of Trustees

FROM: Ryan Gower

DATE: December 9, 2025

RE: Annual Financial Report

In accordance with Section 3-22.2 of the Public Community College Act, each district is required to publish an annual financial statement by December 30 in a newspaper of general circulation within the district. Additionally, a copy of this publication must be submitted to the Illinois Community College Board (ICCB) no later than January 15.

Attached is the Annual Financial Report for Illinois Eastern Community Colleges (IECC), prepared for publication.

Mr. Chairman, I respectfully recommend that the Board approve the Annual Financial Report to ensure its timely local publication and submission to the ICCB as required.

RG/akb
Attachment

ILLINOIS EASTERN COMMUNITY COLLEGES DISTRICT NO. 529
ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended June 30, 2025

Community College District No. 529 Counties of Clark, Clay, Crawford, Cumberland, Edwards, Hamilton, Jasper, Lawrence, Richland, Wabash, Wayne, and White, State of Illinois

Total District Assessed Valuation: \$ 2,422,202,657
Total District Bonded Debt: \$ 13,375,000

| Tax Revenues: | <u>Extensions</u> | <u>Rates</u> |
|--|-------------------|--------------|
| Education Fund | \$ 4,238,855 | 0.1750 |
| Operations and Maintenance Fund | \$ 1,816,652 | 0.0750 |
| Statewide Average Tax | \$ 905,761 | 0.0374 |
| Bond and Interest Fund | \$ 2,447,395 | 0.1010 |
| Liability, Protection, and Settlement Fund | \$ 1,500,000 | 0.0619 |
| Audit Fund | \$ 102,500 | 0.0042 |
| Protection, Health, and Safety | \$ 200,000 | 0.0083 |

STATEMENT OF REVENUE AND EXPENDITURES
For the Fiscal Year Ended 2025

| <u>REVENUE BY SOURCE</u> | <u>Education Fund</u> | <u>Operations & Maintenance Fund</u> | <u>Debt Service Fund</u> | <u>Other Tax Funds</u> |
|--|---------------------------|--|----------------------------------|----------------------------|
| Local Government | \$ 4,587,429 | \$ 2,612,215 | \$ 1,837,496 | \$ 8,577,243 |
| State Government | 13,628,774 | 225,000 | - | 1,757,706 |
| Federal Government | - | - | - | - |
| Student Tuition and Fees | 12,044,215 | 945,895 | - | - |
| Other Sources | 1,006,357 | 2,300,592 | 21,240 | 664,640 |
| TOTAL REVENUE | 31,266,775 | 6,083,702 | 1,858,736 | 10,999,589 |
| <u>EXPENDITURES BY PROGRAM</u> | | | | |
| Instruction | 13,205,065 | - | - | 6,076 |
| Academic Support | 635,347 | - | - | - |
| Student Services | 2,065,721 | 100 | - | - |
| Public Services | 89,909 | - | - | - |
| Auxiliary Enterprises | 6,000 | 10,344 | - | - |
| Operation and Maintenance of Plant | 55,776 | 4,035,678 | - | 842,793 |
| Institutional Support | 7,913,214 | 1,929,289 | 1,696,093 | 14,767,689 |
| Scholarships, Student Grants, and Waivers | 5,367,177 | - | - | - |
| TOTAL EXPENDITURES | 29,338,209 | 5,975,411 | 1,696,093 | 15,616,558 |
| OTHER FINANCING USES: Operating Transfers-In / (Out) | (1,946,588) | 10,000 | - | 1,500,000 |
| FUND BALANCE (Deficit), July 1, 2024 | 14,908,436 | 3,468,111 | 357,168 | 15,753,693 |
| FUND BALANCE (Deficit), June 30, 2025 | \$ 14,890,414 | \$ 3,586,402 | \$ 519,811 | \$ 12,636,724 |

Illinois Eastern Community Colleges (IECC), District 529, is one of 39 statewide community college districts, serving students across 12 counties through its four campuses: Frontier Community College, Lincoln Trail College, Olney Central College, and Wabash Valley College. IECC offers a comprehensive range of educational pathways – from one-semester certificates to fully transferable degrees and hands-on workforce programs – designed to launch careers or facilitate academic transfer.

