

**Sauk Valley Community College
June 15, 2026**

Action Item 4.6

Topic: Fiscal Year 2026 Budget Amendments and Transfers

College Health Metric: Financial Stability: The College uses its revenue prudently while pursuing and utilizing alternative revenue streams. Investment in programs, personnel, processes, and infrastructure are carefully considered and supported by College Planning.

Presented By: Dr. Jon Mandrell and Kent Sorenson

Presentation:

Throughout the fiscal year, administration monitors revenues, expenditures, staffing changes, grant activity, and operational needs to ensure budgetary resources remain aligned with College operations and priorities. As part of the College's year-end financial management process, proposed budget amendments and transfers have been prepared to reflect actual operating conditions and anticipated expenditures through June 30, 2026.

The attached schedule summarizes proposed amendments by fund, function, and expenditure object. The amendments primarily reflect personnel-related adjustments, operational expenditures, grant and scholarship activity, facilities-related expenditures, auxiliary enterprise operations, and other budgetary changes identified during the fiscal year.

The proposed amendments result in net appropriation increases of approximately \$303,000 across all funds. The amendments are supported by available fund balances, revenues, grants, and other funding sources and do not increase the College's tax levy or debt obligations.

In addition, the attached schedule includes proposed transfers between expenditure objects within funds to align appropriations with anticipated year-end expenditures. These transfers do not increase overall fund appropriations but reallocate budget authority among expenditure categories as permitted by Illinois law.

Approval of these amendments and transfers will ensure sufficient appropriations exist to support authorized expenditures through the end of fiscal year 2026 and maintain compliance with the budget requirements of the Illinois Public Community College Act.

Recommendation:

The administration recommends the Board approve the Fiscal Year 2026 budget amendments and transfers as presented in the attached schedule.

Attachment A
Fiscal Year 2026 Budget Amendments
and Transfers by Fund and Object

	Funds: #:	Education 01	Operations & Maintenance 02	O & M Restricted 03
Instruction				
Salaries	\$	100,000	\$ -	\$ -
Employee Benefits		-	-	-
Contractual Services		-	-	-
General Materials and Supplies		-	-	-
Conference & Meeting		-	-	-
Fixed Charges		-	-	-
Utilities		-	-	-
Capital outlay		-	-	-
Student Grants and Waivers		-	-	-
Other Expenditures		-	-	-
Total Instruction		100,000	-	-
Academic Support				
Salaries		(150,000)	-	-
Employee Benefits		-	-	-
Contractual Services		-	-	-
General Materials and Supplies		-	-	-
Conference & Meeting		-	-	-
Fixed Charges		-	-	-
Utilities		-	-	-
Capital outlay		-	-	-
Student Grants and Waivers		-	-	-
Other Expenditures		-	-	-
Total Academic Support		(150,000)	-	-
Student Services				
Salaries		10,000	-	-
Employee Benefits		-	-	-
Contractual Services		-	-	-
General Materials and Supplies		-	-	-
Conference & Meeting		-	-	-
Fixed Charges		-	-	-
Utilities		-	-	-
Capital outlay		-	-	-
Student Grants and Waivers		-	-	-
Other Expenditures		-	-	-
Total Student Services		10,000	-	-
Public Service				
Salaries		(35,000)	-	-
Employee Benefits		-	-	-
Contractual Services		-	-	-
General Materials and Supplies		-	-	-
Conference & Meeting		-	-	-
Fixed Charges		15,000	-	-
Utilities		-	-	-
Capital outlay		-	-	-
Student Grants and Waivers		-	-	-
Other Expenditures		-	-	-
Total Public Service		(20,000)	-	-

Attachment A
Fiscal Year 2026 Budget Amendments
and Transfers by Fund and Object

	Funds: #:	Education 01	Operations & Maintenance 02	O & M Restricted 03
Research and Development				
Salaries		17,000	-	-
Employee Benefits		-	-	-
Contractual Services		-	-	-
General Materials and Supplies		-	-	-
Conference & Meeting		-	-	-
Fixed Charges		-	-	-
Utilities		-	-	-
Capital outlay		-	-	-
Student Grants and Waivers		-	-	-
Other Expenditures		-	-	-
Total Research and Development		17,000	-	-
Auxiliary				
Salaries		-	-	-
Employee Benefits		-	-	-
Contractual Services		-	-	-
General Materials and Supplies		-	-	-
Conference & Meeting		-	-	-
Fixed Charges		-	-	-
Utilities		-	-	-
Capital outlay		-	-	-
Student Grants and Waivers		-	-	-
Other Expenditures		-	-	-
Total Auxiliary		-	-	-
Operations & Maintenance				
Salaries		-	10,000	-
Employee Benefits		-	15,000	-
Contractual Services		-	30,000	-
General Materials and Supplies		-	-	-
Conference & Meeting		-	-	-
Fixed Charges		-	-	-
Utilities		-	(50,000)	-
Capital outlay		-	6,000	-
Student Grants and Waivers		-	-	-
Other Expenditures		-	-	-
Total Operations & Maintenance		-	11,000	-
Institutional Support				
Salaries		130,000	-	-
Employee Benefits		-	-	-
Contractual Services		-	-	-
General Materials and Supplies		-	-	-
Conference & Meeting		(50,000)	-	-
Fixed Charges		-	-	-
Utilities		-	-	-
Capital outlay		-	-	-
Student Grants and Waivers		-	-	-
Other Expenditures		-	-	-
Total Institutional Support		80,000	-	-

