JEFFERSON COMMUNITY COLLEGE
BOARD OF TRUSTEES

RESOLUTION NO.: **192-26**

DATE: **NOVEMBER 4, 2026**

SUBJECT: **2025-2026 BUDGET TRANSFERS**
Year End Budget Adjustments

WHEREAS, modification of the 2025/2026 operating budget is necessary to redistribute funds to the proper accounts.

NOW, THEREFORE BE IT RESOLVED, that the 2025/2026 Jefferson Community College operating budget is hereby amended as attached, thereby complying with generally accepted accounting principles.

Journal Entry #	J0076449
Transaction Date	8/31/2026
Document Total	17,148,485.94
Type	BD04
Description	Year-end Adjustment

FUND	ORGN	ACCT	ACCOUNTTITLE	Budget Adjustment
1110	6001	6209	Health Insurance	969,766.52
1110	6006	6209	Health Insurance	515,613.74
1110	6004	6209	Health Insurance	390,813.98
1110	6002	6209	Health Insurance	263,201.62
1110	6007	6209	Health Insurance	223,746.35
1110	2016	6209	Health Insurance	207,967.81
1110	3004	6209	Health Insurance	189,055.93
1110	3004	6201	State Employees Retirement	163,748.68
1110	6005	6209	Health Insurance	128,092.76
1110	1023	6209	Health Insurance	125,718.76
1110	1032	6209	Health Insurance	120,430.26
1110	3009	7207	Credit Losses	117,456.59
1110	2016	6201	State Employees Retirement	117,218.62
1110	1034	6209	Health Insurance	109,917.20
1110	2016	6204	Social Security	106,174.83
1110	1022	6209	Health Insurance	105,442.26
1110	1060	6209	Health Insurance	100,208.05
1110	4001	7006	Computer Equipment	90,268.50
1110	2016	7241	Professional Service Fees	73,520.14
1110	3002	6209	Health Insurance	73,498.87
1110	1041	6209	Health Insurance	72,921.31
1110	1030	6209	Health Insurance	72,879.21
1110	3004	6204	Social Security	69,878.32
1110	4001	7236	Maintenance Contracts	69,237.35
1110	1034	6202	State Teachers Retirement	67,436.45
1110	2016	6101	Professional Full Time	66,180.50
1110	1001	6101	Professional Full Time	63,954.03
1110	1053	6209	Health Insurance	63,348.17
1110	1034	6204	Social Security	62,670.19
1110	3004	7236	Maintenance Contracts	59,123.03
1110	4002	6209	Health Insurance	57,365.20
1110	3002	6201	State Employees Retirement	56,669.79
1110	1032	6204	Social Security	53,850.62
1110	1030	6201	State Employees Retirement	53,449.49
1110	1033	6209	Health Insurance	50,813.66
1110	4001	6201	State Employees Retirement	48,863.94
1110	1023	6203	TIAA CREF	48,110.12
1110	1022	6204	Social Security	47,729.90
1110	1034	6110	Premium Earning	47,300.03
1110	2016	6102	Professional Part Time	46,844.75
1110	1032	6201	State Employees Retirement	46,233.32
1110	3003	6209	Health Insurance	44,418.00
1110	2001	6209	Health Insurance	43,986.64
1110	1033	6201	State Employees Retirement	43,894.18
1110	1023	6204	Social Security	43,782.51
1110	2008	6209	Health Insurance	43,110.32
1110	2001	6101	Professional Full Time	42,683.42
1110	1010	6201	State Employees Retirement	41,986.00
1110	1020	6209	Health Insurance	40,088.00
1110	3004	7002	Furniture	40,071.18
1110	3001	6209	Health Insurance	39,535.93
1110	6006	6201	State Employees Retirement	38,413.78
1110	1024	6209	Health Insurance	38,276.90
1110	4001	6209	Health Insurance	36,823.72
1110	2008	6204	Social Security	36,692.49
1110	4002	6201	State Employees Retirement	36,317.35
1110	1002	6209	Health Insurance	35,955.32
1110	1032	6103	Professional Adjuncts	35,917.17
1110	3005	7103	Postage	35,412.46
1110	2016	6203	TIAA CREF	35,020.68

1110	1022	6203	TIAA CREF	34,882.37
1110	3004	7211	Bldg and Prop Maintenance Repair	33,899.67
1110	4002	6204	Social Security	33,708.30
1110	1033	6204	Social Security	33,472.95
1110	1030	6204	Social Security	32,654.40
1110	3004	7213	Building Utilities	32,188.56
1110	1041	6204	Social Security	31,478.53
1110	1022	6110	Premium Earning	31,328.00
1110	2008	6201	State Employees Retirement	30,448.30
1110	1021	6209	Health Insurance	29,116.00
1110	2008	7008	Other Equipment	28,868.01
1110	3002	6204	Social Security	27,836.41
1110	1032	6202	State Teachers Retirement	27,640.17
1110	1022	6202	State Teachers Retirement	27,116.47
1110	1025	6104	Professional Stipends	26,224.29
1110	1022	6101	Professional Full Time	26,035.28
1110	4001	6204	Social Security	25,516.88
1110	6001	6205	Workers Compensation	24,780.30
1110	4002	7235	Licensing Fees	23,669.55
1110	3007	7241	Professional Service Fees	23,333.62
1110	1032	6110	Premium Earning	22,829.70
1110	1023	6110	Premium Earning	22,793.39
1110	1001	6204	Social Security	21,917.74
1110	1002	6201	State Employees Retirement	21,803.18
1110	2008	6203	TIAA CREF	21,600.50
1110	6006	6204	Social Security	21,467.89
1110	5002	6209	Health Insurance	21,364.61
1110	1001	6202	State Teachers Retirement	21,304.23
1110	1060	6201	State Employees Retirement	21,146.78
1110	1021	6204	Social Security	20,953.33
1110	1024	6202	State Teachers Retirement	20,904.50
1110	5002	6101	Professional Full Time	20,629.18
1110	2016	6110	Premium Earning	20,268.15
1110	3005	6209	Health Insurance	19,900.00
1110	1041	6203	TIAA CREF	19,861.33
1110	4002	6110	Premium Earning	19,459.31
1110	1001	6209	Health Insurance	19,016.54
1110	2006	6209	Health Insurance	18,874.83
1110	1024	6204	Social Security	18,867.59
1110	2016	6202	State Teachers Retirement	18,533.73
1110	3003	6201	State Employees Retirement	18,282.08
1110	1010	6209	Health Insurance	18,062.59
1110	3003	6204	Social Security	17,736.61
1110	1041	6202	State Teachers Retirement	17,713.28
1110	6001	6212	Tuition Waiver FA Dependents	17,680.94
1110	2001	6204	Social Security	17,461.42
1110	3004	6120	Civil Service Full Time	17,035.53
1110	1001	6221	Professional Benefits	16,889.83
1110	1020	6201	State Employees Retirement	16,815.81
1110	1060	6204	Social Security	16,782.26
1110	1034	6203	TIAA CREF	16,618.09
1110	3002	7239	Other Fees	16,495.63
1110	1020	6203	TIAA CREF	16,421.63
1110	1023	6202	State Teachers Retirement	16,236.93
1110	1021	6202	State Teachers Retirement	15,998.07
1110	1020	6204	Social Security	15,734.84
1110	1010	6204	Social Security	15,604.11
1110	1053	6204	Social Security	15,585.69
1110	1023	6103	Professional Adjuncts	15,513.64
1110	3004	7212	Building Supplies	15,505.47
1110	1060	6203	TIAA CREF	15,367.24