Transfer Degrees

Students can earn Associate in Arts, Associate in Science, or Associate in Science and Arts degrees. These flexible programs provide a smooth transition to four-year universities and include advising support to ensure seamless transfer plans.

Professional and Technical Degrees

IECC provides 30 Associate in Applied Science (AAS) degrees across its campuses. These two-year programs combine at least 15 semester credits in general education – covering communications, science/math, social science/humanities, and human diversity – with focused technical training totaling 60-72 credits. Advisory councils composed of industry representatives help keep curriculum aligned with evolving workforce standards.

Certificates in Career & Technical Education

With 58 distinct certificates, IECC offers career-focused credentials in fields such as healthcare, industrial technology, automotive, welding, emergency services, and more. These programs typically can be completed in one year or less and equip students with the skills and credentials necessary to enter high-demand careers or advance in their fields.

Annual Enrollment Data by Semester, including Summer Term:

| | |
|---------------------------|-----------------------------|
| Headcount: 14,314 | Full-time Equivalent: 2,622 |
| Staff Data: Full-time 284 | Part-time: 331 |

All accounts of said Illinois Eastern Community Colleges District No. 529 were audited by Martin Hood LLC, Certified Public Accountants, for the fiscal year July 1, 2024, through June 30, 2025.

Dated at Olney, Illinois, this 9th day of December 2025.

Chairman, Board of Trustees: _____
Gary Carter

Secretary, Board of Trustees: _____
Sonja Wease

Treasurer, Board of Trustees: _____
Ryan Hawkins

Illinois Eastern Community Colleges District No. 529 does not discriminate on the basis of race, color, sex, pregnancy, gender identity, sexual orientation, age, marital status, parental status, religious affiliation, veteran status, national origin, ancestry, order of protection status, conviction record, physical or mental disability, genetic information, or any other protected category. Illinois Eastern Community Colleges adheres to the Federal Regulations of the Americans with Disabilities Act of 1990 and offers appropriate services or activities with reasonable accommodations to any qualified disabled individual upon request. Inquiries regarding compliance with the policy may be directed to:

Equal Opportunity Officers:

Amy Lemke, IECC District Office, Olney, Illinois
Andrea McDowell, IECC District Office, Olney, Illinois
Sonja Wease, IECC District Office, Olney, Illinois

MEMORANDUM

TO: IECC Board of Trustees
 FROM: Dr. Ryan Gower, Chancellor
 DATE: 12/9/2025
 RE: FY2027 Tuition Structure

SEPC has reviewed IECC's tuition structure and recommends adjustments that simplify our pricing, better reflect the cost of our Health Professions programs, and make IECC more competitive in our efforts to yield students outside our district. These recommended changes are fully compliant with ICCB requirements and are designed to complement future enrollment management efforts.

I am proposing a small increase to the in-district rate and reductions to the out-of-district, out-of-state, and international rates. These reductions will not impact revenue because enrollment in these categories is historically low and most students currently attending IECC with these residency attributes are receiving scholarships/waivers. Lowering the published rates will reduce waivers, improve transparency and help us market IECC more effectively to prospective students.

Financial modeling shows that the new structure should be revenue-neutral to slightly positive at approximately **\$90,000–\$130,000** in additional annualized tuition revenue at current enrollment levels. Looking ahead, the simplified pricing positions IECC to expand recruitment in AY27, especially for out-of-district, out-of-state, and Health Professions students where affordability plays a significant role in decision-making.

The table below compares current tuition rates to the proposed FY2027 rates, effective Summer/Fall 2026:

Tuition Rates (per credit hour)

NOW vs. PROPOSED

| Category | Residency | NOW | PROPOSED |
|---|-------------------|-------|--------------|
| Tuition Rates | In-District | \$135 | \$140 |
| | Out-of-District | \$325 | \$215 |
| | Out-of-State | \$375 | \$240 |
| | Non-U.S. Resident | \$375 | \$240 |
| Health Professions (<i>Nursing, Radiography, PTA, MLT</i>) | In-District | \$162 | \$210 |

| Category | Residency | NOW | PROPOSED |
|----------|-------------------|-------|-----------------|
| | Out-of-District | \$450 | \$322.50 |
| | Out-of-State | \$555 | \$360 |
| | Non-U.S. Resident | \$555 | \$360 |

I recommend approval of the proposed tuition schedule effective Summer/Fall 2026.

