



# **Budget Analysis Fiscal Year 2022**

**John A. Logan College**

**Carterville, IL 62918**

July 27, 2021

**JOHN A. LOGAN COLLEGE  
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BUDGET ANALYSIS  
FY 2022**

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# **Budget Calendar – FY 2022**

## **FEBRUARY**

- New budget version created in budgeting software
- Historical data for FY 2019 & FY 2020 actual expenditures & FY 2021 budget imported in software
- Salary and fringe benefit projections started

## **MARCH & APRIL**

- Refresher trainings with Budget Officers through Microsoft Teams, March 15 - 31, 2021
- Board Finance Committee meeting to discuss budget and stimulus funds, April 6, 2021
- Perform initial revenue projections
- Budget Officers work to build detailed departmental budgets and justify requests
- Budget Officers submit departmental budgets to respective Deans
- Deans meet with division heads to review budgets and perform adjustments

## **MAY**

- Initial projection of FY 2021 ending fund balances
- Updated salary and fringe benefit projections

## **JUNE**

- Memo from ICCB showing a flat state budget allocation signed by the Governor, 6/1/21
- Updated tuition and fee revenues based on more current summer and fall numbers
- Additional budget analysis and discussion by Administration
- Updated projected FY 2021 ending fund balances prior to tentative budget
- Legal budget preparation by the Interim Vice-President for Business Services
- ICCB notification of individual college allocations for Base operating & Equalization funds, 6/21/21
- Tentative budget submitted to Board of Trustees, June 22, 2021
- Notification in local newspaper
- Tentative budget put on public display for a 30-day inspection period, 6/23/21

## **JULY**

- Updated projected state revenues and property tax revenues prior to final proposed budget
- Budget meeting with Board Finance Committee, July 26, 2021
- Public budget hearing, July 27, 2021 6:00 p.m.
- Proposed final budget submitted to the Board of Trustees for consideration, July 27, 2021

## **FACTORS AFFECTING FY 20202 BUDGET PROCESS:**

On June 1<sup>st</sup> the College received notification that the Governor had signed a state budget with 0% increases for higher education. With complicated funding formulas, colleges were told this could mean individual allocations of plus or minus 3% to 5% of the prior year. On June 21<sup>st</sup>, the College received notice from the ICCB of budget allocations for its significant state funding sources. Base Operating Grants, Equalization, and the CTE Vocational grant were allocated at \$3,060,040, \$6,542,360, and \$381,239, respectively. This is an overall increase of \$494,421 or 5.21% from prior funding. However, a significant portion of this total increase, \$413,742, resulted from the conclusion of a 5-year repayment schedule to the ICCB for prior credit hour issues. This information helps improve the accuracy of final revenue projections and adjustments to actual were made between the tentative and the proposed final budget.

The interest environment has not recovered, and the extremely low fed funds rate has resulted a reduction of anticipated interest on investments equal to \$196,500. Statewide enrollment trends and credit hour generation continue to be on the decline. The College has to continue to be very cautious with its tuition and fee estimates as this revenue source has more uncertainty than property taxes or State revenue. Even with continued declines, student tuition/fee revenue is the single largest resource in the budget at just under 35%.

As with the last several years, attrition planning were again factors in this budget process. Retirements include five full-time Faculty members, three Professional staff, one Executive Support staff, and one Building Maintenance employee. All employee groups were reviewed for potential savings related to pending retirements. This budget also includes funding for some new positions such as a Dean of Institutional Effectiveness, Data Analyst, Risk Manager, Coordinator of Marketing, C & I Coordinator, Aquatic Manager, and a part-time Ethics Officer. The College will have new full-time faculty hires for fall 2021 in Biology, Communication, Construction Management, and Nursing. Salary increases for each employee group and a health insurance increase of 8% were factored into the FY 2022 budget.

Technology needs are a significant factor in the budget process. This budget strengthens the College's defenses against cyber-attacks with security software. It also takes into consideration the need for a new phone system and a move towards a VoIP system. The current phone system is past its useful life. It includes \$225,000 for classroom AV technology upgrades and \$30,000 for lab computers from technology fee funds. The remaining \$25,000 of estimated technology fees along prior year tech funds that have been carried forward in this budget will be used to purchase three modules of CourseLeaf software that includes a catalog management system and other features.

### **INSTITUTIONAL ACCOMPLISHMENTS EXPECTED IN FY 2022:**

- Implementation three modules of CourseLeaf Management Software
- Implement online student assessment software as an evaluation tool
- Submission of an application for an Economic Development Administration (EDA) grant for the construction of a CTE Welding/CNC facility and renovation of current CTE program areas.
- Implement a student laptop loaner program
- Implement professional development targeted at new faculty hires
- Grow summer youth camps in Community Education
- Complete the following site development and in-progress renovation projects:
  - Construction of bicycle/pedestrian path through campus funded primarily through the Illinois Transportation Enhancement Program and the Illinois Department of Transportation
  - Install a new roof on the G building and also the Logan Practice Facility
  - Drain and dredge Hoffard pond to facilitate water flow and improved drainage
  - Rehabilitation of two cooling tower units
  - Complete the west entry renovation to include elevator relocation and mezzanine.
  - Complete the \$1.3 million pedestrian pathway project from the west entry to athletic facilities to include development of a gathering space around the relocated bell tower
  - Complete the design for the \$5.1 million expansion of the west entry to create the new “front door” to campus using the \$3.8 million capital grant from the State of Illinois

### **BUDGET GOALS:**

- Departmental Budget Officers fully engaged in budgeting process
- Continue to provide line item detail and justification of expenditures
- Deans and Division Heads perform a detailed review of total departmental expenditures
- Historical comparison to both the prior year’s budget and also to actual expenditures
- Expenditures properly allocated to reflect appropriate department and expense category
- Support institutional technology and data needs
- Provide reasonable revenue estimates based on enrollment trends, EAV data, and ICCB data
- Utilize reporting capabilities both during budget development and creation of a legal budget

## STRATEGIC PLAN GOALS / ITEMS EMPHASIZED IN FY 2022 BUDGET:

A Strategic Plan Task Force was created to develop a One-Year 2021 – 2022 Strategic Plan and was presented to the Board of Trustees in May. While most of the budget development took place prior to the completion of the plan, there are still several areas in this budget that will support the actions necessary to move this plan forward. The budget process for FY 2023 will work in conjunction with the future five-year strategic plan.