1110	1025	6204	Social Security	15,338.85
1110	2001	6202	State Teachers Retirement	15,330.50
1110	1030	6121	Civil Service Part Time	15,075.48
1110	3001	6204	Social Security	14,862.05
1110	1003	6204	Social Security	14,770.57
1110	2008	6110	Premium Earning	14,756.29
1110	1032	6203	TIAA CREF	14,691.05
1110	1052	6209	Health Insurance	14,667.63
1110	1002	6204	Social Security	13,948.80
1110	1003	6203	TIAA CREF	13,447.71
1110	1024	6103	Professional Adjuncts	13,140.99
1110	1025	6202	State Teachers Retirement	12,928.89
1110	2013	6142	Student Tutors	12,885.50
1110	1041	6110	Premium Earning	12,851.64
1110	3001	6203	TIAA CREF	12,458.63
1110	3003	6101	Professional Full Time	12,383.40
1110	3001	6101	Professional Full Time	12,269.99
1110	2001	6141	Student Aides	12,224.00
1110	2018	6209	Health Insurance	12,171.88
1110	6006	6205	Workers Compensation	11,912.33
1110	1030	6202	State Teachers Retirement	11,675.56
1110	1025	6201	State Employees Retirement	11,587.04
1110	5002	6201	State Employees Retirement	11,499.65
1110	2001	6201	State Employees Retirement	11,364.00
1110	3005	6201	State Employees Retirement	11,218.93
1110	4002	7006	Computer Equipment	11,052.79
1110	3004	6101	Professional Full Time	10,937.35
1110	2018	6201	State Employees Retirement	10,815.32
1110	4001	6101	Professional Full Time	10,804.75
1110	3009	7245	Sponsor Services	10,310.75
1110	6004	6205	Workers Compensation	9,986.41
1110	1003	6201	State Employees Retirement	9,949.10
1110	3002	6101	Professional Full Time	9,726.78
1110	4002	6202	State Teachers Retirement	9,612.78
1110	1053	6103	Professional Adjuncts	9,499.99
1110	1030	6120	Civil Service Full Time	9,159.67
1110	6001	6220	Compensated Absences	9,121.56
1110	1003	6209	Health Insurance	8,944.40
1110	3003	6203	TIAA CREF	8,916.32
1110	2016	7250	Travel	8,898.13
1110	4002	6203	TIAA CREF	8,825.26
1110	2013	6209	Health Insurance	8,688.96
1110	1001	6201	State Employees Retirement	8,650.78
1110	1053	6202	State Teachers Retirement	8,581.48
1110	1003	6101	Professional Full Time	8,458.86
1110	6006	6212	Tuition Waiver FA Dependents	8,429.31
1110	2016	6221	Professional Benefits	8,350.00
1110	2006	6204	Social Security	8,065.77
1110	1024	6110	Premium Earning	7,684.11
1110	1022	6221	Professional Benefits	7,601.13
1110	2016	7247	Student Recruitment	7,597.42
1110	1030	6110	Premium Earning	7,570.82
1110	1033	6202	State Teachers Retirement	7,517.92
1110	3007	7008	Other Equipment	7,517.46
1110	1053	6201	State Employees Retirement	7,432.02
1110	3001	6201	State Employees Retirement	7,413.26
1110	3002	7208	Bank Charges	7,262.70
1110	4002	6141	Student Aides	7,236.54
1110	6004	6212	Tuition Waiver FA Dependents	7,125.39
1110	3007	6204	Social Security	7,125.05
1110	2006	6110	Premium Earning	7,052.56

