



Annual Budget for Fiscal Year 2010

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

Summary of Fiscal Year 2010 Budget by Fund

	<u>General</u>		<u>Special Revenue</u>		
	Education Fund	Operations and Maintenance Fund	Restricted Purposes Fund	Audit Fund	Liability, Protection and Settlement Fund
Beginning Balance	\$6,199,744	\$2,467,905	\$0	(\$19,724)	\$1,481,673
Budgeted Revenue	30,255,663	3,436,596	12,775,181	52,500	1,527,536
Budgeted Expenditures	33,481,012	5,490,121	12,786,290	46,000	2,351,382
Budgeted Transfers from (to) Other Funds	(1,955,259)		11,109		
Budgeted Ending Balance (Deficit)	\$1,019,136	\$414,380	\$0	(\$13,224)	\$657,827
	<u>Debt Service</u>	<u>Capital Projects</u>		<u>Proprietary Fund</u>	
	Bond and Interest Fund	Operations and Maintenance Fund (Restricted)		Auxiliary Enterprises Fund	
Beginning Balance	\$629,073	\$12,941,238		\$711,530	
Budgeted Revenue	1,210,100	679,526		555,000	
Budgeted Expenditures	1,064,005	12,760,000		2,203,521	
Budgeted Transfers from (to) Other Funds		200,000		1,744,150	
Budgeted Ending Balance (Deficit)	\$775,168	\$1,060,764		\$807,159	

The official budget which is accurately summarized in this document was approved by the Board of Trustees on _____

Attest: _____
Secretary, Board of Trustees

Summary of Fiscal Year 2010 Estimated Revenues

District: John A. Logan Community College

District: 530 Year Ended: June 30, 2010

	<u>Education Fund</u>	<u>Operations and Maintenance Fund</u>	<u>Total Operating Funds</u>
<u>Operating Revenues By Source</u>			
Local Government Sources:			
Current Taxes	\$5,019,024	\$836,334	\$5,855,358
Chargeback Revenue	9,639		9,639
TOTAL LOCAL GOVERNMENT	<u>\$5,028,663</u>	<u>\$836,334</u>	<u>\$5,864,997</u>
State Governmental Sources:			
ICCB Base Operating Grants	\$3,803,437	\$898,115	\$4,701,552
ICCB Equalization Grants	7,089,901	1,674,157	8,764,058
Illinois Community College Board- Vocational Education	262,521		262,521
Corporate Personal Property Replacement Tax	652,596		652,596
TOTAL STATE GOVERNMENT	<u>\$11,808,455</u>	<u>\$2,572,272</u>	<u>\$14,380,727</u>
Student Tuition and Fees:			
Tuition	\$11,961,284		\$11,961,284
Fees	802,355		802,355
TOTAL TUITION AND FEES	<u>\$12,763,639</u>	<u>\$0</u>	<u>\$12,763,639</u>
Other Sources:			
Sales and Service Fees	\$246,055		\$246,055
Facilities Revenue		\$11,101	11,101
Investment Revenue	96,215	15,081	111,296
Other Sources	312,636	1,808	314,444
TOTAL OTHER SOURCES	<u>\$654,906</u>	<u>\$27,990</u>	<u>\$682,896</u>
TOTAL FY 2010 BUDGETED REVENUE	<u>\$30,255,663</u>	<u>\$3,436,596</u>	<u>\$33,692,259</u>
Less Nonoperating Items*: Tuition Chargeback Revenue	\$9,639		\$9,639
ADJUSTED REVENUE	<u>\$30,246,024</u>	<u>\$3,436,596</u>	<u>\$33,682,620</u>

*Interdistrict revenues that do not generate related local district credit hours are subtracted to allow for statewide comparisons.