- Enrollment:
  - Recruitment department was created to centralize efforts
  - Data Analyst position
  - Hanover Research consulting and analytics
  - CourseLeaf management software – catalog, curriculum, syllabi
  - Orientations for high school students
  - Saturday signup day enrollment blitz
- Communication:
  - Marketing Coordinator position to disseminate information through social media
  - Pursue a new text messaging system for students and employees
- Culture and Morale:
  - Professional development Activities
- Diversity and Inclusion:
  - Workshops and speakers
- Infrastructure:
  - Restore the College's PA emergency alert system
  - Campus refresh painting and carpeting
  - Furniture replacement cycle
  - Cyber-security software
  - VoIP phone system

## *Mission Statement*

We are a diverse learning and teaching community committed to improving individual life and society through high-quality, accessible educational programs and engaged learning opportunities.

## **BUDGET MESSAGE – JULY 2021**

*By Stacy Buckingham, Interim Vice-President of Business Services:*

Even with the state budget impasse that began in FY 2016 and continued for 793 days, I believe that John A. Logan College has now faced its toughest times with two devastating events happening very close together. The impact of COVID-19 began in March of 2020 and was followed by a transformer fire that happened in August of 2020 on the first day of fall classes. The fire displaced employees and services from 170,000 square feet of space on two floors in the heart of the Student Services, the Humanities wing, and Athletic spaces. With restoration essentially complete and staff fully returning to campus, we now look to FY 2022 to start a rebuilding process.

The College normally has three main sources of operating revenue: student tuition and fees, IL state funding, and local property taxes. This budget year the College will also rely on federal Higher Education Emergency Relief Funds (HEERF) to offset lost revenues due to impacts from COVID-19 and low enrollment. The budget estimates \$1.4 million in the Education fund for lost revenue recovery and \$200,000 in the Auxiliary fund from its HEERF allocation. The College has also received HEERF allocations to disburse student emergency grants which began in Spring of 2020 and will continue through FY 2022.

With just over a 2% estimated growth in EAV and an allowance for uncollected taxes of only 2%, property tax revenue has been budgeted at an increase of \$300,000 from the prior year. The budget for tuition and fees has been reduced by \$513,500 or 4.74% to adjust to the enrollment impact of the COVID-19 pandemic. This reduction is somewhat mitigated by the proactive 4-year tuition plan approved by the Board of Trustees in FY2020, which includes a \$8 per credit hour increase in tuition for FY2022. Tuition/student fee revenue has maintained its proportion of total revenues consistently over the last several years at 35%. Essentially, losses in credit hour generation and associated revenue have been held proportional to reductions in state revenues which are budgeted at 34%. Total anticipated operating revenues are \$29,759,619 which is an increase of almost \$1.7 million.

The FY 2022 budget illustrates that 68.5% of operating revenues are connected to enrollment either through student tuition and fees or state funding formulas. The Administration recognizes that federal funds are only a temporary solution to offset enrollment declines and that true enrollment recovery with credit hour growth is crucial to the long-term financial health of the College.

As we have spoken of before, FY 2022 has some positive financial aspects. The College no longer has reductions in state funding associated with the 5-year repayment plan. In addition, expenditures associated with the implementation of the new ERP system are coming to a conclusion and savings will slowly begin to materialize due to lower costs associated with the software as a service model of operating, and the College no longer has a debt certificate repayment.

Expenditures are anticipated to increase by 0.23% or \$73,409 over last fiscal year. The largest dollar increases are in salaries and benefits, which is associated with contractual and policy increases

along with some new budgeted positions with savings in other expenditure areas. Projected operating expenditures total \$32,443,127.

The minimal increase in expenditures along with revenue gains work to reduce this budgeted deficit by \$1.6 million as compared to the prior year. If every budgeted dollar were spent, this would result in an operating deficit of \$2,683,508 which includes \$150,000 of contingency funds. In such case, the ending accrual-based reserves would be just under \$4.1 million. Assuming that the \$1.7 million in budgeted transfers to other funds will be carried out as planned, the College would need 8.75% in expenditure underspend to eliminate the budgeted operating deficit.

We will continue our history of sound financial planning and excellent service to our students and the surrounding communities. The resources in this budget will allow the College to continue the commitment to its mission by improving individual life and society through high quality, accessible educational programs, and engaged learning opportunities.

*Stacy Buckingham*

Interim Vice-President for Business Services  
John A. Logan College



## **OPERATING FUND DESCRIPTIONS:**

John A. Logan College has two Operating funds: The Education Fund and the Operations and Maintenance Fund. The Education fund works in combination with the Operations and Maintenance fund to make up the College's General Fund.

### **EDUCATION FUND:**

The Education Fund is used to account for the revenues and expenditures of the academic and service programs of the college. It includes the cost of instructional, administrative, and professional salaries; supplies and moveable equipment; library books and materials; maintenance of instructional and administrative equipment; and other costs pertaining to the educational programs of the college. This fund supports all instructional programs, provides numerous forms of student services, and has a public service component as well as providing institutional support. In addition, it includes funds for student scholarships and tuition waivers.

