



# **Annual Budget for Fiscal Year 2016**

**John A. Logan College  
Carterville, IL 62918**

## Summary of Fiscal Year 2016 Budget by Fund

Summary of Budget by Fund:	General		Special Revenue		
	Education Fund	Operations & Maintenance Fund	Restricted Purposes Fund	Audit Fund	Liability, Protection, Settlement Fund
Fiscal Year 2016					
<b>Beginning Balance</b>	\$8,900,000	\$2,100,000	\$0	\$82,000	\$1,200,000
<b>Budgeted Revenue</b>	30,679,550	3,649,750	20,917,525	42,800	1,626,500
<b>Budgeted Expenditures</b>	28,941,649	3,671,272	20,936,025	44,195	1,982,050
<b>Budgeted Transfers</b>					
<b>from (to) Other Funds</b>	(1,706,600)		18,500		
<b>Budgeted Ending Balance (Deficit)</b>	<b>\$8,931,301</b>	<b>\$2,078,478</b>	<b>\$0</b>	<b>\$80,605</b>	<b>\$844,450</b>

Summary of Budget by Fund:	Debt Service	Capital Projects	Proprietary Fund
	Bond & Interest Fund	Operations & Maintenance Fund (Restricted)	Auxiliary Enterprises Fund
Fiscal Year 2016			
<b>Beginning Balance</b>	\$1,080,000	\$1,450,000	\$2,600,000
<b>Budgeted Revenue</b>	1,987,590	823,916	900,083
<b>Budgeted Expenditures</b>	1,965,899	1,985,000	2,535,272
<b>Budgeted Transfers</b>			
<b>from (to) Other Funds</b>		655,000	1,033,100
<b>Budgeted Ending Balance (Deficit)</b>	<b>\$1,101,691</b>	<b>\$943,916</b>	<b>\$1,997,911</b>

## Summary of Fiscal Year 2016 Estimated Revenues

Operating Revenues By Source:	Education Fund	Operations and Maintenance Fund	Total Operating Funds	% of Total
<b>Local Government Sources:</b>				
Current Taxes	\$5,550,000	\$900,000	\$6,450,000	18.79%
Corporate Personal Property Replacement Tax	\$550,000		550,000	1.60%
Chargeback Revenue	20,000		20,000	0.06%
<b>TOTAL LOCAL GOVERNMENT</b>	<b>\$6,120,000</b>	<b>\$900,000</b>	<b>\$7,020,000</b>	<b>20.45%</b>
<b>State Governmental Sources:</b>				
ICCB Base Operating Grants	\$2,805,000	\$935,000	\$3,740,000	10.89%
ICCB Equalization Grants	5,336,250	1,778,750	7,115,000	20.73%
ICCB Performance Allocation Grant	10,000		10,000	0.03%
ICCB Veterans Grant	53,400		53,400	0.16%
Illinois Community College Board- Vocational Education	400,000		400,000	1.17%
<b>TOTAL STATE GOVERNMENT</b>	<b>\$8,604,650</b>	<b>\$2,713,750</b>	<b>\$11,318,400</b>	<b>32.97%</b>
<b>Student Tuition and Fees:</b>				
Tuition	\$13,647,500		\$13,647,500	39.75%
Fees	1,708,000		1,708,000	4.98%
<b>TOTAL TUITION AND FEES</b>	<b>\$15,355,500</b>	<b>\$0</b>	<b>\$15,355,500</b>	<b>44.73%</b>
<b>Other Sources:</b>				
Sales and Service Fees	\$225,000		\$225,000	0.66%
Facilities Revenue		\$30,000	30,000	0.09%
Investment Revenue	30,000	1,000	31,000	0.09%
Other Sources	344,400	5,000	349,400	1.02%
<b>TOTAL OTHER SOURCES</b>	<b>\$599,400</b>	<b>\$36,000</b>	<b>\$635,400</b>	<b>1.86%</b>
<b>TOTAL FY 2016 BUDGETED REVENUE</b>	<b>\$30,679,550</b>	<b>\$3,649,750</b>	<b>\$34,329,300</b>	<b>100.00%</b>
Less Nonoperating Items:				
Tuition Chargeback Revenue	\$20,000		\$20,000	
<b>ADJUSTED REVENUE</b>	<b>\$30,659,550</b>	<b>\$3,649,750</b>	<b>\$34,309,300</b>	