Summary of Fiscal Year 2010 Operating Budgeted Expenditures

<u>By Program</u>	<u>Education Fund</u>	<u>Operations and Maintenance Fund</u>	<u>Total Operating Funds</u>	<u>%</u>
Instruction	\$13,542,608		\$13,542,608	33.1%
Academic Support	3,148,277		3,148,277	7.7%
Student Services	3,231,132		3,231,132	7.9%
Public Service	939,587		939,587	2.3%
Operation & Maintenance of Plant		\$5,490,121	5,490,121	13.4%
Institutional Support	8,526,997		8,526,997	20.8%
Scholarships, Student Grants, and Waivers	4,092,411		4,092,411	10.0%
TRANSFERS	1,955,259		1,955,259	4.8%
Total FY 2010 Budgeted Expenditures	<u>\$35,436,271</u>	<u>\$5,490,121</u>	<u>\$40,926,392</u>	<u>100.0%</u>
Less Nonoperating Items*: Tuition Chargeback	<u>\$8,394</u>		<u>\$8,394</u>	
ADJUSTED EXPENDITURES	<u>\$35,427,877</u>	<u>\$5,490,121</u>	<u>\$40,917,998</u>	
<u>By Object</u>				
Salaries	\$19,061,721	\$2,086,232	\$21,147,953	51.8%
Employee Benefits	2,780,519	327,559	3,108,078	7.6%
Contractual Services	1,264,622	480,544	1,745,166	4.3%
General Materials & Supplies	1,958,006	427,663	2,385,669	5.8%
Conference & Meeting Expense	641,799	20,608	662,407	1.6%
Fixed Charges	30,706	63,805	94,511	0.2%
Utilities	7,678	1,396,210	1,403,888	3.3%
Capital Outlay	1,192,996	112,500	1,305,496	3.2%
Other	4,417,965	0	4,417,965	10.8%
Provision for Contingency	2,125,000	575,000	2,700,000	6.6%
TRANSFERS	1,955,259	0	1,955,259	4.8%
Total FY 2010 Budgeted Expenditures	<u>\$35,436,271</u>	<u>\$5,490,121</u>	<u>\$40,926,392</u>	<u>100.0%</u>
Less Nonoperating Items*: Tuition Chargeback	<u>\$8,394</u>		<u>\$8,394</u>	
ADJUSTED EXPENDITURES	<u>\$35,427,877</u>	<u>\$5,490,121</u>	<u>\$40,917,998</u>	

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

Fiscal Year 2010 Budgeted Expenditures

<u>Education Fund</u>	<u>Appropriations</u>	<u>Totals</u>
INSTRUCTION		
Salaries	\$11,152,564	
Employee Benefits	1,004,259	
Contractual Services	254,759	
General Materials & Supplies	498,281	
Conference & Meeting Expense	254,885	
Fixed Charges	7,064	
Capital Outlay	189,220	
Other	116,576	
Provision for Contingency	<u>65,000</u>	\$13,542,608
ACADEMIC SUPPORT		
Salaries	\$2,063,766	
Employee Benefits	297,125	
Contractual Services	291,954	
General Materials & Supplies	269,050	
Conference & Meeting Expense	115,324	
Fixed Charges	880	
Utilities	7,678	
Capital Outlay	<u>100,000</u>	
Other	<u>2,500</u>	3,148,277
STUDENT SERVICES		
Salaries	\$2,418,995	
Employee Benefits	320,640	
Contractual Services	132,793	
General Materials & Supplies	197,594	
Conference & Meeting Expense	46,034	
Fixed Charges	21,076	
Capital Outlay	15,770	
Other	<u>78,230</u>	3,231,132
PUBLIC SERVICE		
Salaries	\$686,788	
Employee Benefits	98,087	
Contractual Services	75,598	
General Materials & Supplies	51,440	
Conference & Meeting Expense	23,755	
Fixed Charges	<u>1,669</u>	
Other	<u>2,250</u>	939,587
INSTITUTIONAL SUPPORT		
Salaries	\$2,739,608	
Employee Benefits	1,060,408	
Contractual Services	509,518	
General Materials & Supplies	941,641	
Conference & Meeting Expense	201,801	
Fixed Charges	17	
Capital Outlay	888,006	
Other	125,998	
Provision for Contingency	<u>2,060,000</u>	8,526,997
SCHOLARSHIPS, STUDENT GRANTS, AND WAIVERS		
Other	<u>\$4,092,411</u>	4,092,411
TRANSFERS		
		<u>1,955,259</u>
GRAND TOTAL		
		<u><u>\$35,436,271</u></u>