**ILLINOIS EASTERN COMMUNITY COLLEGES
DISTRICT #529
TREASURER'S REPORT
November 30, 2025**

| FUND | BALANCE |
|--|--------------------------------|
| Educational | \$ 8,583,971.47 |
| Operations & Maintenance | 1,480,817.70 |
| Operations & Maintenance (Restricted) | 1,774,998.65 |
| Bond & Interest | 623,144.30 |
| Auxiliary | 1,406,948.97 |
| Restricted Purposes | (74,199.71) |
| Working Cash | 76,199.40 |
| Trust & Agency | 751,632.30 |
| Audit | 12,700.96 |
| Liability, Protection & Settlement | 935,948.46 |
| | |
| TOTAL ALL FUNDS | <u>\$ 15,572,162.50</u> |

Respectfully submitted,

Ryan Hawkins, Treasurer

Illinois Eastern Community Colleges
Balance Sheets - All Funds (Unaudited)
November 30, 2025

| | Educational Fund | Operations & Maintenance Fund | Operations & Maintenance (Restricted) Fund | Bond & Interest Fund | Auxiliaries Fund | Restricted Purposes Fund |
|-------------------------------------|----------------------|-------------------------------------|--|-------------------------|---------------------|-----------------------------|
| ASSETS | | | | | | |
| Cash | \$ 8,610,271 | \$ 1,480,818 | \$ 1,774,999 | \$ 623,144 | \$ 1,427,449 | \$ (74,200) |
| Investments | 8,498,889 | 2,814,822 | 5,558,867 | - | 1,964,500 | - |
| Accounts Receivable | 2,184,771 | 236,601 | - | - | 349,757 | - |
| Other Receivables | 989,089 | 11,929 | 37,446 | - | 2,383 | 40,011 |
| Restricted Cash | - | - | 5,063,254 | - | - | - |
| Inventory | - | - | - | - | 485,671 | - |
| Other Assets | 177,830 | - | - | - | - | 493,690 |
| Due From Other Funds | - | - | - | - | - | - |
| Total Assets | <u>\$ 20,460,850</u> | <u>\$ 4,544,170</u> | <u>\$ 12,434,566</u> | <u>\$ 623,144</u> | <u>\$ 4,229,760</u> | <u>\$ 459,501</u> |
| LIABILITIES | | | | | | |
| Accounts Payable | \$ 130,765 | \$ 24,069 | \$ 115,341 | \$ - | \$ 45,578 | \$ 9,480 |
| Accrued Payroll Liabilities | 80,397 | - | - | - | - | - |
| Other Accrued Liabilities | 199,882 | - | 21,997 | - | 27,918 | (45,945) |
| Due to Other Funds | - | - | - | - | - | - |
| Total Liabilities | <u>411,044</u> | <u>24,069</u> | <u>137,338</u> | <u>-</u> | <u>73,496</u> | <u>(36,465)</u> |
| FUND BALANCES | | | | | | |
| Non-Spendable | - | - | - | - | 485,671 | - |
| Restricted | | | | | | |
| Board Designated | 11,913,264 | 2,013,472 | - | - | - | - |
| Other Purposes | - | 1,648,721 | 6,111,299 | 623,144 | - | - |
| Encumbered | 10,600,195 | 857,908 | 6,185,929 | - | 1,231,860 | 884,336 |
| Unassigned | (2,463,653) | - | - | - | 2,438,733 | (388,370) |
| Total Fund Balances | <u>20,049,806</u> | <u>4,520,101</u> | <u>12,297,228</u> | <u>623,144</u> | <u>4,156,264</u> | <u>495,966</u> |
| Total Liabilities and Fund Balances | <u>\$ 20,460,850</u> | <u>\$ 4,544,170</u> | <u>\$ 12,434,566</u> | <u>\$ 623,144</u> | <u>\$ 4,229,760</u> | <u>\$ 459,501</u> |