### **OPERATIONS AND MAINTENANCE FUND:**

This fund is used to account for expenditures for the improvement, maintenance, repair, or benefit of buildings and property, including the cost of interior decorating and the installation, improvement, repair, replacement, and maintenance of building fixtures; rental of buildings and property for community college purposes. If approved by resolution of the local board, the payment of salaries of janitors, engineers, or other custodial employees; all costs of fuel, lights, gas, water, telephone service, custodial supplies, and equipment; and professional surveys of the condition of college buildings are allowed. It also supports the expenditures related to the College's purchasing and receiving functions.



## **OPERATING FUNDS RESOURCE INFORMATION FY 2022**

The current operating revenue projection of \$29,759,619 reflects an \$1,694,921 or a 6.04% increase as compared to \$28,064,698 budgeted for FY 20201. This projection is still significantly below the funding levels the College received for many years. During a stretch from FY 2007 to FY 2015, the College's actual operating revenues ranged from a low of \$31m to a high of \$36m. These more recent reductions are due to lost funding from the State of Illinois and from reductions in student tuition.

### **LOCAL GOVERNMENT SOURCES: \$7,540,000 or 25.34% of Budgeted Operating Revenues:**

Property tax revenues are budgeted to be \$6,940,000 or 23.32% of operating revenues. This amount is a projected budgeted increase of \$300,000 or a 4.52%. At the time of the proposed final budget estimate, actual EAV numbers were received from the three counties for the 2020 tax year payable in 2021. The other two counties were estimated at the same amounts as the prior year. These numbers reflect an estimated 2.33% EAV increase from the prior year. The maximum allowed tax rates of .30 and .05 were assumed for the Education fund and the Operations and Maintenance fund, respectively.

After taxes were estimated, a 2% allowance for uncollected taxes has been assumed, due to economic hardships from COVID-19. The 2020 tax year is applied 100% toward the FY 2022 fiscal year. A table later in the document on page 17, shows both this year's calculation and historical EAV's.

In other local sources, Corporate Personal Property Replacement Tax is budgeted at \$600,000 which represents 2.02% of total operating revenues. This is a budgeted increase of \$35,000 as compared to the prior year's budget. This increase in CPPRT is conservative based on FY 2021 actual funding levels.

### **STATE GOVERNMENTAL SOURCES: \$10,085,639 or 33.89% of Budgeted Operating Revenues:**

Based on allocation data from the ICCB for FY 2022 funding levels, the entire Community College system will receive allocations of \$179,940,200 for Base Operating Grants and \$71,203,900 for Equalization funding from the State. In addition, \$4,264,400 was also allocated for Veterans Grants to be disbursed among all the Colleges. System allocations were flat as compared to FY 2021.

Even with Statewide funding flat as compared to the prior year, due to the nature of the funding formula, some colleges will still receive increases while others will receive less funding than in fiscal year FY 2021. The formula takes into consideration the number of credit hours, generated, types of credit hours, the amount of local revenues, and in-district hours. State revenue sources reflect a historical decline in budgeted revenue as compared to many past years.

For FY 2022, ICCB Base Operating grant funds are allocated for John A. Logan College at \$3,060,040. This is 10.28% of total budgeted operating funds which is an increase of \$89,900 or 3.03% from the FY 2021 budget. However, FY 2021 had a deduction of \$185,584 for the final repayment of prior credit

hours. With the state budget being flat and no remaining repayment, the funding formula reflects a loss of credit hour generation.

Equalization dollars were allocated at \$6,542,360. This accounts for 21.99% of expected revenue which is an increase of \$441,843 or 7.24% from the prior year's budget. A portion of this increase resulted from the end of a 5-year repayment of prior credit hours which was \$228,158 for FY 2021. Internally, Base Operating and Equalization grants were allocated to support the Education fund and to the Operations and Maintenance Fund.

FY 2022 CTE total system funding was also flat in the Governor's budget. ICCB Vocational grants for CTE programs are budgeted at \$381,239 for FY 2022 which is a decrease with the prior budgeted amount of \$418,561. This amount is based on the College's known FY 2022 allocation received from the ICCB which reflects a funding formula decrease in credit hour generation.

While individual allocations are still unknown, the College is estimating it will receive \$92,000 for a special designated Veterans grant which is the same allocation it received the prior year. With a flat Community College system allocation of only \$359,000 for Performance Based funding, the College is estimating its share of Performance revenue at a nominal \$10,000. This Performance funding is based on completion data and other metrics and varies each year.

#### **TUITION AND STUDENT FEES: \$10,316,500 or 34.66% of Budgeted Operating Revenues:**

For FY 2022, the in-district tuition rate is at \$133 per credit hour along with a \$5 per hour technology fee. Student tuition of \$9,500,000 and fees of \$816,500 total \$10,316,500 in student revenue. This is compared to total student revenue of \$10,830,000 budgeted for the prior year. This is a projected decrease of \$513,500 or 4.74% from the prior budget. Calculations of student revenue were performed by looking at where FY 2021 revenue numbers are estimated to finish and factoring in the \$8 per hour tuition increase with an assumption of flat credit hour generation.

As mentioned before, the \$5 per hour technology fee revenue projected at \$280,000 will be divided to support three areas: classroom technology upgrades for 22 rooms, Nursing lab computer replacements at the DQ Extension Center, and the remaining funds to assist with CourseLeaf software solutions.

The Administration has had to look at factors that continue to force reductions in tuition estimates. With the continued statewide trends of enrollment decline and lost credit hour generation, tuition and fees are more volatile than in the past. The pandemic has added greatly to this uncertainty.