## Summary of Fiscal Year 2016 Operating Budgeted Expenditures

<b>BY PROGRAM:</b>	<b>Education Fund</b>	<b>Operations and Maintenance Fund</b>	<b>Total Operating Funds</b>	<b>%</b>
Instruction	\$11,821,695		\$11,821,695	34.5%
Academic Support	2,141,000		2,141,000	6.2%
Student Services	2,833,664		2,833,664	8.3%
Public Service	1,045,954		1,045,954	3.0%
Operation & Maintenance of Plant		\$3,500,000	3,500,000	10.2%
Institutional Support	6,625,236	171,272	6,796,508	19.8%
Scholarships, Student Grants, Waivers	4,474,100		4,474,100	13.0%
<b>TRANSFERS</b>	1,706,600		1,706,600	5.0%
<b>Total FY 2016 Budgeted Expenditures</b>	<b>\$30,648,249</b>	<b>\$3,671,272</b>	<b>\$34,319,521</b>	<b>100.0%</b>
Less Nonoperating Items:				
Tuition Chargeback	\$10,000		\$10,000	
<b>ADJUSTED EXPENDITURES</b>	<b>\$30,638,249</b>	<b>\$3,671,272</b>	<b>\$34,309,521</b>	
<b>BY OBJECT:</b>				
Salaries	\$18,554,275	\$2,045,924	\$20,600,199	60.0%
Employee Benefits	2,393,268	246,316	2,639,584	7.7%
Contractual Services	1,459,066	226,677	1,685,743	4.9%
General Materials & Supplies	1,335,845	252,271	1,588,116	4.6%
Conference & Meeting Expense	352,773	10,030	362,803	1.1%
Fixed Charges	13,687	2,300	15,987	0.1%
Utilities	1,800	801,754	803,554	2.3%
Capital Outlay	155,000	36,000	191,000	0.7%
Other	4,535,935		4,535,935	13.2%
Provision for Contingency	140,000	50,000	190,000	0.6%
<b>TRANSFERS</b>	1,706,600		1,706,600	5.0%
<b>Total FY 2016 Budgeted Expenditures</b>	<b>\$30,648,249</b>	<b>\$3,671,272</b>	<b>\$34,319,521</b>	<b>100.2%</b>
Less Nonoperating Items:				
Tuition Chargeback	\$10,000		\$10,000	
<b>ADJUSTED EXPENDITURES</b>	<b>\$30,638,249</b>	<b>\$3,671,272</b>	<b>\$34,309,521</b>	

\*Interdistrict expenses that do not generate related local college credit hours are subtracted to allow for statewide comparisons.

## Fiscal Year 2016 Budgeted Expenditures

<u>Education Fund:</u>	<u>Appropriations</u>	<u>Totals</u>
<b>INSTRUCTION</b>		
Salaries	\$10,031,522	
Employee Benefits	842,886	
Contractual Services	257,720	
General Materials & Supplies	442,184	
Conference & Meeting Expense	185,596	
Fixed Charges	2,987	
Utilities	1,800	
Capital Outlay	36,000	
Other	1,000	
Provision for Contingency	20,000	<b>\$11,821,695</b>
<b>ACADEMIC SUPPORT</b>		
Salaries	\$1,592,146	
Employee Benefits	144,621	
Contractual Services	221,478	
General Materials & Supplies	131,975	
Conference & Meeting Expense	19,790	
Fixed Charges	8,340	
Capital Outlay	22,500	
Other	150	<b>2,141,000</b>
<b>STUDENT SERVICES</b>		
Salaries	\$2,300,328	
Employee Benefits	295,169	
Contractual Services	80,021	
General Materials & Supplies	95,024	
Conference & Meeting Expense	21,477	
Fixed Charges	360	
Capital Outlay	500	
Other	40,785	<b>2,833,664</b>
<b>PUBLIC SERVICE</b>		
Salaries	\$852,559	
Employee Benefits	86,694	
Contractual Services	73,913	
General Materials & Supplies	20,278	
Conference & Meeting Expense	10,410	
Fixed Charges	2,000	
Other	100	<b>1,045,954</b>
<b>INSTITUTIONAL SUPPORT</b>		
Salaries	\$3,777,718	
Employee Benefits	1,023,899	
Contractual Services	825,934	
General Materials & Supplies	646,385	
Conference & Meeting Expense	115,500	
Capital Outlay	96,000	
Other	19,800	
Provision for Contingency	120,000	<b>6,625,236</b>
<b>SCHOLARSHIPS, STUDENT GRANTS, WAIVERS</b>		
Other	\$4,474,100	<b>4,474,100</b>
<b>TRANSFERS</b>		
		<b>1,706,600</b>
<b>GRAND TOTAL</b>		
		<b>\$30,648,249</b>

## Fiscal Year 2016 Budgeted Expenditures

<u>Operations and Maintenance Fund:</u>	<u>Appropriations</u>	<u>Totals</u>
<b>OPERATION AND MAINTENANCE OF PLANT</b>		
Salaries	\$1,902,064	
Employee Benefits	226,414	
Contractual Services	226,677	
General Materials & Supplies	245,361	
Conference & Meeting Expense	9,430	
Fixed Charges	2,300	
Utilities	801,754	
Capital Outlay	36,000	
Provision for Contingency	50,000	<u>\$3,500,000</u>
<b>INSTITUTIONAL SUPPORT</b>		
Salaries	143,860	
Employee Benefits	19,902	
General Materials & Supplies	6,910	
Conference & Meeting Expense	600	
Capital Outlay	0	<u>171,272</u>
<b>GRAND TOTAL</b>		<u><u>\$3,671,272</u></u>