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Fiscal Year 2026 Budget Amendments
and Transfers by Fund and Object

	Funds: #:	Education 01	Operations & Maintenance 02	O & M Restricted 03
Scholarships, Grants & Waivers				
Salaries		-	-	-
Employee Benefits		-	-	-
Contractual Services		-	-	-
General Materials and Supplies		-	-	-
Conference & Meeting		-	-	-
Fixed Charges		-	-	-
Utilities		-	-	-
Capital outlay		-	-	-
Student Grants and Waivers		50,000	-	-
Other Expenditures		-	-	-
Total Scholarships, Grants & Waivers		50,000	-	-
Total		\$ 87,000	\$ 11,000	\$ -

Attachment A
Fiscal Year 2026 Budget Amendments
and Transfers by Fund and Object

	Funds: #:	Bond & Interest 04	Auxiliary Enterprises 05	Restricted Purposes 06
Instruction				
Salaries	\$	-	\$	-
Employee Benefits		-	-	-
Contractual Services		-	-	-
General Materials and Supplies		-	-	-
Conference & Meeting		-	-	-
Fixed Charges		-	-	-
Utilities		-	-	-
Capital outlay		-	-	-
Student Grants and Waivers		-	-	-
Other Expenditures		-	-	-
Total Instruction		-	-	-
Academic Support				
Salaries		-	-	-
Employee Benefits		-	-	-
Contractual Services		-	-	-
General Materials and Supplies		-	-	-
Conference & Meeting		-	-	-
Fixed Charges		-	-	-
Utilities		-	-	-
Capital outlay		-	-	-
Student Grants and Waivers		-	-	-
Other Expenditures		-	-	-
Total Academic Support		-	-	-
Student Services				
Salaries		-	-	-
Employee Benefits		-	-	-
Contractual Services		-	-	-
General Materials and Supplies		-	-	-
Conference & Meeting		-	-	-
Fixed Charges		-	-	-
Utilities		-	-	-
Capital outlay		-	-	-
Student Grants and Waivers		-	-	-
Other Expenditures		-	-	-
Total Student Services		-	-	-
Public Service				
Salaries		-	-	-
Employee Benefits		-	-	-
Contractual Services		-	-	-
General Materials and Supplies		-	-	-
Conference & Meeting		-	-	-
Fixed Charges		-	-	-
Utilities		-	-	-
Capital outlay		-	-	-
Student Grants and Waivers		-	-	-
Other Expenditures		-	-	-
Total Public Service		-	-	-

Attachment A
Fiscal Year 2026 Budget Amendments
and Transfers by Fund and Object

	Funds:	Bond &	Auxiliary	Restricted
	#:	Interest	Enterprises	Purposes
		04	05	06
Research and Development				
Salaries		-	-	-
Employee Benefits		-	-	-
Contractual Services		-	-	-
General Materials and Supplies		-	-	-
Conference & Meeting		-	-	-
Fixed Charges		-	-	-
Utilities		-	-	-
Capital outlay		-	-	-
Student Grants and Waivers		-	-	-
Other Expenditures		-	-	-
Total Research and Development		-	-	-
Auxiliary				
Salaries		-	(20,000)	-
Employee Benefits		-	-	-
Contractual Services		-	-	-
General Materials and Supplies		-	-	-
Conference & Meeting		-	20,000	-
Fixed Charges		-	35,000	-
Utilities		-	-	-
Capital outlay		-	-	-
Student Grants and Waivers		-	-	-
Other Expenditures		-	-	-
Total Auxiliary		-	35,000	-
Operations & Maintenance				
Salaries		-	-	-
Employee Benefits		-	-	-
Contractual Services		-	-	-
General Materials and Supplies		-	-	-
Conference & Meeting		-	-	-
Fixed Charges		-	-	-
Utilities		-	-	-
Capital outlay		-	-	-
Student Grants and Waivers		-	-	-
Other Expenditures		-	-	-
Total Operations & Maintenance		-	-	-
Institutional Support				
Salaries		-	-	-
Employee Benefits		-	-	-
Contractual Services		-	-	-
General Materials and Supplies		-	-	-
Conference & Meeting		-	-	-
Fixed Charges		-	-	-
Utilities		-	-	-
Capital outlay		-	-	-
Student Grants and Waivers		-	-	-
Other Expenditures		-	-	-
Total Institutional Support		-	-	-