**FEDERAL GOVERNMENT REVENUE SOURCES:**

The College has been awarded funds from the Higher Education Emergency Relief (HEERF) fund. The award of HEERF II funds is \$4 million dollars and will be used primarily to recover lost revenues from tuition, student fees, and auxiliary services. The lost revenue calculation began with the effective date of the declaration which was as of March 13, 2020. This resulted in a prorated calculation for FY 2020, along with a calculation for FY 2021, and will follow into FY 2022. For this budget year, \$1,400,000 and \$200,000 has been estimated for lost revenue recovery. The HEERF funds are a temporary revenue source.

In addition, this budget reflects \$280,000 of operating revenue from the federal grants that provide indirect cost allocations. In prior years, these funds were utilized to offset salary expenses personnel who assist with the Administration of grants. The College has changed its accounting practice to recognize these funds directly into the operating funds.

**OTHER REVENUE SOURCES: \$137,480 or 0.47% of Budgeted Operating Revenues:**

Remaining sources of budgeted operating revenue include sales and service fees of \$28,500, interest income of \$37,500 (includes an estimated \$15,000 transfer of working cash interest), facilities revenue of \$36,980 based on two rental agreements with SIU Head Start and the Nature Conservancy and conference and meeting room fees. There is also \$34,500 in other various nominal sources.

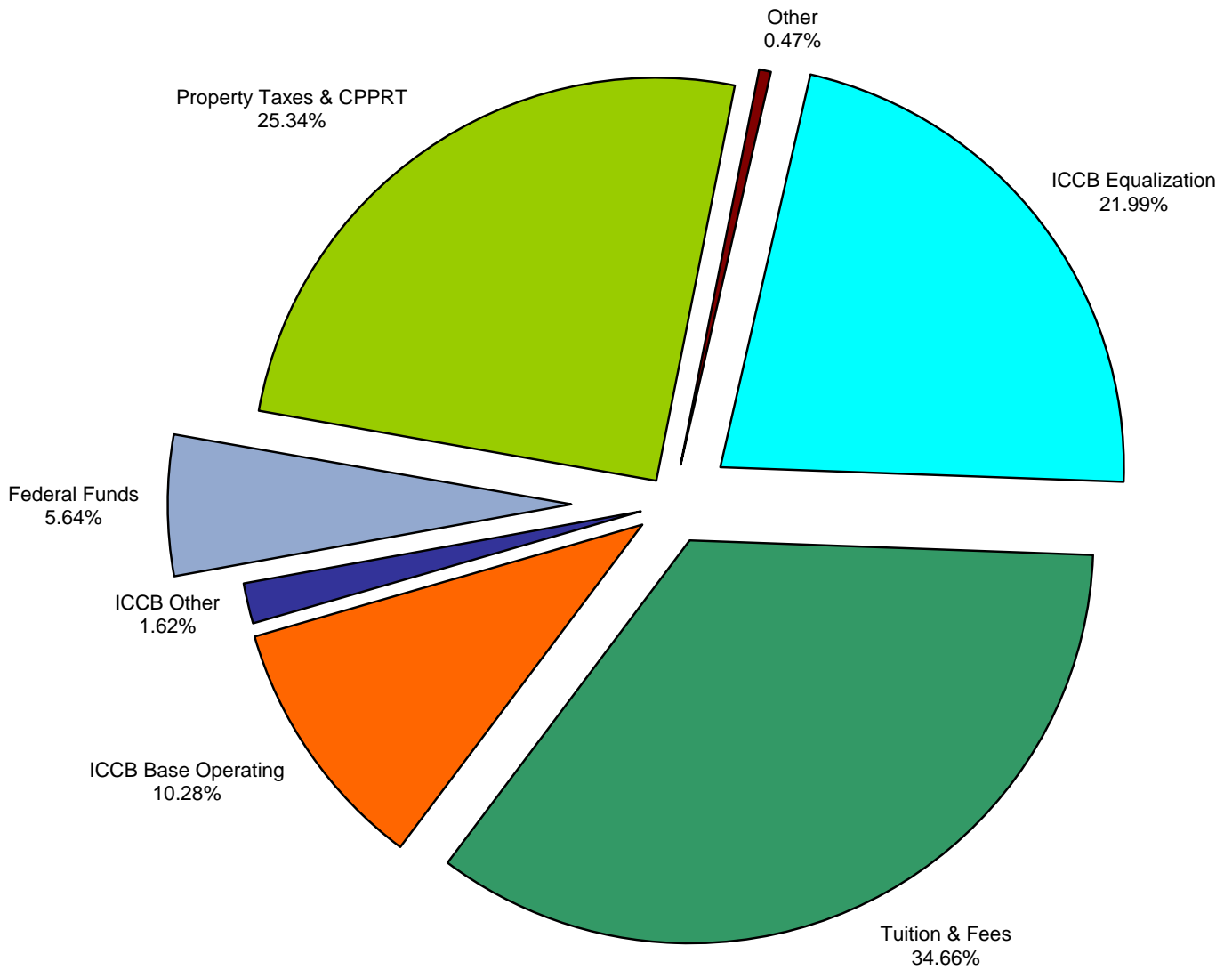
Sales and Service revenue normally includes various areas such as Workforce Development fees, Performing Arts, special events, Cosmetology services, and Massage Therapy fees. The total of other revenue sources reflects a significant decrease from the prior year's budget of \$438,480. This is largely due to the impact from COVID-19 and the cancelation of large events such as Theatre Performances, AutumnFest, and an expected reduction in trainings, facility meeting use, and in the number of patrons for the other services. Estimated interest earnings has been seriously impacted by COVID-19, as the Fed Funds target rate has dropped drastically since March of 2020 and has still not recovered.