1110	2001	6110	Premium Earning	6,911.28
1110	2006	6202	State Teachers Retirement	6,907.77
1110	1033	6103	Professional Adjuncts	6,803.52
1110	6002	6205	Workers Compensation	6,725.55
1110	2013	6204	Social Security	6,495.95
1110	2013	6203	TIAA CREF	6,461.85
1110	3009	7215	Campus Activity Fund	6,432.29
1110	2002	6102	Professional Part Time	6,175.75
1110	4001	6102	Professional Part Time	6,090.00
1110	2008	6102	Professional Part Time	5,907.09
1110	5002	6204	Social Security	5,897.53
1110	6007	6205	Workers Compensation	5,717.36
1110	1060	6110	Premium Earning	5,602.36
1110	1021	6101	Professional Full Time	5,446.05
1110	2018	6204	Social Security	5,437.03
1110	3004	7205	Automotive Repairs	5,321.29
1110	1051	6209	Health Insurance	5,193.93
1110	3005	6204	Social Security	5,147.60
1110	1053	6203	TIAA CREF	5,061.83
1110	1002	6203	TIAA CREF	4,980.35
1110	6004	6204	Social Security	4,937.14
1110	1001	7215	Campus Activity Fund	4,917.02
1110	3005	7110	Supplies Operating	4,861.12
1110	1002	6110	Premium Earning	4,830.95
1110	6002	6212	Tuition Waiver FA Dependents	4,798.74
1110	1033	6110	Premium Earning	4,789.64
1110	1020	6110	Premium Earning	4,768.20
1110	1021	6203	TIAA CREF	4,727.53
1110	1041	6104	Professional Stipends	4,719.20
1110	3009	7250	Travel	4,706.66
1110	6001	6215	Tuition Waiver ESP Dependents	4,590.73
1110	1051	6204	Social Security	4,567.54
1110	1051	6202	State Teachers Retirement	4,532.22
1110	1034	6221	Professional Benefits	4,440.85
1110	6006	6220	Compensated Absences	4,348.67
1110	1032	6221	Professional Benefits	4,248.77
1110	6007	6212	Tuition Waiver FA Dependents	4,079.38
1110	3004	7249	Trash Removal	3,858.52
1110	1052	6204	Social Security	3,760.40
1110	1005	7256	Prior Year Expense	3,750.00
1110	6004	6220	Compensated Absences	3,675.97
1110	1005	6204	Social Security	3,617.98
1110	2013	6101	Professional Full Time	3,523.31
1110	2006	6201	State Employees Retirement	3,363.42
1110	6005	6205	Workers Compensation	3,273.14
1110	2016	7104	Printing	3,213.69
1110	3007	6101	Professional Full Time	3,137.98
1110	1041	6221	Professional Benefits	3,047.50
1110	4002	6221	Professional Benefits	2,937.76
1110	3003	7203	Advertising	2,935.90
1110	1052	6202	State Teachers Retirement	2,909.65
1110	1033	6221	Professional Benefits	2,881.80
1110	3004	6110	Premium Earning	2,860.83
1110	2008	6202	State Teachers Retirement	2,837.55
1110	1001	7238	Membership Fees	2,766.67
1110	4001	6110	Premium Earning	2,673.17
1110	1021	6110	Premium Earning	2,630.88
1110	1025	6221	Professional Benefits	2,487.20
1110	6002	6220	Compensated Absences	2,475.66
1110	2008	6221	Professional Benefits	2,392.61
1110	1023	6221	Professional Benefits	2,384.73

1110	1021	6221	Professional Benefits	2,380.00
1110	3002	6141	Student Aides	2,376.00
1110	3002	6120	Civil Service Full Time	2,357.26
1110	1041	6201	State Employees Retirement	2,336.73
1110	6005	6212	Tuition Waiver FA Dependents	2,335.41
1110	1043	6204	Social Security	2,332.06
1110	6006	6215	Tuition Waiver ESP Dependents	2,188.61
1110	3003	6221	Professional Benefits	2,184.72
1110	6007	6220	Compensated Absences	2,104.54
1110	2008	7214	Building Property Rental	2,062.50
1110	1023	6201	State Employees Retirement	1,993.52
1110	3001	6221	Professional Benefits	1,974.48
1110	1021	6201	State Employees Retirement	1,854.77
1110	6004	6215	Tuition Waiver ESP Dependents	1,850.05
1110	1023	6101	Professional Full Time	1,834.00
1110	6001	6211	Tuition Waiver ESP Employee	1,800.29
1110	3009	7239	Other Fees	1,792.04
1110	5002	7250	Travel	1,780.11
1110	6001	6213	Tuition Waiver FA Employee	1,730.49
1110	1002	7110	Supplies Operating	1,670.77
1110	1020	6221	Professional Benefits	1,646.80
1110	3004	7241	Professional Service Fees	1,645.00
1110	6006	6202	State Teachers Retirement	1,627.40
1110	1024	6101	Professional Full Time	1,584.09
1110	1020	6101	Professional Full Time	1,576.72
1110	2008	6101	Professional Full Time	1,528.17
1110	1024	6221	Professional Benefits	1,527.58
1110	3002	6221	Professional Benefits	1,466.66
1110	1003	6221	Professional Benefits	1,465.00
1110	1022	6201	State Employees Retirement	1,456.34
1110	1011	6204	Social Security	1,402.81
1110	1031	7005	Instructional Equipment	1,396.99
1110	3004	7206	Automotive Supplies	1,394.78
1110	1030	7218	Copy Management	1,394.09
1110	1024	6201	State Employees Retirement	1,289.66
1110	1005	6209	Health Insurance	1,279.69
1110	2016	6208	Disability Insurance	1,274.51
1110	2016	6206	Life Insurance	1,258.63
1110	1060	6205	Workers Compensation	1,256.15
1110	1055	6103	Professional Adjuncts	1,248.88
1110	4001	6120	Civil Service Full Time	1,246.79
1110	6002	6215	Tuition Waiver ESP Dependents	1,245.96
1110	1010	6120	Civil Service Full Time	1,214.43
1110	6005	6220	Compensated Absences	1,204.83
1110	2001	6120	Civil Service Full Time	1,192.40
1110	2008	6120	Civil Service Full Time	1,188.16
1110	6001	6216	Tuition Waiver Mgt Dependents	1,170.19
1110	1053	6205	Workers Compensation	1,130.42
1110	1052	6203	TIAA CREF	1,124.22
1110	6007	6215	Tuition Waiver ESP Dependents	1,059.18
1110	1001	7246	Staff Development	1,053.41
1110	1043	6202	State Teachers Retirement	1,033.02
1110	1022	6103	Professional Adjuncts	1,015.51
1110	1002	7256	Prior Year Expense	967.68
1110	1020	6120	Civil Service Full Time	956.41
1110	6001	6210	Flex Benefits IRS 125	941.72
1110	3007	6221	Professional Benefits	915.76
1110	2018	6221	Professional Benefits	910.80
1110	1061	6209	Health Insurance	896.48
1110	1060	6212	Tuition Waiver FA Dependents	896.27
1110	6006	6211	Tuition Waiver ESP Employee	858.28