## Fiscal Year 2016 Estimated Revenues

<u>Restricted Purposes Fund:</u>	<u>Revenues</u>	<u>Totals</u>
<b>State Governmental Sources</b>		
ICCB Adult Education	320,000	
ICCB Career and Technical Education	100,000	
ISBE Grants	190,000	
Other Illinois Governmental Sources	<u>3,357,525</u>	
<b>TOTAL STATE GOVERNMENT</b>		<b>\$3,967,525</b>
<b>Federal Governmental Sources</b>		
Department of Education	\$13,500,000	
Department of Labor	1,650,000	
Department of Health and Human Services	<u>1,800,000</u>	
<b>TOTAL FEDERAL GOVERNMENT</b>		<u><b>16,950,000</b></u>
		<b>20,917,525</b>
<b>TRANSFERS</b>		<u><b>18,500</b></u>
<b>GRAND TOTAL</b>		<u><u><b>\$20,936,025</b></u></u>

**Fiscal Year 2016 Budgeted Expenditures**

<u>Restricted Purposes Fund:</u>	<u>Appropriations</u>	<u>Totals</u>
<b>INSTRUCTION</b>		
Salaries	\$450,000	
Employee Benefits	70,000	
Contractual Services	120,000	
General Materials & Supplies	250,000	
Conference & Meeting Expense	65,000	
Fixed Charges	5,000	
Capital Outlay	60,000	
Other	<u>170,000</u>	<b>\$1,190,000</b>
<b>ACADEMIC SUPPORT</b>		
Salaries	\$300,000	
Employee Benefits	90,000	
Contractual Services	50,000	
General Materials & Supplies	100,000	
Conference & Meeting Expense	80,000	
Capital Outlay	<u>100,000</u>	<b>720,000</b>
<b>STUDENT SERVICES</b>		
Salaries	\$350,000	
Employee Benefits	85,000	
Contractual Services	30,000	
General Materials & Supplies	50,000	
Conference & Meeting Expense	50,000	
Other	<u>140,000</u>	<b>705,000</b>
<b>PUBLIC SERVICE</b>		
Salaries	\$1,400,000	
Employee Benefits	350,000	
Contractual Services	300,000	
General Materials & Supplies	120,000	
Conference & Meeting Expense	75,000	
Fixed Charges	70,000	
Utilities	40,000	
Capital Outlay	20,000	
Other	<u>350,000</u>	<b>2,725,000</b>
<b>INSTITUTIONAL SUPPORT</b>		
Salaries	\$150,000	
Employee Benefits	50,000	
Contractual Services	386,025	
General Materials & Supplies	25,000	
Conference & Meeting Expense	10,000	
Capital Outlay	250,000	
Other	125,000	
Provision for Contingency	<u>500,000</u>	<b>1,496,025</b>
<b>SCHOLARSHIPS, STUDENT GRANTS, AND WAIVERS</b>		
Salaries	\$100,000	
Financial Aid	<u>14,000,000</u>	<b>14,100,000</b>
<b>GRAND TOTAL</b>		<b><u><u>\$20,936,025</u></u></b>



## Fiscal Year 2016 Budgeted Revenues

<u>Audit Fund:</u>	<u>Revenues</u>	<u>Totals</u>
<b>Local Government Sources</b>		
Current Taxes	<u>\$42,500</u>	<u>\$42,500</u>
<b>Other Sources</b>		
Investment Revenue	<u>\$300</u>	<u>\$300</u>
<b>GRAND TOTAL</b>		<u><u>\$42,800</u></u>

## Fiscal Year 2016 Budgeted Expenditures

<u>Audit Fund:</u>	<u>Appropriations</u>	<u>Totals</u>
<b>INSTITUTIONAL SUPPORT</b>		
Contractual Services	<u>\$44,195</u>	<u>\$44,195</u>
<b>GRAND TOTAL</b>		<u><u>\$44,195</u></u>

Note: Expenditures include both audit and actuarial services.