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Fiscal Year 2026 Budget Amendments
and Transfers by Fund and Object

	Funds:	Bond &	Auxiliary	Restricted
	#:	Interest	Enterprises	Purposes
		04	05	06
Scholarships, Grants & Waivers				
Salaries		-	-	-
Employee Benefits		-	-	-
Contractual Services		-	-	-
General Materials and Supplies		-	-	-
Conference & Meeting		-	-	-
Fixed Charges		-	-	-
Utilities		-	-	-
Capital outlay		-	-	-
Student Grants and Waivers		-	-	-
Other Expenditures		-	-	-
Total Scholarships, Grants & Waivers		-	-	-
Total		\$ -	\$ 35,000	\$ -

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Fiscal Year 2026 Budget Amendments
and Transfers by Fund and Object

	Funds: #:	Working Cash 07	Trust & Agency 10	Audit 11
Instruction				
Salaries	\$	-	\$ -	\$ -
Employee Benefits		-	-	-
Contractual Services		-	-	-
General Materials and Supplies		-	-	-
Conference & Meeting		-	-	-
Fixed Charges		-	-	-
Utilities		-	-	-
Capital outlay		-	-	-
Student Grants and Waivers		-	-	-
Other Expenditures		-	-	-
Total Instruction		-	-	-
Academic Support				
Salaries		-	-	-
Employee Benefits		-	-	-
Contractual Services		-	-	-
General Materials and Supplies		-	-	-
Conference & Meeting		-	-	-
Fixed Charges		-	-	-
Utilities		-	-	-
Capital outlay		-	-	-
Student Grants and Waivers		-	-	-
Other Expenditures		-	-	-
Total Academic Support		-	-	-
Student Services				
Salaries		-	-	-
Employee Benefits		-	-	-
Contractual Services		-	-	-
General Materials and Supplies		-	-	-
Conference & Meeting		-	-	-
Fixed Charges		-	-	-
Utilities		-	-	-
Capital outlay		-	-	-
Student Grants and Waivers		-	-	-
Other Expenditures		-	-	-
Total Student Services		-	-	-
Public Service				
Salaries		-	-	-
Employee Benefits		-	-	-
Contractual Services		-	-	-
General Materials and Supplies		-	-	-
Conference & Meeting		-	-	-
Fixed Charges		-	-	-
Utilities		-	-	-
Capital outlay		-	-	-
Student Grants and Waivers		-	-	-
Other Expenditures		-	-	-
Total Public Service		-	-	-

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and Transfers by Fund and Object

	Funds: #:	Working Cash 07	Trust & Agency 10	Audit 11
Research and Development				
Salaries		-	-	-
Employee Benefits		-	-	-
Contractual Services		-	-	-
General Materials and Supplies		-	-	-
Conference & Meeting		-	-	-
Fixed Charges		-	-	-
Utilities		-	-	-
Capital outlay		-	-	-
Student Grants and Waivers		-	-	-
Other Expenditures		-	-	-
Total Research and Development		-	-	-
Auxiliary				
Salaries		-	-	-
Employee Benefits		-	-	-
Contractual Services		-	-	-
General Materials and Supplies		-	-	-
Conference & Meeting		-	-	-
Fixed Charges		-	-	-
Utilities		-	-	-
Capital outlay		-	-	-
Student Grants and Waivers		-	-	-
Other Expenditures		-	-	-
Total Auxiliary		-	-	-
Operations & Maintenance				
Salaries		-	-	-
Employee Benefits		-	-	-
Contractual Services		-	-	-
General Materials and Supplies		-	-	-
Conference & Meeting		-	-	-
Fixed Charges		-	-	-
Utilities		-	-	-
Capital outlay		-	-	-
Student Grants and Waivers		-	-	-
Other Expenditures		-	-	-
Total Operations & Maintenance		-	-	-
Institutional Support				
Salaries		-	-	-
Employee Benefits		-	-	-
Contractual Services		150,000	-	-
General Materials and Supplies		-	-	-
Conference & Meeting		-	-	-
Fixed Charges		-	-	-
Utilities		-	-	-
Capital outlay		-	-	-
Student Grants and Waivers		-	-	-
Other Expenditures		-	-	-
Total Institutional Support		150,000	-	-