1110	1022	6104	Professional Stipends	829.98
1110	6006	6213	Tuition Waiver FA Employee	825.00
1110	1053	6212	Tuition Waiver FA Dependents	806.56
1110	1002	6221	Professional Benefits	800.00
1110	2006	6221	Professional Benefits	800.00
1110	5002	6102	Professional Part Time	800.00
1110	3003	7241	Professional Service Fees	782.18
1110	1005	6202	State Teachers Retirement	781.79
1110	1033	7250	Travel	780.00
1110	2001	6221	Professional Benefits	750.00
1110	6004	6211	Tuition Waiver ESP Employee	725.51
1110	6004	6213	Tuition Waiver FA Employee	697.38
1110	1060	6142	Student Tutors	680.00
1110	1034	6208	Disability Insurance	652.32
1110	1033	6120	Civil Service Full Time	649.50
1110	6005	6215	Tuition Waiver ESP Dependents	606.37
1110	1010	6104	Professional Stipends	600.00
1110	3004	6122	Overtime	591.29
1110	6006	6203	TIAA CREF	582.26
1110	2016	7108	Supplies Instructional	581.79
1110	3002	7250	Travel	574.43
1110	1061	6201	State Employees Retirement	573.97
1110	6006	6216	Tuition Waiver Mgt Dependents	557.88
1110	1032	6208	Disability Insurance	552.67
1110	1051	6203	TIAA CREF	545.50
1110	6001	6207	Unemployment Insurance	529.22
1110	1034	6206	Life Insurance	527.71
1110	2008	7218	Copy Management	524.16
1110	3003	6206	Life Insurance	512.40
1110	1055	6209	Health Insurance	505.31
1110	2008	7241	Professional Service Fees	505.26
1110	6002	6211	Tuition Waiver ESP Employee	488.61
1110	6004	6216	Tuition Waiver Mgt Dependents	471.58
1110	6002	6213	Tuition Waiver FA Employee	469.67
1110	1032	6206	Life Insurance	466.37
1110	1055	7250	Travel	465.64
1110	1060	6221	Professional Benefits	464.85
1110	4001	6221	Professional Benefits	463.00
1110	1060	6220	Compensated Absences	462.39
1110	1052	6201	State Employees Retirement	459.22
1110	2002	6204	Social Security	457.10
1110	2016	7203	Advertising	450.00
1110	6006	6210	Flex Benefits IRS 125	448.96
1110	1022	6208	Disability Insurance	434.88
1110	1023	6208	Disability Insurance	434.76
1110	1053	6220	Compensated Absences	416.10
1110	6007	6211	Tuition Waiver ESP Employee	415.37
1110	2009	6103	Professional Adjuncts	415.00
1110	6004	6201	State Employees Retirement	404.37
1110	1034	6201	State Employees Retirement	401.36
1110	6007	6213	Tuition Waiver FA Employee	399.26
1110	4002	6208	Disability Insurance	394.04
1110	1060	7218	Copy Management	382.21
1110	1022	6206	Life Insurance	381.27
1110	6004	6210	Flex Benefits IRS 125	379.51
1110	2002	6209	Health Insurance	375.64
1110	1023	6206	Life Insurance	369.72
1110	1033	6203	TIAA CREF	368.10
1110	1043	7110	Supplies Operating	367.36
1110	1041	6208	Disability Insurance	358.25
1110	3002	6206	Life Insurance	350.75

1110	4002	6206	Life Insurance	350.32
1110	2002	6221	Professional Benefits	350.00
1110	1001	6206	Life Insurance	341.60
1110	3001	6206	Life Insurance	341.60
1110	6001	6203	TIAA CREF	337.75
1110	2001	7218	Copy Management	318.32
1110	6002	6216	Tuition Waiver Mgt Dependents	317.60
1110	1041	6206	Life Insurance	316.02
1110	1060	6120	Civil Service Full Time	306.64
1110	3002	7204	Audit Services	300.00
1110	6006	6208	Disability Insurance	292.09
1110	2008	6208	Disability Insurance	288.97
1110	1030	7104	Printing	288.02
1110	6006	6206	Life Insurance	284.36
1110	3002	6208	Disability Insurance	275.68
1110	1052	6205	Workers Compensation	273.00
1110	1001	7109	Supplies Office	270.75
1110	6001	6214	Tuition Waiver Management	270.04
1110	6007	6216	Tuition Waiver Mgt Dependents	269.99
1110	4001	6208	Disability Insurance	265.64
1110	1002	6206	Life Insurance	262.30
1110	2008	6206	Life Insurance	260.36
1110	6002	6210	Flex Benefits IRS 125	255.59
1110	1024	6104	Professional Stipends	254.54
1110	6006	6207	Unemployment Insurance	252.30
1110	1061	6204	Social Security	251.06
1110	1030	7108	Supplies Instructional	248.75
1110	6005	6211	Tuition Waiver ESP Employee	237.79
1110	1033	6208	Disability Insurance	235.67
1110	1003	6206	Life Insurance	234.85
1110	1060	6215	Tuition Waiver ESP Dependents	232.71
1110	6005	6213	Tuition Waiver FA Employee	228.57
1110	4001	6206	Life Insurance	225.26
1110	1055	6201	State Employees Retirement	223.80
1110	1024	6208	Disability Insurance	217.44
1110	3003	6208	Disability Insurance	217.44
1110	1021	6208	Disability Insurance	217.32
1110	6007	6210	Flex Benefits IRS 125	217.27
1110	2001	6206	Life Insurance	216.61
1110	6004	6207	Unemployment Insurance	213.27
1110	1033	6206	Life Insurance	211.69
1110	1053	6215	Tuition Waiver ESP Dependents	209.42
1110	1021	6206	Life Insurance	206.17
1110	1002	6208	Disability Insurance	204.21
1110	1061	6221	Professional Benefits	204.00
1110	1025	6208	Disability Insurance	198.08
1110	1052	6212	Tuition Waiver FA Dependents	194.79
1110	1055	6204	Social Security	183.05
1110	2016	7246	Staff Development	180.88
1110	1024	6206	Life Insurance	179.53
1110	1025	6206	Life Insurance	175.51
1110	3007	7236	Maintenance Contracts	174.30
1110	1010	6206	Life Insurance	171.92
1110	1020	6206	Life Insurance	170.80
1110	1030	6206	Life Insurance	170.80
1110	3004	6206	Life Insurance	170.80
1110	3007	6206	Life Insurance	170.80
1110	3009	6104	Professional Stipends	165.87
1110	1030	6122	Overtime	165.60
1110	6005	6216	Tuition Waiver Mgt Dependents	154.57
1110	1001	6208	Disability Insurance	144.96