Fiscal Year 2010 Budgeted Expenditures

<u>Operations and Maintenance Fund</u>	<u>Appropriations</u>	<u>Totals</u>
OPERATION AND MAINTENANCE OF PLANT		
Salaries	\$2,086,232	
Employee Benefits	327,559	
Contractual Services	480,544	
General Materials & Supplies	427,663	
Conference & Meeting Expense	20,608	
Fixed Charges	63,805	
Utilities	1,396,210	
Capital Outlay	112,500	
Provision for Contingency	<u>575,000</u>	
		<u>\$5,490,121</u>
GRAND TOTAL		<u>\$5,490,121</u>

Fiscal Year 2010 Estimated Revenues

<u>Restricted Purposes Fund</u>	<u>Revenues</u>	<u>Totals</u>
State Governmental Sources:		
ICCB Workforce Development Grant	\$95,000	
ICCB P-16 Initiative	50,000	
ICCB Adult Education	290,000	
ICCB Career and Technical Education	400,000	
ISBE Grants	550,000	
Other Illinois Governmental Sources	<u>890,181</u>	
TOTAL STATE GOVERNMENT		\$2,275,181
Federal Governmental Sources:		
Department of Education	\$8,600,000	
Department of Labor	600,000	
Department of Health and Human Services	<u>1,300,000</u>	
TOTAL FEDERAL GOVERNMENT		10,500,000
TRANSFERS		<u>11,109</u>
GRAND TOTAL		<u><u>\$12,786,290</u></u>

Fiscal Year 2010 Budgeted Expenditures

<u>Restricted Purposes Fund</u>	<u>Appropriations</u>	<u>Totals</u>
INSTRUCTION		
Salaries	\$614,793	
Employee Benefits	135,858	
Contractual Services	53,001	
General Materials & Supplies	185,920	
Conference & Meeting Expense	125,389	
Capital Outlay	127,609	
Other	<u>60,795</u>	\$1,303,365
ACADEMIC SUPPORT		
Salaries	\$309,643	
Employee Benefits	74,072	
Contractual Services	30,415	
General Materials & Supplies	68,657	
Conference & Meeting Expense	107,518	
Capital Outlay	105,174	
Other	<u>1,980</u>	697,459
STUDENT SERVICES		
Salaries	\$353,918	
Employee Benefits	85,094	
Contractual Services	18,783	
General Materials & Supplies	54,170	
Conference & Meeting Expense	13,837	
Capital Outlay	2,750	
Other	<u>110,980</u>	639,532
PUBLIC SERVICE		
Salaries	\$1,284,105	
Employee Benefits	261,905	
Contractual Services	189,998	
General Materials & Supplies	140,824	
Conference & Meeting Expense	77,736	
Fixed Charges	43,125	
Utilities	34,663	
Capital Outlay	33,782	
Other	<u>282,328</u>	2,348,466
INSTITUTIONAL SUPPORT		
Salaries	\$102,122	
Employee Benefits	24,966	
Contractual Services	2,000	
General Materials & Supplies	5,173	
Conference & Meeting Expense	5,060	
Capital Outlay	30,380	
Other	91,696	
Provision for Contingency	<u>800,000</u>	1,061,397
SCHOLARSHIPS, STUDENT GRANTS, AND WAIVERS		
Salaries	\$106,706	
Financial Aid	<u>6,629,365</u>	<u>6,736,071</u>
GRAND TOTAL		<u><u>\$12,786,290</u></u>

Fiscal Year 2010 Budgeted Revenues

<u>Audit Fund</u>	<u>Revenues</u>	<u>Totals</u>
Local Government Sources:		
Current Taxes	<u>\$52,500</u>	<u>\$52,500</u>
GRAND TOTAL		<u><u>\$52,500</u></u>

Fiscal Year 2010 Budgeted Expenditures

<u>Audit Fund</u>	<u>Appropriations</u>	<u>Totals</u>
INSTITUTIONAL SUPPORT		
Contractual Services	<u>\$46,000</u>	<u>\$46,000</u>
GRAND TOTAL		<u><u>\$46,000</u></u>

Fiscal Year 2010 Budgeted Revenues

<u>Liability, Protection and Settlement Fund</u>	<u>Revenues</u>	<u>Totals</u>
Local Government Sources:		
Current Taxes	\$1,518,286	\$1,518,286
Other Sources:		
Investment Revenue	\$8,000	
Other	<u>1,250</u>	<u>9,250</u>
GRAND TOTAL		<u><u>\$1,527,536</u></u>