RESOURCE COMPARISON BY SOURCE - FY 2022 to FY 2021					
OPERATING FUNDS - Fund 01 & Fund 02					
BY REVENUE SOURCE:	FY 2022 Proposed Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)	% of Total FY 22 Revenue
LOCAL PROPERTY TAXES	6,940,000	6,640,000	300,000	4.52%	23.32%
CORPORATE PERSONAL PROPERTY REPLACEMENT TAX	600,000	565,000	35,000	6.19%	2.02%
ICCB BASE OPERATING GRANTS	3,060,040	2,970,140	89,900	3.03%	10.28%
ICCB EQUALIZATION GRANTS	6,542,360	6,100,517	441,843	7.24%	21.99%
ICCB VOCATIONAL GRANTS	381,239	418,561	(37,322)	(8.92%)	1.28%
ICCB PERFORMANCE ALLOCATION GRANT	10,000	10,000	-	0.00%	0.03%
ICCB VETERANS GRANT	92,000	92,000	-	0.00%	0.31%
FEDERAL STIMULUS & GRANT ADMIN FEES	1,680,000	-	1,680,000	-	5.64%
STUDENT TUITION & FEES	10,316,500	10,830,000	(513,500)	(4.74%)	34.66%
SALES & SERVICE FEES	28,500	39,500	(11,000)	(27.85%)	0.10%
FACILITY USE	36,980	36,980	-	0.00%	0.12%
INTEREST ON INVESTMENTS	37,500	234,000	(196,500)	(83.97%)	0.13%
OTHER INCOME	34,500	128,000	(93,500)	(73.05%)	0.12%
<b>TOTAL</b>	<b>\$ 29,759,619</b>	<b>\$ 28,064,698</b>	<b>\$ 1,694,921</b>	<b>6.04%</b>	<b>100.00%</b>

Note: Includes Education and Operations & Maintenance Funds.