1110	1003	6208	Disability Insurance	144.96
1110	3001	6208	Disability Insurance	144.96
1110	1025	6110	Premium Earning	144.70
1110	6002	6207	Unemployment Insurance	143.63
1110	6001	6221	Professional Benefits	143.03
1110	1010	7218	Copy Management	142.67
1110	2016	7253	Workshops and Seminars	139.81
1110	6004	6203	TIAA CREF	136.11
1110	6006	6214	Tuition Waiver Management	128.74
1110	6005	6210	Flex Benefits IRS 125	124.39
1110	6007	6207	Unemployment Insurance	122.10
1110	2001	6208	Disability Insurance	120.80
1110	6004	6214	Tuition Waiver Management	108.83
1110	6001	7256	Prior Year Expense	107.82
1110	1052	6220	Compensated Absences	100.49
1110	1043	6201	State Employees Retirement	94.87
1110	6002	6203	TIAA CREF	91.67
1110	1060	6211	Tuition Waiver ESP Employee	91.26
1110	6001	6222	Optional Long Term Disability	88.89
1110	5002	6206	Life Insurance	88.45
1110	1060	6213	Tuition Waiver FA Employee	87.72
1110	1030	7109	Supplies Office	87.08
1110	1053	6211	Tuition Waiver ESP Employee	82.12
1110	2018	6208	Disability Insurance	79.68
1110	1053	6213	Tuition Waiver FA Employee	78.94
1110	6007	6203	TIAA CREF	77.93
1110	1033	7253	Workshops and Seminars	75.00
1110	1053	6206	Life Insurance	73.91
1110	6002	6214	Tuition Waiver Management	73.29
1110	1010	6208	Disability Insurance	72.48
1110	1020	6208	Disability Insurance	72.48
1110	1030	6208	Disability Insurance	72.48
1110	1060	6208	Disability Insurance	72.48
1110	2013	6208	Disability Insurance	72.48
1110	3004	6208	Disability Insurance	72.48
1110	3007	6208	Disability Insurance	72.48
1110	5002	6208	Disability Insurance	72.48
1110	3005	6121	Civil Service Part Time	71.91
1110	3003	6110	Premium Earning	70.38
1110	1033	7238	Membership Fees	70.00
1110	6005	6207	Unemployment Insurance	69.90
1110	6006	6221	Professional Benefits	68.19
1110	3001	7237	Meeting Expense	67.39
1110	2016	6205	Workers Compensation	67.31
1110	2002	6202	State Teachers Retirement	65.92
1110	1060	6206	Life Insurance	64.05
1110	2006	6208	Disability Insurance	63.08
1110	6007	6214	Tuition Waiver Management	62.30
1110	2013	6206	Life Insurance	62.25
1110	1060	6216	Tuition Waiver Mgt Dependents	59.32
1110	2018	6206	Life Insurance	57.87
1110	2006	6206	Life Insurance	57.64
1110	6004	6221	Professional Benefits	57.64
1110	1053	6216	Tuition Waiver Mgt Dependents	53.38
1110	6006	7256	Prior Year Expense	51.40
1110	1052	6215	Tuition Waiver ESP Dependents	50.58
1110	2007	7238	Membership Fees	50.00
1110	1060	6210	Flex Benefits IRS 125	47.74
1110	2016	7218	Copy Management	46.32
1110	2002	6203	TIAA CREF	46.00
1110	6005	6203	TIAA CREF	44.61