Illinois Eastern Community Colleges
Balance Sheets - All Funds (Unaudited)
November 30, 2025

| | Working Cash Fund | Trust & Agency Fund | Audit Fund | Liability, Protection and Settlement Fund | Total Funds |
|-------------------------------------|----------------------|------------------------|------------------|---|----------------------|
| ASSETS | | | | | |
| Cash | \$ 76,199 | \$ 751,632 | \$ 12,701 | \$ 935,948 | \$ 15,618,961 |
| Investments | 4,705,010 | - | - | - | 23,542,088 |
| Accounts Receivable | - | - | - | - | 2,771,129 |
| Other Receivables | 179,268 | 94,210 | - | - | 1,354,336 |
| Restricted Cash | - | - | - | - | 5,063,254 |
| Inventory | - | - | - | - | 485,671 |
| Other Assets | - | - | - | - | 671,520 |
| Due From Other Funds | - | - | - | - | - |
| Total Assets | <u>\$ 4,960,477</u> | <u>\$ 845,842</u> | <u>\$ 12,701</u> | <u>\$ 935,948</u> | <u>\$ 49,506,959</u> |
| LIABILITIES | | | | | |
| Accounts Payable | \$ - | \$ 904 | \$ - | \$ - | \$ 326,137 |
| Accrued Payroll Liabilities | - | - | - | - | 80,397 |
| Other Accrued Liabilities | - | - | - | 277 | 204,129 |
| Due to Other Funds | - | - | - | - | - |
| Total Liabilities | <u>-</u> | <u>904</u> | <u>-</u> | <u>277</u> | <u>610,663</u> |
| FUND BALANCES | | | | | |
| Non-Spendable | 6,315,000 | - | - | - | 6,800,671 |
| Restricted | | | | | |
| Board Designated | - | - | - | - | 13,926,736 |
| Other Purposes | (1,354,523) | 839,826 | 12,701 | 570,501 | 8,451,669 |
| Encumbered | - | 5,112 | - | 365,170 | 20,130,510 |
| Unassigned | - | - | - | - | (413,290) |
| Total Fund Balances | <u>4,960,477</u> | <u>844,938</u> | <u>12,701</u> | <u>935,671</u> | <u>48,896,296</u> |
| Total Liabilities and Fund Balances | <u>\$ 4,960,477</u> | <u>\$ 845,842</u> | <u>\$ 12,701</u> | <u>\$ 935,948</u> | <u>\$ 49,506,959</u> |

Illinois Eastern Community Colleges
Statements of Revenues, Expenditures, and Changes in Fund Balance - All Funds (Unaudited)
For the Period Ended November 30, 2025

| | Educational Fund | Operations & Maintenance Fund | Operations & Maintenance (Restricted) Fund | Bond & Interest Fund | Auxiliaries Fund | Restricted Purposes Fund |
|--|----------------------|-------------------------------------|--|-------------------------|---------------------|-----------------------------|
| REVENUES | | | | | | |
| Property Taxes | \$ 3,902,634 | \$ 1,414,737 | \$ 153,906 | \$ 1,884,057 | \$ - | \$ - |
| Replacement Taxes | - | 190,469 | - | - | - | - |
| ICCB Grants | 5,355,198 | - | - | - | - | 58,426 |
| Federal Grants | - | - | - | - | - | 3,660,723 |
| Tuition & Fees | 9,551,780 | 736,105 | - | - | 145,926 | - |
| Charges for Services | 17,963 | 41,000 | - | - | 932,104 | - |
| Interest | 99,362 | 32,341 | 66,070 | 16,958 | 31,386 | 7,161 |
| Other Revenues | 68,109 | 1,022 | 636,314 | - | 192,088 | 95,242 |
| Total Revenues | <u>18,995,046</u> | <u>2,415,674</u> | <u>856,290</u> | <u>1,901,015</u> | <u>1,301,504</u> | <u>3,821,552</u> |
| EXPENDITURES | | | | | | |
| Payroll | 6,044,975 | 518,174 | - | - | 827,362 | 686,592 |
| Benefits | 941,149 | 118,498 | - | - | 97,316 | 135,220 |
| Contractual Services | 1,011,488 | 209,110 | 279,497 | - | 225,510 | 90,320 |
| Supplies | 772,451 | 90,678 | 64,987 | - | 634,031 | 81,391 |
| Travel | 73,181 | - | - | - | 176,264 | 39,574 |
| Fixed | 30,989 | - | - | 1,797,682 | 235,482 | (3,695) |
| Utilities | 25,412 | 523,808 | - | - | - | - |
| Capital Outlay | 28,439 | 21,450 | 640,320 | - | - | 5,483 |
| Other | 83,871 | 256 | - | - | 75,372 | 861,110 |
| Scholarships, Student Grants, & Waivers | 3,393,377 | - | - | - | 424,633 | 2,317,997 |
| Total Expenditures | <u>12,405,332</u> | <u>1,481,974</u> | <u>984,804</u> | <u>1,797,682</u> | <u>2,695,970</u> | <u>4,213,992</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>6,589,714</u> | <u>933,700</u> | <u>(128,514)</u> | <u>103,333</u> | <u>(1,394,466)</u> | <u>(392,440)</u> |
| TRANSFERS | | | | | | |
| Net Transfers | (1,430,323) | - | - | - | 1,430,323 | - |
| Total Transfers | <u>(1,430,323)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,430,323</u> | <u>-</u> |
| Net Change in Fund Balance | <u>5,159,391</u> | <u>933,700</u> | <u>(128,514)</u> | <u>103,333</u> | <u>35,857</u> | <u>(392,440)</u> |
| Fund Balance - Beginning | 14,890,415 | 3,586,401 | 12,425,742 | 519,811 | 4,120,407 | 888,406 |
| Fund Balance - Ending | <u>\$ 20,049,806</u> | <u>\$ 4,520,101</u> | <u>\$ 12,297,228</u> | <u>\$ 623,144</u> | <u>\$ 4,156,264</u> | <u>\$ 495,966</u> |