Fund 01	25,562,371
Fund 02	4,197,248
Operating Funds	<b>\$29,759,619</b>

# Revenues Operating Funds FY 2022

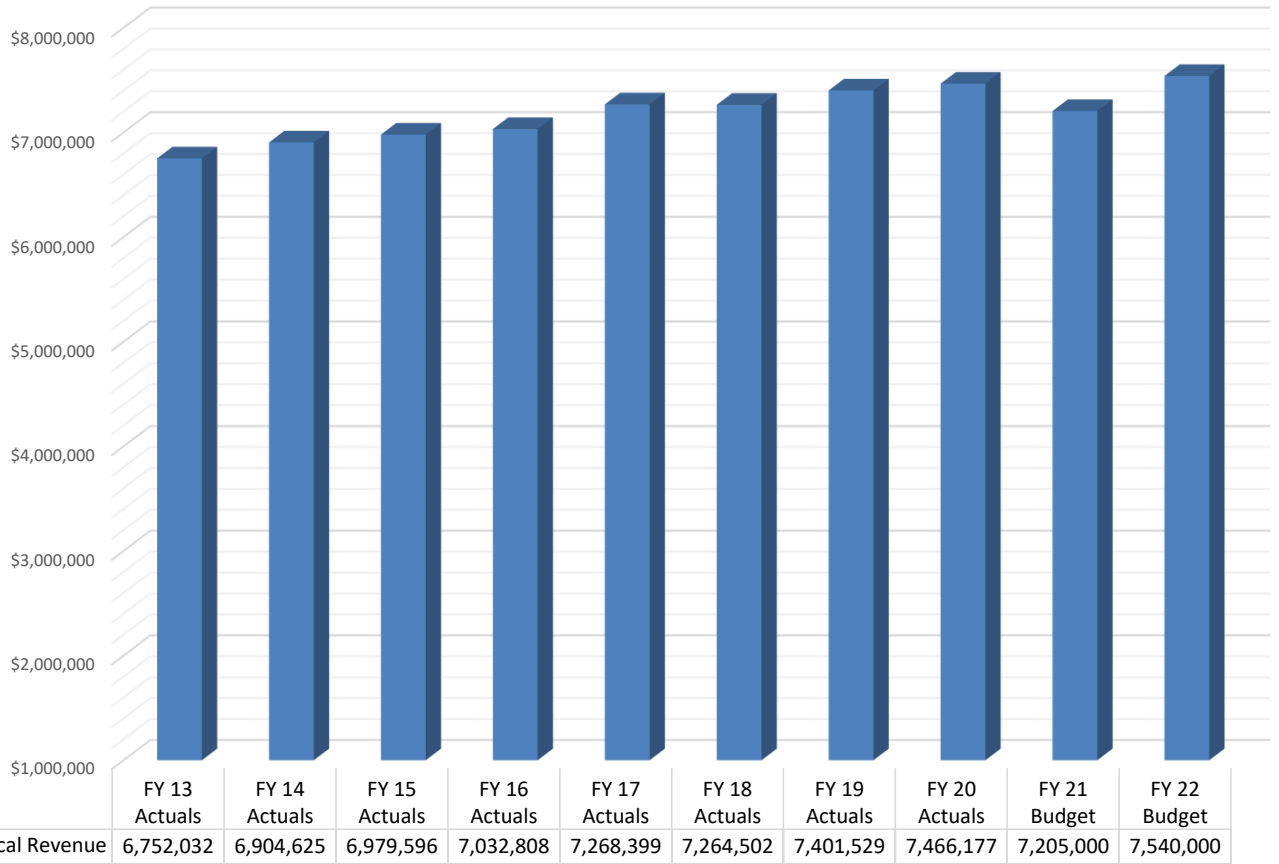


<b>REVENUE BY SOURCE (OPERATING FUNDS)</b>										
<b>REVENUE:</b>	<b>FY 13 Actuals</b>	<b>FY 14 Actuals</b>	<b>FY 15 Actuals</b>	<b>FY 16 Actuals</b>	<b>FY 17 Actuals</b>	<b>FY 18 Actuals</b>	<b>FY 19 Actuals</b>	<b>FY 20 Actuals</b>	<b>FY 21 Budget</b>	<b>FY 22 Budget</b>
Local Revenue	6,752,032	6,904,625	6,979,596	7,032,808	7,268,399	7,264,502	7,401,529	7,466,177	7,205,000	7,540,000
% of Total	19.58%	20.42%	21.63%	28.49%	29.71%	22.05%	26.04%	25.52%	25.67%	25.34%
State Revenue	12,511,717	12,310,024	11,516,216	4,004,468	5,224,477	13,609,066	9,011,766	10,004,630	9,591,218	10,085,639
% of Total	36.29%	36.41%	35.70%	16.22%	21.35%	41.30%	31.70%	34.20%	34.18%	33.89%
Federal Revenue	0	0	0	0	0	0	0	0	0	1,680,000
% of Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5.64%
Tuition & Fees	14,632,971	14,156,792	13,328,268	13,043,265	11,654,852	11,489,124	11,323,037	11,241,166	10,830,000	10,316,500
% of Total	42.44%	41.88%	41.31%	52.83%	47.63%	34.87%	39.83%	38.43%	38.59%	34.66%
Other Revenue	579,915	434,690	438,406	607,078	320,081	586,439	688,602	540,816	438,480	137,480
% of Total	1.69%	1.29%	1.36%	2.47%	1.31%	1.78%	2.43%	1.85%	1.56%	0.47%
<b>Total Operating Revenue</b>	<b>34,476,635</b>	<b>33,806,131</b>	<b>32,262,486</b>	<b>24,687,619</b>	<b>24,467,809</b>	<b>32,949,131</b>	<b>28,424,934</b>	<b>29,252,789</b>	<b>28,064,698</b>	<b>29,759,619</b>
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Notes:

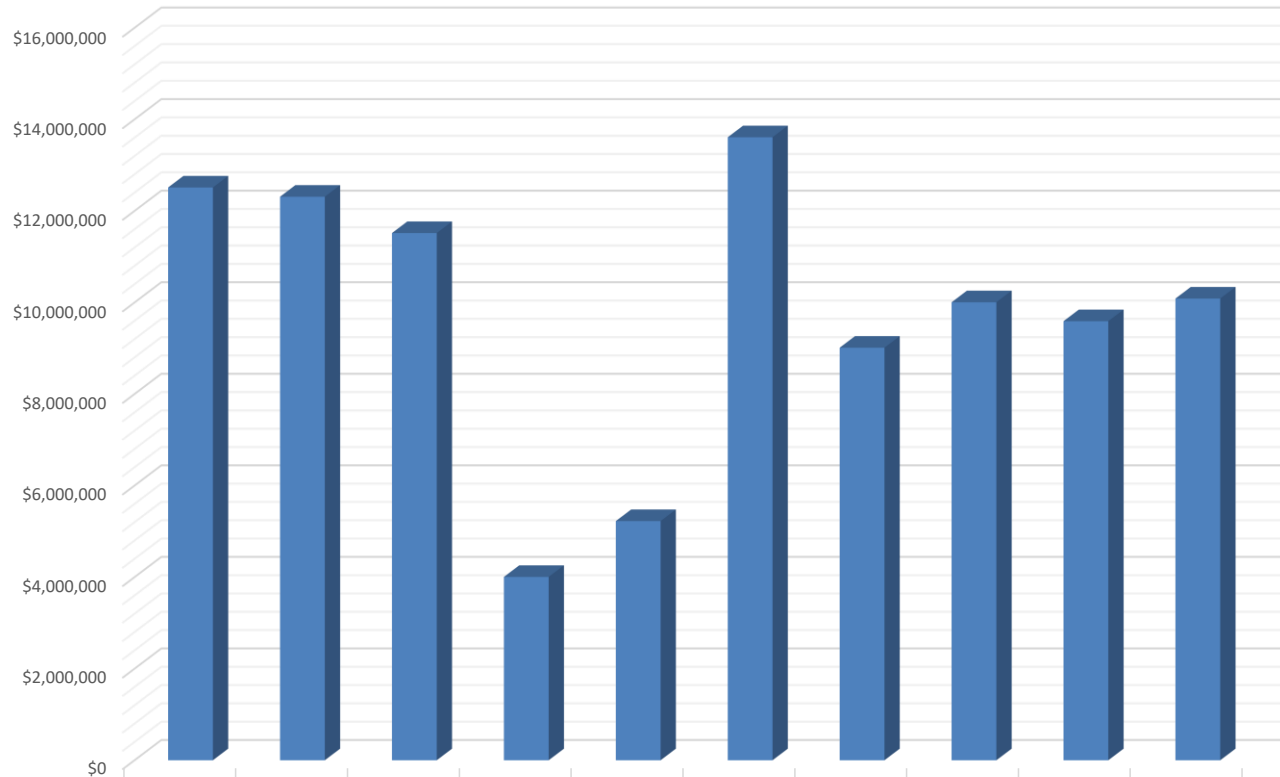
- 1) Includes the Education fund and the Operations and Maintenance fund.
- 2) Federal funds include \$1,400,000 of stimulus lost revenue recovery.
- 3) Federal funds include \$280,000 of federal grant indirect cost fees which in the past were used to offset expenses.