1110	6004	7256	Prior Year Expense	43.45
1110	1053	6210	Flex Benefits IRS 125	42.96
1110	6006	6222	Optional Long Term Disability	42.38
1110	1051	6201	State Employees Retirement	41.30
1110	2009	6202	State Teachers Retirement	39.80
1110	6002	6221	Professional Benefits	38.82
1110	3009	6209	Health Insurance	38.07
1110	6004	6222	Optional Long Term Disability	35.82
1110	6005	6214	Tuition Waiver Management	35.67
1110	6007	6221	Professional Benefits	33.00
1110	2009	6204	Social Security	31.22
1110	1024	6224	Misc. Benefits	30.00
1110	2018	7104	Printing	29.82
1110	6002	7256	Prior Year Expense	29.26
1110	1060	6207	Unemployment Insurance	26.83
1110	2009	6209	Health Insurance	25.57
1110	6007	7256	Prior Year Expense	24.88
1110	1010	6202	State Teachers Retirement	24.73
1110	1053	6207	Unemployment Insurance	24.14
1110	6002	6222	Optional Long Term Disability	24.12
1110	1051	6206	Life Insurance	22.32
1110	6007	6222	Optional Long Term Disability	20.51
1110	3003	7204	Audit Services	20.00
1110	1052	6211	Tuition Waiver ESP Employee	19.83
1110	1052	6213	Tuition Waiver FA Employee	19.06
1110	2016	7109	Supplies Office	19.06
1110	6005	6221	Professional Benefits	18.89
1110	1052	6206	Life Insurance	17.69
1110	1021	6104	Professional Stipends	15.89
1110	1023	6104	Professional Stipends	15.89
1110	1032	6104	Professional Stipends	15.89
1110	1034	6104	Professional Stipends	15.89
1110	2002	6201	State Employees Retirement	15.53
1110	6005	7256	Prior Year Expense	14.24
1110	1060	6214	Tuition Waiver Management	13.69
1110	3009	6202	State Teachers Retirement	13.67
1110	1055	6205	Workers Compensation	12.90
1110	1052	6216	Tuition Waiver Mgt Dependents	12.89
1110	1053	6214	Tuition Waiver Management	12.32
1110	6005	6222	Optional Long Term Disability	11.74
1110	3009	6204	Social Security	11.55
1110	1052	6210	Flex Benefits IRS 125	10.37
1110	1010	6203	TIAA CREF	9.75
1110	2006	6205	Workers Compensation	9.33
1110	1055	6212	Tuition Waiver FA Dependents	9.21
1110	3003	7109	Supplies Office	8.00
1110	1053	6221	Professional Benefits	6.52
1110	4001	7235	Licensing Fees	6.00
1110	1052	6207	Unemployment Insurance	5.83
1110	1060	7256	Prior Year Expense	5.47
1110	1005	6206	Life Insurance	5.24
1110	1053	7256	Prior Year Expense	4.92
1110	1055	6220	Compensated Absences	4.76
1110	1060	6222	Optional Long Term Disability	4.51
1110	1053	6222	Optional Long Term Disability	4.05
1110	2008	6123	Shift Differential	3.00
1110	1052	6214	Tuition Waiver Management	2.98
1110	1055	6215	Tuition Waiver ESP Dependents	2.39
1110	1021	7104	Printing	2.10
1110	1052	6221	Professional Benefits	1.58
1110	1052	7256	Prior Year Expense	1.19

1110	1052	6222	Optional Long Term Disability	0.98
1110	1055	6211	Tuition Waiver ESP Employee	0.94
1110	1055	6213	Tuition Waiver FA Employee	0.91
1110	1024	7104	Printing	0.70
1110	1040	7218	Copy Management	0.70
1110	1055	6216	Tuition Waiver Mgt Dependents	0.60
1110	1055	6210	Flex Benefits IRS 125	0.49
1110	1055	6207	Unemployment Insurance	0.28
1110	1055	6203	TIAA CREF	0.18
1110	1055	6214	Tuition Waiver Management	0.14
1110	1055	6221	Professional Benefits	0.08
1110	1055	7256	Prior Year Expense	0.05
1110	1055	6222	Optional Long Term Disability	0.04
1110	3007	7243	Security Guard Service	(12,035.76)
1110	1021	6103	Professional Adjuncts	(53,442.17)
1110	1041	6101	Professional Full Time	(54,978.49)
1110	2018	6101	Professional Full Time	(55,253.60)
1110	4002	7217	Computer Software	(56,818.36)
1110	4001	7241	Professional Service Fees	(57,989.55)
1110	3008	6212	Tuition Waiver FA Dependents	(60,644.00)
1110	1060	6101	Professional Full Time	(61,217.64)
1110	1051	6102	Professional Part Time	(65,939.99)
1110	3008	6221	Professional Benefits	(75,000.00)
1110	1032	6101	Professional Full Time	(76,284.93)
1110	3008	6220	Compensated Absences	(85,000.00)
1110	1035	7241	Professional Service Fees	(150,880.00)
1110	3009	7512	Scholarship Awards	(250,846.45)
1110	1033	6101	Professional Full Time	(281,956.03)
1110	3008	6203	TIAA CREF	(291,864.00)
1110	3009	6160	Salary Adjustment	(372,313.00)
1110	3008	6202	State Teachers Retirement	(467,709.00)
1110	3008	6201	State Employees Retirement	(799,770.00)
1110	3008	6204	Social Security	(968,146.00)
1110	3008	6209	Health Insurance	(4,276,154.00)

JEFFERSON COMMUNITY COLLEGE
BOARD OF TRUSTEES

RESOLUTION NO.: **193-26**

DATE: **November 4, 2026**

SUBJECT: **RATIFICATION OF CONTRACTS**
CDL Schools
Creator + D2L
Elsevier Inc.
Faculty Student Association
State University of New York SUNY ITEC
The Wall Street Journal

WHEREAS, pursuant to Jefferson Community College Board of Trustees Resolution No. 119-26, the College President approved the following contractual agreements, copies of which are attached hereto:

CDL Schools
(CDL-A training agreement addendum, workforce development)

Creator + D2L
(software agreement – instructional technology)

Elsevier
(electronic subscription, college library)

Faculty Student Association
(memorandum of understanding, childcare stipend)

State University of New York ITEC
(participating institution agreement, adobe acrobat)

The Wall Street Journal
(subscription agreement, library services)

THEREFORE, BE IT RESOLVED, that the Jefferson Community College Board of Trustees does hereby recognize and ratify the above agreements.

JEFFERSON COMMUNITY COLLEGE
BOARD OF TRUSTEES

RESOLUTION NO.: **194-26**

DATE: **November 4, 2026**

SUBJECT: **CURRICULUM APPROVAL**
Cybersecurity A.A.S.

BE IT RESOLVED, that the Jefferson Community College Board of Trustees hereby approves the attached Cybersecurity A.A.S. program proposal.