Illinois Eastern Community Colleges
 Statements of Revenues, Expenditures, and Changes in Fund Balance - All Funds (Unaudited)
 For the Period Ended November 30, 2025

| | Working Cash Fund | Trust & Agency Fund | Audit Fund | Liability, Protection and Settlement Fund | Total Funds |
|--|----------------------|------------------------|------------------|---|----------------------|
| REVENUES | | | | | |
| Property Taxes | \$ - | \$ - | \$ 82,194 | \$ 1,156,191 | \$ 8,593,719 |
| Replacement Taxes | - | - | - | - | 190,469 |
| ICCB Grants | - | - | - | - | 5,413,624 |
| Federal Grants | - | - | - | - | 3,660,723 |
| Tuition & Fees | - | - | - | - | 10,433,811 |
| Charges for Services | - | 8,281 | - | - | 999,348 |
| Interest | 19,149 | 7,160 | 250 | 6,897 | 286,734 |
| Other Revenues | - | 385,586 | - | 15,578 | 1,393,939 |
| Total Revenues | <u>19,149</u> | <u>401,027</u> | <u>82,444</u> | <u>1,178,666</u> | <u>30,972,367</u> |
| EXPENDITURES | | | | | |
| Payroll | - | - | - | - | 8,077,103 |
| Benefits | - | - | - | 90,488 | 1,382,671 |
| Contractual Services | - | 4,248 | 66,500 | 38,613 | 1,925,286 |
| Supplies | - | 4,166 | - | - | 1,647,704 |
| Travel | - | 5,697 | - | - | 294,716 |
| Fixed | - | - | - | 306,268 | 2,366,726 |
| Utilities | - | - | - | - | 549,220 |
| Capital Outlay | - | - | - | - | 695,692 |
| Other | - | (111,373) | - | 1,054 | 910,290 |
| Scholarships, Student Grants, & Waivers | - | 287,030 | - | - | 6,423,037 |
| Total Expenditures | <u>-</u> | <u>189,768</u> | <u>66,500</u> | <u>436,423</u> | <u>24,272,445</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>19,149</u> | <u>211,259</u> | <u>15,944</u> | <u>742,243</u> | <u>6,699,922</u> |
| TRANSFERS | | | | | |
| Net Transfers | - | - | - | - | - |
| Total Transfers | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>19,149</u> | <u>211,259</u> | <u>15,944</u> | <u>742,243</u> | <u>6,699,922</u> |
| Fund Balance - Beginning | 4,941,328 | 633,679 | (3,243) | 193,428 | 42,196,374 |
| Fund Balance - Ending | <u>\$ 4,960,477</u> | <u>\$ 844,938</u> | <u>\$ 12,701</u> | <u>\$ 935,671</u> | <u>\$ 48,896,296</u> |

ILLINOIS EASTERN COMMUNITY COLLEGES
Comparative Combined Balance Sheets - All Funds
November 30, 2025