## LOCAL SOURCES OF OPERATING REVENUE (Property Taxes & CPPRT)



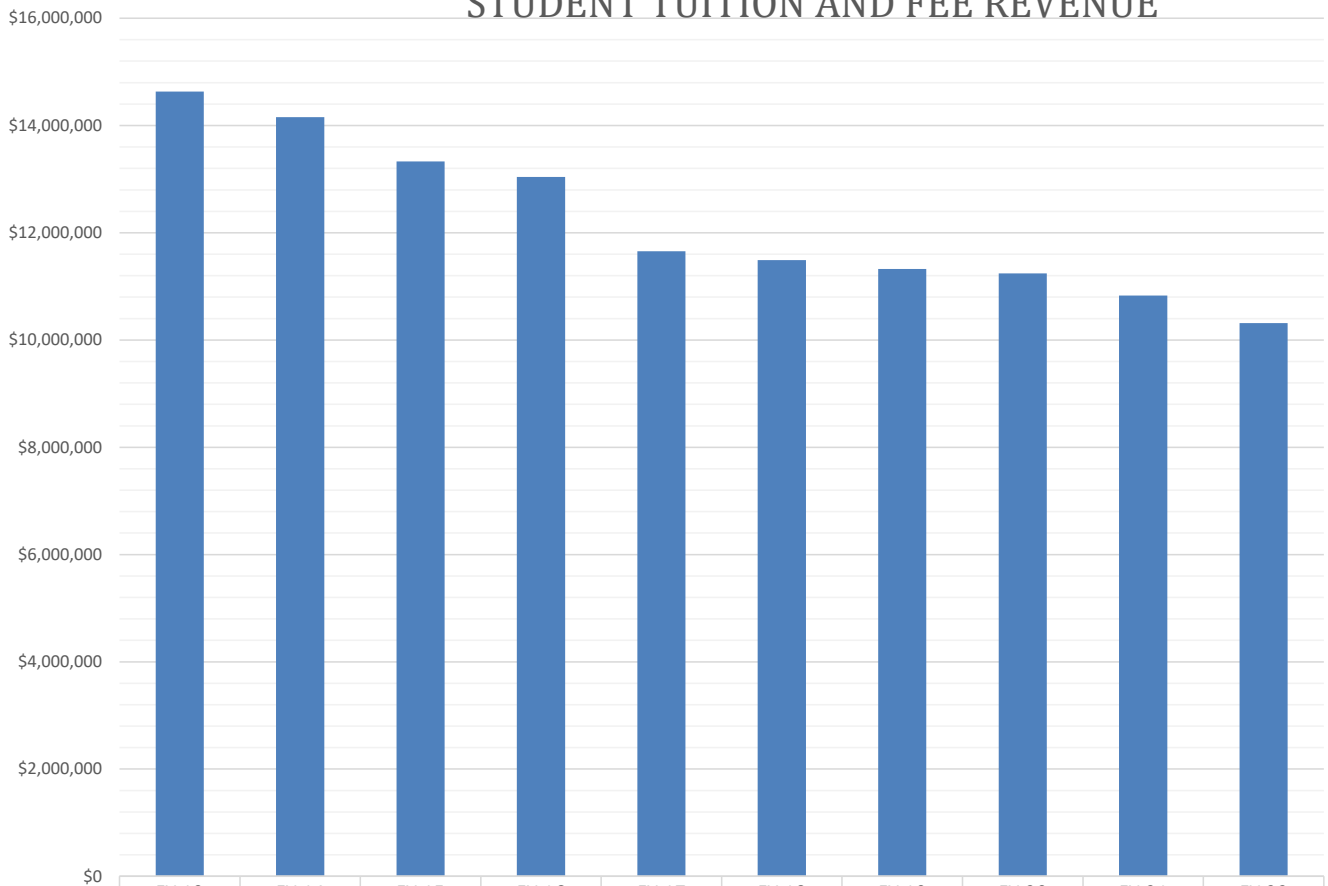


## STATE SOURCES OF OPERATING REVENUE (Base Operating, Equalization, CTE Vocational, Other State grants)



	FY 13 Actuals	FY 14 Actuals	FY 15 Actuals	FY 16 Actuals	FY 17 Actuals	FY 18 Actuals	FY 19 Actuals	FY 20 Actuals	FY 21 Budget	FY 22 Budget
■ State Revenue	12,511,717	12,310,024	11,516,216	4,004,468	5,224,477	13,609,066	9,011,766	10,004,630	9,591,218	10,085,639

## STUDENT TUITION AND FEE REVENUE



■ Tuition & Fees	14,632,971	14,156,792	13,328,268	13,043,265	11,654,852	11,489,124	11,323,037	11,241,166	10,830,000	10,316,500
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EQUALIZED ASSESSED VALUATION (updated July 2021)								
County	Estimated 2020 Payable in 2021	Actual 2019 Payable in 2020	Actual 2018 Payable in 2019	Actual 2017 Payable in 2018	Actual 2016 Payable in 2017	Actual 2015 Payable in 2016	Actual 2014 Payable in 2015	Actual 2013 Payable in 2014
Williamson	\$1,117,807,799	\$1,078,712,881	\$1,046,667,240	\$1,028,897,830	\$1,014,817,466	\$982,107,912	\$950,562,817	\$946,400,403
Jackson	\$697,616,552	\$691,194,351	\$702,228,672	\$709,623,960	\$700,982,631	\$687,768,397	675,757,450	667,469,780
Perry	\$99,955,768	\$99,955,768	\$95,552,899	\$94,038,523	\$91,232,451	\$88,977,600	85,122,356	83,815,165
Randolph	\$12,857,942	\$12,857,942	\$12,380,954	\$11,208,485	\$11,547,935	\$10,919,160	11,055,039	10,198,758
Franklin	\$96,746,412	\$96,171,054	\$91,991,429	\$86,523,070	\$86,483,459	\$88,025,530	83,697,751	77,755,623
<b>Total EAV</b>	<b>\$2,024,984,473</b>	<b>\$1,978,891,996</b>	<b>\$1,948,821,194</b>	<b>\$1,930,291,868</b>	<b>\$1,905,063,942</b>	<b>\$1,857,798,599</b>	<b>\$1,806,195,413</b>	<b>\$1,785,639,729</b>
	2.33%	1.54%	0.96%	1.32%	2.54%	2.86%	1.15%	