## Fiscal Year 2016 Budgeted Revenues

<u>Liability, Protection and Settlement Fund:</u>	<u>Revenues</u>	<u>Totals</u>
<b>Local Government Sources</b>		
Current Taxes	\$1,625,000	\$1,625,000
<b>Other Sources</b>		
Investment Revenue	\$1,500	1,500
<b>GRAND TOTAL</b>		<b>\$1,626,500</b>

## Fiscal Year 2016 Budgeted Expenditures

<u>Liability, Protection and Settlement Fund:</u>	<u>Appropriations</u>	<u>Totals</u>
<b>OPERATION AND MAINTENANCE OF PLANT</b>		
Salaries	\$569,703	
Employee Benefits	43,428	
Contractual Services	0	
General Materials & Supplies	41,872	
Conference & Meeting Expense	5,229	
Capital Outlay	0	\$660,232
<b>INSTITUTIONAL SUPPORT</b>		
Salaries	\$71,420	
Employee Benefits	726,898	
Contractual Services	83,500	
General Materials & Supplies	0	
Fixed Charges	390,000	
Capital Outlay	0	
Contingency	50,000	1,321,818
<b>GRAND TOTAL</b>		<b>\$1,982,050</b>

## Fiscal Year 2016 Budgeted Revenues

<b><u>Bond and Interest Fund:</u></b>	<b><u>Revenues</u></b>	<b><u>Totals</u></b>
<b>Local Government Sources</b>		
Current Taxes	<u>\$1,986,090</u>	<u>\$1,986,090</u>
<b>Other Sources</b>		
Investment Revenue	<u>\$1,500</u>	<u>1,500</u>
<b>GRAND TOTAL</b>		<b><u><u>\$1,987,590</u></u></b>

## Fiscal Year 2016 Budgeted Expenditures

<b><u>Bond and Interest Fund:</u></b>	<b><u>Appropriations</u></b>	<b><u>Totals</u></b>
<b>INSTITUTIONAL SUPPORT</b>		
Principal Expense	\$1,040,000	
Interest Expense	924,579	
Other	<u>1,320</u>	<b><u>\$1,965,899</u></b>
<b>GRAND TOTAL</b>		<b><u><u>\$1,965,899</u></u></b>

## Fiscal Year 2016 Budgeted Revenues

<u>Operations and Maintenance Fund-Restricted:</u>	<u>Revenues</u>	<u>Totals</u>
<b>Local Government Sources</b>		
Current Taxes	\$750,000	750,000
<b>Other Sources</b>		
Investment Revenue	2,250	
SIH Revenue	71,666	73,916
<b>TRANSFERS</b>		<b>\$655,000</b>
<b>GRAND TOTAL</b>		<b>1,478,916</b>

## Fiscal Year 2016 Budgeted Expenditures

<u>Operations and Maintenance Fund-Restricted:</u>	<u>Appropriations</u>	<u>Totals</u>
<b>INSTITUTIONAL SUPPORT</b>		
Contractual Services	\$160,000	
Capital Outlay	1,825,000	\$1,985,000
<b>GRAND TOTAL</b>		<b>\$1,985,000</b>

## Fiscal Year 2016 Budgeted Revenues

<u>Auxiliary Enterprises Fund:</u>	<u>Revenues</u>	<u>Totals</u>
<b>Other Sources</b>		
Public Service Fees	\$116,000	
Sales and Service Fees	\$781,283	
Other	2,800	<b>900,083</b>
<b>TRANSFERS</b>		<b>1,033,100</b>
<b>GRAND TOTAL</b>		<b>\$1,933,183</b>

## Fiscal Year 2016 Budgeted Expenditures

<u>Auxiliary Enterprises Fund:</u>	<u>Appropriations</u>	<u>Totals</u>
<b>ACADEMIC SUPPORT</b>		
General Materials & Supplies	\$2,500	<b>\$2,500</b>
<b>PUBLIC SERVICE</b>		
Salaries	\$420,009	
Employee Benefits	68,244	
Contractual Services	7,500	
General Materials & Supplies	33,950	
Conference & Meeting Expense	4,100	
Fixed Charges	500	
Utilities	159,000	
Capital Outlay	22,000	
Other	49,665	<b>\$764,968</b>
<b>INDEPENDENT OPERATIONS</b>		
Salaries	\$491,387	
Employee Benefits	53,252	
Contractual Services	134,059	
General Materials & Supplies	87,435	
Conference & Meeting Expense	80,925	
Fixed Charges	89,914	
Utilities	1,920	
Capital Outlay	105,000	
Other	231,948	<b>\$1,275,840</b>
<b>OPERATION AND MAINTENANCE OF PLANT</b>		
Contractual Services	\$2,500	
General Materials & Supplies	3,500	
Conference & Meeting Expense	2,500	
Provision for Contingency	50,000	<b>58,500.00</b>
<b>INSTITUTIONAL SUPPORT</b>		
General Materials & Supplies	\$60,000	<b>60,000.00</b>
<b>SCHOLARSHIPS, STUDENT GRANTS, WAIVERS</b>		
Other	\$373,464	<b>373,464.00</b>
<b>GRAND TOTAL</b>		<b>\$2,535,272</b>