Unaudited

| | ALL FUNDS | |
|--|----------------------|----------------------|
| | Fiscal | Fiscal |
| | Year | Year |
| | 2025 | 2024 |
| ASSETS: | | |
| CASH | \$ 15,572,163 | \$ 16,464,260 |
| IMPREST FUND | 21,300 | 21,300 |
| CHECK CLEARING | 25,500 | 25,500 |
| CDB PROJECT TRUST | 5,063,253 | 4,614,304 |
| PREPAID EXPENSES | 177,830 | 201,276 |
| INVESTMENTS | 23,542,088 | 27,400,255 |
| RECEIVABLES | 3,886,130 | 3,341,092 |
| ACCRUED REVENUE | 239,334 | 273,477 |
| INVENTORY | 485,671 | 625,408 |
| OTHER ASSETS | 493,690 | 476,041 |
| FIXED ASSETS (Net of Depr) | 35,770,106 | 32,231,453 |
| TOTAL ASSETS AND OTHER DEBITS: | \$ 85,277,065 | \$ 85,674,366 |
| LIABILITIES: | | |
| PAYROLL DEDUCTIONS PAYABLE | \$ 80,674 | \$ 4,762 |
| ACCOUNTS PAYABLE | 474,817 | 77,178 |
| DEFERRED REVENUE | 55,173 | 50,052 |
| L-T DEBT GROUP (FUND 9) | 12,791,509 | 8,683,496 |
| OPEB (Prior Year Restated for GASB 75 Implementation) | 5,983,109 | 6,280,647 |
| TOTAL LIABILITIES: | 19,385,282 | 15,096,135 |
| FUND BALANCES: | | |
| FUND BALANCE | 28,765,785 | 35,472,960 |
| INVESTMENT IN PLANT (Net of Depr) | 35,770,106 | 32,231,453 |
| OTHER FUND BALANCES RECOGNIZED AS A LIABILITY (FUND 9) | (18,774,618) | (14,964,143) |
| RESERVE FOR ENCUMBRANCES | 20,130,510 | 17,837,961 |
| TOTAL EQUITY AND OTHER CREDITS | 65,891,783 | 70,578,231 |
| TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS | \$ 85,277,065 | \$ 85,674,366 |

**ILLINOIS EASTERN COMMUNITY COLLEGES
OPERATING FUNDS ONLY
COMPARISON TO BUDGET REPORT FOR FISCAL YEARS 2024-2026**

| College | Category | FISCAL YEAR 2024 | | | FISCAL YEAR 2025 | | | FISCAL YEAR 2026 | | | % of Year |
|---------------------|----------|----------------------|----------------------|-------------|----------------------|----------------------|-------------|----------------------|----------------------|-------------|------------|
| | | Budget | Spent Thru November | % of Budget | Budget | Spent Thru November | % of Budget | Tentative Budget | Spent Thru November | % of Budget | |
| Frontier | Bills | | \$ 277,898 | | | \$ 300,912 | | | \$ 905,329 | | |
| | Payroll | | 845,016 | | | 890,165 | | | 3,281,724 | | |
| | Waivers | | 499,130 | | | 323,361 | | | 346,013 | | |
| | Totals | \$ 3,936,161 | 1,622,044 | 41% | \$ 4,523,243 | 1,514,438 | 33% | 12,358,397 | 4,533,066 | 37% | 42% |
| Lincoln Trail | Bills | | \$ 464,577 | | | \$ 406,227 | | | \$ 384,644 | | |
| | Payroll | | 856,805 | | | 936,945 | | | 482,560 | | |
| | Waivers | | 746,495 | | | 600,462 | | | 656,428 | | |
| | Totals | \$ 4,480,373 | 2,067,877 | 46% | \$ 4,760,106 | 1,943,634 | 41% | 3,453,233 | 1,523,632 | 44% | 42% |
| Olney Central | Bills | | \$ 982,813 | | | \$ 851,300 | | | \$ 408,783 | | |
| | Payroll | | 1,645,638 | | | 1,594,069 | | | 723,075 | | |
| | Waivers | | 541,127 | | | 426,712 | | | 378,635 | | |
| | Totals | \$ 7,643,937 | 3,169,578 | 41% | \$ 7,622,079 | 2,872,081 | 38% | 3,482,828 | 1,510,493 | 43% | 42% |
| Wabash Valley | Bills | | \$ 715,503 | | | \$ 590,160 | | | \$ 377,407 | | |
| | Payroll | | 1,123,003 | | | 1,073,965 | | | 401,548 | | |
| | Waivers | | 908,810 | | | 459,757 | | | 507,691 | | |
| | Totals | \$ 5,915,330 | 2,747,316 | 46% | \$ 5,816,006 | 2,123,882 | 37% | 3,343,335 | 1,286,646 | 38% | 42% |
| Workforce Educ. | Bills | | \$ 71,810 | | | \$ 97,111 | | | \$ 57,730 | | |
| | Payroll | | 280,691 | | | 279,279 | | | 235,093 | | |
| | Waivers | | 822,425 | | | 893,483 | | | 830,518 | | |
| | Totals | \$ 2,619,370 | 1,174,926 | 45% | \$ 2,740,542 | 1,269,873 | 46% | 2,752,534 | 1,123,341 | 41% | 42% |
| District Wide | Bills | | \$ 1,721,031 | | | \$ 1,811,536 | | | \$ 1,796,887 | | |
| | Payroll | | 1,668,916 | | | 1,424,065 | | | 1,439,149 | | |
| | Waivers | | 238,865 | | | 839,707 | | | 674,092 | | |
| | Totals | \$ 9,886,500 | 3,628,812 | 37% | \$ 9,389,968 | 4,075,308 | 43% | 7,916,139 | 3,910,128 | 49% | 42% |
| GRAND TOTALS | | \$ 34,481,671 | \$ 14,410,553 | 42% | \$ 34,851,944 | \$ 13,799,216 | 40% | \$ 33,306,466 | \$ 13,887,306 | 42% | 42% |