Associate in Applied Science

Program Name: Cybersecurity

Total Credits __ (Must be at least 60 and no more than 64)

- ☐ Reviewed and either affirmed or changed

Program Learning Outcomes

- ☐ Reviewed and either affirmed or changed

Liberal Arts Coursework

- ☐ Liberal Arts Coursework is at least 1/3 of program

General Education Coursework

- ☐ 20 credits total **MUST be only from Knowledge and Skill Areas (Not Competencies)**
- ☐ Communication – Written and Oral
- ☐ DEISJ
- ☐ Mathematics
- ☐ Natural Sciences

INT 111 – College Foundations

- ☐ Graduation Requirement

Curriculum Map
Curriculum Map revised

Program Learning Outcomes

PLO 1	Demonstrate foundational knowledge of cybersecurity principles, including network security, cryptography, system administration, and threat detection.
PLO 2	Analyze and evaluate system vulnerabilities, assess potential risks, and propose appropriate mitigation strategies to protect information assets.
PLO 3	Apply incident response procedures, including detection, containment, eradication, and recovery, to real-world cybersecurity threats.
PLO 4	Effectively communicate technical cybersecurity information to diverse audiences and collaborate within multidisciplinary teams to address security challenges.

Transfer Path/s: N/A

Transfer Path Courses (Not required for AAS. Only use if the AAS is designed to transfer):

See https://www.suny.edu/attend/get-started/transfer-students/suny-transfer-paths/

Cybersecurity, A.A.S.
Spring/Fall 2027

Proposed Program	Cr Hrs		*Attribute/s
Major Requirements			
CYB 100 – Introduction to Cybersecurity	3		
CIS 103 – Information Technology Fundamentals	3		
CIS 111 – Linux Operating Systems	3		
CIS 116 – Introductory Programming	3		CT
CIS 140 – Windows Server and Active Directory	3		
NET 100 – Networking Fundamentals	3		
NET 131 – Routing and Switching	3		
NET 205 – Network Security	3		
CYB 200 – Ethical Hacking	3		
CYB 201 – Digital Forensics	3		
CYB 202 – Cybersecurity Operations and Analysis	3		
Liberal Arts Requirements			
MTH 165 or MTH 185 or Higher	4		M, LA
MTH 174 – Probability and Statistics 1	3		M, LA, CT
ENG 101 – Research and Composition	3		C, LA, ILAI
ENG 218 – Technical and Professional Writing	3		LA
ECO 101: Macroeconomics or ECO 102: Microeconomics	3		SS, CD, LA, D
SUNY Gen Ed Social Science or Humanities Elective[1]	3		LA, D and (S, H, U, L or W)
SUNY Gen Ed Natural Science Lab Elective	4		N, LA
Free Elective Requirements			
Free Elective	4		
Total Credits	**60**		
Total Liberal Arts Credits	**23**		
Total General Education Credits	**20**		

[1]The SUNY Gen Ed Social Science or Humanities elective must also satisfy the SUNY General Education Requirement for Diversity: Equity, Inclusion, and Social Justice unless ECO 101: Macroeconomics is completed to satisfy the economics requirement.

Liberal Arts Courses

Subject	NYSED Liberal Arts Category
Anthropology	Social Science
Art	Humanities
Economics	Social Science
English	Humanities
Geography	Social Science
History	Social Science
Mathematics	Mathematics
Music	Humanities
Philosophy	Humanities
Political Science	Social Science
Psychology	Social Science
Sciences (All)	Sciences/Lab Sciences
Sociology	Social Science
Speech and Theater Arts	Humanities
World Languages (All)	Humanities

*Attribute Key (Use all that apply)

Code	Curriculum Map	Category Name		Other Requirements
LA		Liberal Arts		
TP		Transfer Path		*Liberal Arts Requirements*
M	**M&QR#**	**Mathematics and Quantitative Reasoning**		AOS = 0 Credits
N	**NS#**	**Natural Science and (Scientific Reasoning)**		AAS = 1/3 of total credits
C	**Comm#**	**Communication - Written and oral**		AS = 1/2 of total credits
D	**DEISJ#**	**Diversity: Equity, Inclusion, and Social Justice**		AA = 3/4 of total credits
A	**Arts**	The Arts		*General Education Requirements* *4 Required areas +*
H	**Hum**	Humanities		
S	**SS**	Social Sciences		
U	**US&CE**	US History and Civic Engagement		
W	**WH&GA**	World History and Global Awareness		AOS = Infused 4 required
L	**WL**	World Languages		AAS = 20 credits
CT	**Crit Thinking**	Critical thinking and Reasoning		AS/AA = 30 credits
IL	**Info Lit**	Information Literacy		
CD	**Civic Discourse**	Civic Discourse		

JEFERSON COMMUNITY COLLEGE
BOARD OF TRUSTEES

RESOLUTION NO.: **195-26**

DATE: **November 4, 2026**

SUBJECT: **ARTIFICIAL INTELLIGENCE ACCEPTABLE USE POLICY**

BE IT RESOLVED, that the Jefferson Community College Board of Trustees does hereby approve the attached Artificial Intelligence Acceptable Use Policy.

Policy Title:	Resolution No.: 195-26
Artificial Intelligence Acceptable Use Policy	Date: November 4, 2026
	Supersedes:

PURPOSE:

Jefferson Community College recognizes that approved Artificial Intelligence (AI) technologies can enhance productivity, communication, teaching, learning, and administrative operations. The College is committed to ensuring that AI technologies are used responsibly and in a manner that protects student, employee, financial, and institutional information.

The College is committed to the SUNY Responsible AI Principles of accountability and governance, ethical design and bias mitigation, transparency and explainability, data privacy and security, and education.

STATEMENT OF POLICY:

The College shall maintain a list of approved Artificial Intelligence platforms authorized for College business purposes.

Employees, students, contractors, and other authorized users shall only use College-approved AI platforms when conducting non-instructional College business or processing College information.

Approved AI platforms must provide appropriate enterprise security, privacy protections, and data handling safeguards as determined by the Office of Institutional Technology.