Fiscal Year 2010 Budgeted Expenditures

<u>Liability, Protection and Settlement Fund</u>	<u>Appropriations</u>	<u>Totals</u>
OPERATION AND MAINTENANCE OF PLANT		
Salaries	\$493,537	
Employee Benefits	56,523	
Contractual Services	2,600	
General Materials & Supplies	13,866	
Conference & Meeting Expense	14,480	
Capital Outlay	<u>8,000</u>	\$589,006
INSTITUTIONAL SUPPORT		
Salaries	\$81,295	
Employee Benefits	587,626	
Contractual Services	98,343	
Fixed Charges	444,025	
Utilities	1,087	
Contingency	<u>550,000</u>	<u>1,762,376</u>
GRAND TOTAL		<u><u>\$2,351,382</u></u>

Fiscal Year 2010 Budgeted Revenues

<u>Bond and Interest Fund</u>	<u>Revenues</u>	<u>Totals</u>
Local Government Sources:		
Current Taxes	<u>\$1,205,100</u>	\$1,205,100
Other Sources:		
Investment Revenue	<u>\$5,000</u>	<u>5,000</u>
 GRAND TOTAL		 <u><u>\$1,210,100</u></u>

Fiscal Year 2010 Budgeted Expenditures

<u>Bond and Interest Fund</u>	<u>Appropriations</u>	<u>Totals</u>
INSTITUTIONAL SUPPORT		
Principal Expense	\$918,505	
Interest Expense	145,000	
Other	<u>500</u>	<u>\$1,064,005</u>
 GRAND TOTAL		 <u><u>\$1,064,005</u></u>

Fiscal Year 2010 Budgeted Revenues

<u>Operations and Maintenance Fund-Restricted</u>	<u>Revenues</u>	<u>Totals</u>
Other Sources:		
Current Taxes	\$604,526	
Investment Revenue	<u>75,000</u>	\$679,526
 TRANSFERS		 <u>200,000</u>
 GRAND TOTAL		 <u><u>\$879,526</u></u>

Fiscal Year 2010 Budgeted Expenditures

<u>Operations and Maintenance Fund-Restricted</u>	<u>Appropriations</u>	<u>Totals</u>
INSTITUTIONAL SUPPORT		
Contractual Services	\$2,492,000	
Capital Outlay	<u>10,268,000</u>	<u>\$12,760,000</u>
 GRAND TOTAL		 <u><u>\$12,760,000</u></u>

Fiscal Year 2010 Budgeted Revenues

<u>Auxiliary Enterprises Fund</u>	<u>Revenues</u>	<u>Totals</u>
Other Sources:		
Sales and Service Fees	<u>\$555,000</u>	555,000
TRANSFERS		<u>1,744,150</u>
GRAND TOTAL		<u><u>\$2,299,150</u></u>

Fiscal Year 2010 Budgeted Expenditures

<u>Auxiliary Enterprises Fund</u>	<u>Appropriations</u>	<u>Totals</u>
ACADEMIC SUPPORT		
Contractual Services	\$2,045	
General Materials & Supplies	<u>14,900</u>	\$16,945
STUDENT SERVICES		
Contractual Services	\$32	
General Materials & Supplies	6,017	
Conference & Meeting Expense	<u>938</u>	6,987
INDEPENDENT OPERATIONS		
Salaries	\$363,182	
Employee Benefits	39,942	
Contractual Services	183,728	
General Materials & Supplies	218,244	
Conference & Meeting Expense	171,319	
Fixed Charges	109,734	
Capital Outlay	10,000	
Other	698,617	
Provision for Contingency	<u>16,450</u>	1,811,216
OPERATION AND MAINTENANCE OF PLANT		
Contractual Services	\$1,514	
General Materials & Supplies	2,875	
Conference & Meeting Expense	13,700	
Provision for Contingency	<u>133,550</u>	151,639
INSTITUTIONAL SUPPORT		
General Materials & Supplies	\$216,634	
Conference & Meeting Expense	<u>100</u>	<u>216,734</u>
GRAND TOTAL		<u><u>\$2,203,521</u></u>