ILLINOIS EASTERN COMMUNITY COLLEGES
Operating Funds Revenues & Expenditures Report
For the Period Ended November 30, 2025

Unaudited

| | FY 2026 | | FY 2025 | | Increase (Decrease) | |
|----------------------|----------------------|-----------------------|----------------------|-----------------------|--------------------------------|----------------|
| | Amount | % of Total | Amount | % of Total | \$ | % |
| | Property Taxes | \$ 5,317,371 | 24.84% | \$ 5,105,533 | 0.00% | \$ 211,838 |
| Replacement Taxes | 190,469 | 0.89% | 219,344 | 0.00% | (28,875) | -13.164% |
| ICCB Grants | 5,355,198 | 25.01% | 5,911,561 | 17.87% | (556,363) | -9.411% |
| Tuition & Fees | 10,287,510 | 48.05% | 10,230,475 | 81.10% | 57,035 | 0.558% |
| Charges for Services | 58,962 | 0.28% | 64,192 | 0.20% | (5,230) | -8.147% |
| Interest | 131,704 | 0.62% | 148,595 | 0.82% | (16,891) | -11.367% |
| Other Revenues | 68,131 | 0.32% | 50,898 | 0.02% | 17,233 | 33.858% |
| | <u>\$ 21,409,345</u> | <u>100.00%</u> | <u>\$ 21,730,598</u> | <u>100.00%</u> | <u>\$ (321,253)</u> | <u>-1.478%</u> |

| | FY 2026 | | FY 2025 | | Increase (Decrease) | |
|----------------------------|----------------------|-----------------------|----------------------|-----------------------|--------------------------------|---------------|
| | Amount | % of Total | Amount | % of Total | \$ | % |
| | Salaries | \$ 6,563,149 | 47.26% | \$ 6,198,488 | 21.43% | \$ 364,661 |
| Employee Benefits | 1,059,647 | 7.63% | 1,129,503 | 4.56% | (69,856) | -6.185% |
| Contractual Services | 1,220,598 | 8.79% | 1,068,490 | 5.00% | 152,108 | 14.236% |
| Materials | 863,129 | 6.22% | 984,428 | 5.96% | (121,299) | -12.322% |
| Travel & Staff Development | 73,181 | 0.53% | 80,294 | 0.14% | (7,113) | -8.859% |
| Fixed Charges | 30,989 | 0.22% | 8,361 | 0.15% | 22,628 | 270.637% |
| Utilities | 549,220 | 3.95% | 462,051 | 2.33% | 87,169 | 18.866% |
| Capital Outlay | 49,889 | 0.36% | 257,299 | 1.44% | (207,410) | -80.610% |
| Other | 3,477,504 | 25.04% | 3,610,302 | 58.99% | (132,798) | -3.678% |
| | <u>\$ 13,887,306</u> | <u>100.00%</u> | <u>\$ 13,799,216</u> | <u>100.00%</u> | <u>\$ 88,090</u> | <u>0.638%</u> |