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Fiscal Year 2026 Budget Amendments
and Transfers by Fund and Object

	Working Cash	Trust & Agency	Audit
Funds: #:	07	10	11
Scholarships, Grants & Waivers			
Salaries	-	-	-
Employee Benefits	-	-	-
Contractual Services	-	-	-
General Materials and Supplies	-	-	-
Conference & Meeting	-	-	-
Fixed Charges	-	-	-
Utilities	-	-	-
Capital outlay	-	-	-
Student Grants and Waivers	-	-	-
Other Expenditures	-	-	-
Total Scholarships, Grants & Waivers	-	-	-
Total	\$ 150,000	\$ -	\$ -

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Fiscal Year 2026 Budget Amendments
and Transfers by Fund and Object

	Funds: #:	Liability, Protection & Settlement 12	Total
Instruction			
Salaries	\$	-	\$ 100,000
Employee Benefits		-	-
Contractual Services		-	-
General Materials and Supplies		-	-
Conference & Meeting		-	-
Fixed Charges		-	-
Utilities		-	-
Capital outlay		-	-
Student Grants and Waivers		-	-
Other Expenditures		-	-
Total Instruction		-	100,000
Academic Support			
Salaries		-	(150,000)
Employee Benefits		-	-
Contractual Services		-	-
General Materials and Supplies		-	-
Conference & Meeting		-	-
Fixed Charges		-	-
Utilities		-	-
Capital outlay		-	-
Student Grants and Waivers		-	-
Other Expenditures		-	-
Total Academic Support		-	(150,000)
Student Services			
Salaries		-	10,000
Employee Benefits		-	-
Contractual Services		-	-
General Materials and Supplies		-	-
Conference & Meeting		-	-
Fixed Charges		-	-
Utilities		-	-
Capital outlay		-	-
Student Grants and Waivers		-	-
Other Expenditures		-	-
Total Student Services		-	10,000
Public Service			
Salaries		-	(35,000)
Employee Benefits		-	-
Contractual Services		-	-
General Materials and Supplies		-	-
Conference & Meeting		-	-
Fixed Charges		-	15,000
Utilities		-	-
Capital outlay		-	-
Student Grants and Waivers		-	-
Other Expenditures		-	-
Total Public Service		-	(20,000)

Attachment A
Fiscal Year 2026 Budget Amendments
and Transfers by Fund and Object

	Funds: #:	Liability, Protection & Settlement 12	Total
Research and Development			
Salaries		-	17,000
Employee Benefits		-	-
Contractual Services		-	-
General Materials and Supplies		-	-
Conference & Meeting		-	-
Fixed Charges		-	-
Utilities		-	-
Capital outlay		-	-
Student Grants and Waivers		-	-
Other Expenditures		-	-
Total Research and Development		-	17,000
Auxiliary			
Salaries		-	(20,000)
Employee Benefits		-	-
Contractual Services		-	-
General Materials and Supplies		-	-
Conference & Meeting		-	20,000
Fixed Charges		-	35,000
Utilities		-	-
Capital outlay		-	-
Student Grants and Waivers		-	-
Other Expenditures		-	-
Total Auxiliary		-	35,000
Operations & Maintenance			
Salaries		-	10,000
Employee Benefits		-	15,000
Contractual Services		-	30,000
General Materials and Supplies		-	-
Conference & Meeting		-	-
Fixed Charges		-	-
Utilities		-	(50,000)
Capital outlay		-	6,000
Student Grants and Waivers		-	-
Other Expenditures		-	-
Total Operations & Maintenance		-	11,000
Institutional Support			
Salaries		-	130,000
Employee Benefits		-	-
Contractual Services		-	150,000
General Materials and Supplies	20,000	-	20,000
Conference & Meeting		-	(50,000)
Fixed Charges		-	-
Utilities		-	-
Capital outlay		-	-
Student Grants and Waivers		-	-
Other Expenditures		-	-
Total Institutional Support	20,000	-	250,000

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Fiscal Year 2026 Budget Amendments
and Transfers by Fund and Object

	Funds: #:	Liability, Protection & Settlement 12	Total
Scholarships, Grants & Waivers			
Salaries		-	-
Employee Benefits		-	-
Contractual Services		-	-
General Materials and Supplies		-	-
Conference & Meeting		-	-
Fixed Charges		-	-
Utilities		-	-
Capital outlay		-	-
Student Grants and Waivers		-	50,000
Other Expenditures		-	-
Total Scholarships, Grants & Waivers		-	50,000
Total		\$ 20,000	\$ 303,000