The following AI Systems are approved for use:

Microsoft Copilot for Work, accessed through a Jefferson Community College Microsoft 365 account with Commercial Data Protection enabled.

Personal AI accounts and consumer AI services shall not be used for College business unless specifically approved by the Office of Institutional Technology.

Information entered into approved AI platforms shall be limited to data authorized under College standards and procedures. Users must comply with all applicable federal and state laws, SUNY requirements, and College policies regarding privacy, security, and records management.

The following categories of information shall not be entered into any AI platform unless specifically authorized by the appropriate College official and permitted by applicable law, regulation, and College standards:

Student educational records protected by FERPA;

Financial aid records;

Employee personnel records;

Payroll information;

Social Security numbers and other personally identifiable information;

Medical, health, or disability-related information;

Banking, credit card, and tax information;

Passwords, security credentials, and cybersecurity information;

Confidential legal, contractual, or investigative information; and

Any information classified as confidential, restricted, or otherwise protected by the College.

Whenever practicable, information used with AI platforms shall be anonymized, de-identified, or aggregated to reduce privacy and security risks.

Users are responsible for reviewing and validating the accuracy, appropriateness, and completeness of AI-generated content. The use of AI does not transfer accountability from the user to the technology.

AI use in teaching and learning and other student-facing activities, research, healthcare where applicable, and administrative operations shall be governed by College policies and

procedures applicable to each domain, including relevant requirements concerning shared governance, academic freedom, intellectual property, regulatory compliance, and operational risk.

Faculty, staff, students, and other authorized users shall receive training appropriate to their roles and use of AI systems, including ethical, non-discriminatory, privacy-protective, and secure use.

AI systems shall be reviewed and managed in proportion to the nature and severity of their risks. Systems that control or meaningfully influence outcomes affecting the safety, rights, or well-being of individuals shall receive heightened scrutiny, including appropriate approval, bias review, risk assessment, and training.

This policy and related AI standards and procedures shall be reviewed periodically to account for changes in AI technology, applicable law and regulation, SUNY requirements, and College operations.

DEFINITIONS:

OTHER RELATED INFORMATION:

It is the responsibility of the CIO and Office of Institutional Technology, in coordination with the President and other College offices, to provide management and oversight to AI use within the college domain. Relevant procurements shall, to the extent possible, include protections for College and SUNY data, safeguards against biased, discriminatory, or unethical outcomes, and provisions preserving institutional decision-making authority.

PROCESSES, PROCEDURES AND SUPPLEMENTAL INFORMATION:

AUTHORITY:

Authority to Approve: Vice President for Administration and Finance

Responsible for Oversight: Chief Information Officer

REVIEW:

Annually – October 2027

APPENDICES:

JEFFERSON COMMUNITY COLLEGE
BOARD OF TRUSTEES

RESOLUTION NO.: **191-26**

DATE: **November 4, 2026**

SUBJECT: **ENDORSEMENT OF PRESIDENT'S 2026-2027 GOALS**

BE IT RESOLVED, that the Jefferson Community College Board of Trustees hereby endorses the 2026-2027 goals of the President as attached.

President's Proposed Draft Goals
2026-27

A. Enrollment

1. Residence Hall Fall 2027 - 120 new student enrollments vs 115 in Fall 2026. Stretch goal to be at 130 new student enrollments
2. Increase Military/Military related student headcount by 2%. From Fall 2025 - 346 students to Fall 2026 - 353 students. Stretch goal of 4% increase.
3. Improve FAFSA Completion based on Academic Momentum Plan by 2% over baseline AY 2026 completion rate. Stretch goal of a 3.5% increase.
4. Expand Access for Adult and Military-Affiliated Students by implementing an evening child watch program.

B. Retention and Completion

1. Increase Fall-to-Fall Retention rate of students in the residence halls from 44.8% to 50%. Stretch goal to increase to 60%
2. Increase 3-year graduation rate from 34.2% (Fall 2023 cohort) to 36% (Fall 2024 cohort). Stretch goal to increase to 38%
3. The fall 2026 to spring 2027 persistence (retention) percentage of new and transfer students will increase from 71.1% (2025-2026) to 72.5% (2026-2027). Stretch goal to increase retention to 75%

C. **Planning and Operational Efficiency**

1. By June 2027, establish institution-wide Academic Momentum and student success dashboards with quarterly reviews by Cabinet and leadership teams, resulting in 100% reporting of key enrollment, retention, completion, and equity metrics.
2. Strengthen institutional effectiveness, teaching excellence, and employee development by delivering 12 professional development opportunities during the 2026-2027 academic year, including four sessions focused on instructional effectiveness and student success, four sessions focused on the effective use of artificial intelligence in teaching and operational effectiveness, and four sessions focused on leadership development. Stretch goal to offer 18 professional development opportunities.
3. By Spring 2027, achieve 90% full-time faculty participation and 65% adjunct faculty participation in Connect4Sucess progress surveys and early alert activities to support coordinated student interventions and improved persistence. Stretch goal is to achieve 95% full-time faculty participation and 75% adjunct faculty participation.

D. Evaluations

1. Update the Faculty and Staff Promotions Procedures and documentation with Cabinet being the recommending body to the Board of Trustees for the spring 2028 Promotions.

JEFFERSON COMMUNITY COLLEGE
BOARD OF TRUSTEES

RESOLUTION NO.: **196-26**

DATE: **November 4, 2026**

SUBJECT: **COLLEGE PRESIDENT'S CONTRACT**

WHEREAS, the Jefferson Community College Board of Trustees hereby authorizes a 3% increase in the President's base salary, retroactive to September 1, 2026, in accordance with the provisions of the existing Contract, which states, the base salary shall be subject to adjustment, at the discretion of the Board from time to time, provided that the base salary may not be decreased.

NOW, THEREFORE, BE IT RESOLVED that Board Chair shall be authorized and directed to execute an increase to the President's base salary and to implement these provisions noted above.