**Locally Funded, CDB, & PHS Projects
Projects Schedule**

| | Funding Source | Estimated Budget | | | | | | | | | |
|----------------------------------|-------------------------------------|---------------------|-----------------------|---------------------------|------------------|---------------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|
| Center for Technology - LTC | CDB | \$11,160,000 | | | | | | | | | |
| Applied Technology Center - OCC | CDB | \$3,076,400 | | | | | | | | | |
| OCC - Salvage Vehicle Storage | Deferred Maintenance | \$40,000 | | | | | | | | | |
| FCC - Athletic Facility | Insurance/Bond Proceeds/Fundraising | \$5,651,000 | | | | | | | | | |
| LTC - Athletic Facility Sidewalk | Bond Proceeds | \$29,750 | | | | | | | | | |
| HVAC Replacements - TLB | Operating Funds | \$30,343 | | | | | | | | | |
| Emergency Repairs - LTC | Insurance Proceeds | \$458,162 | | | | | | | | | |
| GRAND TOTAL | | \$20,445,655 | Board Approval | Preliminary Design | Materials | Begin Construction | 30% Completed | 60% Completed | 80% Completed | 100% Completed | Fully Accepted |

11/30/2025

MEMORANDUM

TO: IECC Board of Trustees

FROM: Ryan Gower

DATE: December 9, 2025

SUBJECT: Semi-Annual Review of Executive Session Minutes

A. The following written executive session minutes were reviewed in June 2025 and the decision was made at that time to keep them closed:

1. Tuesday, June 20, 1995
2. Tuesday, August 15, 1995
3. Tuesday, September 19, 1995
4. Friday, August 2, 1996
5. Tuesday, January 17, 2012
6. February 19, 2019
7. February 18, 2020
8. July 19, 2022
9. April 16, 2024
10. June 18, 2024
11. October 15, 2024
12. April 22, 2025

B. The following written executive session minutes have been approved, but remain closed, and are being subjected to the semi-annual review for the first time in December 2025:

1. August 19, 2025
2. September 3, 2025

C. The following written executive session minutes have been approved and opened to the public record:

1. October 15, 2019
2. December 10, 2019
3. January 21, 2020
4. October 18, 2022
5. January 16, 2024
6. March 19, 2024
7. July 16, 2024
8. August 20, 2024

D. Audio recordings of previously approved executive sessions will remain closed to the public record and these audio executive session recordings will remain in the custody of the Board Secretary until 18 months following the executive session at which the audio recordings were made:

1. July 16, 2024
2. August 20, 2024
3. October 15, 2024
4. February 18, 2025
5. February 27, 2025
6. April 22, 2025

E. As part of the Board of Trustees semi-annual review of executive sessions, the Board notes that the audio tape recordings of the following meetings have been held by the Secretary for more than the 18 months required, and the Secretary is directed to destroy these recordings after this meeting:

1. January 16, 2024
2. March 19, 2024
3. April 16, 2024
4. June 18, 2024

F. As part of the Board of Trustees semi-annual review of executive session minutes, the Board notes that executive sessions were not held on the following dates:

1. June 17, 2025
2. July 15, 2025
3. October 21, 2025
4. November 18, 2025

G. It is recommended the following previously approved closed meeting minutes be open to the public record:

1. July 21, 2021
2. February 18, 2025
3. February 27, 2025

MEMORANDUM

TO: Board of Trustees
FROM: Ryan Gower
DATE: December 9, 2025
RE: Personnel Report

Mr. Chairman, I recommend that the Board of Trustees approve the December Personnel Report. Additional information for items 400.1 have been sent under separate confidential cover.

INDEX

400.1. Resignation Ratification

PERSONNEL REPORT

400.1 Resignation Ratification

1. English Instructor, WVC, effective December 18, 2025
2. O&M Team Lead, OCC effective January 9, 2026