	Est. Taxes		Formula
Fund 01	\$6,074,953		EAV / 100 * \$.30 max rate Education
Fund 02	\$1,012,492		EAV / 100 * \$.05 max rate Operations Maintenance
<b>Adjust</b>	<b>2% Allowance</b>	<b>Budget FY 22</b>	
Fund 01	\$5,953,454.35	\$5,950,000	
Fund 02	\$992,242.39	\$990,000	

Taxes based on 3 reported EAV's and 2 assumed flat, less a 2% allowance for doubtful collections, due to COVID-19.  
 Jackson EAV 05/17/21  
 Franklin EAV 05/19/21  
 Williamson EAV 06/24/21

**OPERATING FUNDS**  
**(Education Fund & Operations and Maintenance Fund)**  
**EXPENDITURE INFORMATION – BY OBJECT & BY PROGRAM FY 2022**

Budget Officers and their staff across all departments of the campus were trained on budget development for detailed expenditure requests. For comparison purposes, each department was given detailed information on actual expenditures for both FY 2020 and FY 2019 and also the budget numbers for FY 2021.

Total budgeted operating expenditures for FY 2022 are \$32,443,127 as compared to \$32,369,718 for FY 2021. This is an increase of \$73,409 or 0.23%. This is compared to an increase of 2.22% for FY 2021 and 4.51% for FY 2020. As you will see from a historical comparison on page 26, this current level of budgeted expenditures is in between budgeted expenditure levels for FY 2005 at \$31.5m and FY 2006 which was \$33.8m.

**EXPENDITURE INFORMATION BY OBJECT:**

Salary expenses of \$19,112,518 and benefit expenses of \$2,436,379 reflect 0.77% and 7.05% increases, respectively. Salary increases for all employee groups are reflected in the budget. Retirements, replacements, and new positions have also been factored into the budget. More detailed historical data on salary and benefit amounts are provided in this document on page 25.

As compared to FY 2021, contractual services increased by \$60,753 to \$2,281,350 showing a 2.74% increase. Some contractual areas include consulting in the financial aid area, data research, network, and a contractual maintenance agreement for a VoIP phone system starting in the 2<sup>nd</sup> half of the year.

Materials and supplies reflect a decrease of \$26,444 or 1.43%. Numerous program areas reflected decreases in this area. This is a budget of \$1,818,840 and represents 5.61% of the total operating expenditures. Capital outlay requests also increased from \$139,860 to \$165,016. This increase is due to needs in the facility and grounds areas that have been previously deferred and now need attention. This includes a walk behind floor sweeper, scissor lift, commercial mower, truck, and a side by side. These departments will seek to get on a standardized replacement schedule. Capital Outlay represents items valued at \$5,000 or greater.

Conference and meeting expenses increased overall by \$22,520 to \$458,965 representing 1.41% of the operating budget. Utilities are budgeted at \$785,810 or 2.42%. Institutional scholarships and waivers were decreased from the prior budget by \$65,000 to \$3,021,225. FY 2021 actual expenditures are projected at approximately \$2.7 million. Budget mounts were then adjusted for a tuition increase and growth in the dual credit area.

Transfers from the Education Fund to support other funds were decreased from \$1,767,350 to \$1,536,875 for FY 2022. These transfers include a \$280,000 transfer of student technology fees to

support upgrades of classroom and lab technology. \$17,000 is required for a grant matching component. A transfer of \$39,875 to reimburse staff wellness expenses at the Logan Fitness facility, and a subsidy of \$1,200,000 was budgeted to support activities in the Auxiliary Fund operations such as Athletics operations. From the Operations and Maintenance Fund, there was a \$200,000 transfer budgeted to support non-PHS construction projects.

Operating expenditures include a small provision for contingency funds of \$150,000 which is 0.46% of budgeted expenditures. These funds are available for emergencies and unforeseen budget issues, and close monitoring of these funds will be performed by the College Administration. \$50,000 is specifically in the Operations and Maintenance fund to assist with unforeseen facility issues. The remainder resides in the Education fund. \$20,000 is allocated to Instruction, \$20,000 to Student Services, \$10,000 to Business Services as well as \$50,000 to a general institutional contingency.

### **EXPENDITURE INFORMATION BY PROGRAM:**

#### **INSTRUCTION: \$10,443,579 or 32.19% of Budgeted Operating Expenditures**

Instruction consists of those activities dealing directly with the teaching of students. It includes the activities of faculty in the baccalaureate-oriented/transfer, occupational-technical career, general studies, and remedial and ABE/ASE programs. SICCM seat assessment fees are part of the Instructional costs.

As compared to the prior year's budget, Instruction expenditures decreased by \$134,915 or 1.28%. Some of this decrease is in salaries. In addition, there are decreases in supplies and conference and meeting expenses. Capital outlay also decreased by \$37,460 as the prior budget included new Biology Lab equipment in conjunction with the renovation of two labs. SICCM program seat fees are included in the instructional program.

#### **ACADEMIC SUPPORT: \$2,422,667 or 7.47% of Budgeted Operating Expenditures**

This category includes activities designed to provide support services for the institution's primary missions of instruction and public service. Academic support includes the operation of the library, educational media services, and academic computing used in the learning process.

As compared to the prior year's budget, Academic Support experienced an overall increase of \$62,606 or 2.65%. The increase was primarily in salaries and benefits along with a small increase in conference and meeting expenses. Two new positions in this budget relate to Curriculum and Instruction and also support for the LMS system. There were small decreases in other categories.

Funds were budgeted to support computer labs with supplies and printer replacements. Funds were also budgeted to support adobe cloud licensing, the maintenance of the Desire2Learn LMS system. In the Library area, there are funds to support various databases and reference sources.

### **STUDENT SERVICES: \$2,777,876 or 8.56% of Budgeted Operating Expenditures**

The student services function supports the areas of financial aid, admissions, advisement, placement, testing, counseling, tutoring, recruitment, and student activities.

As compared to the prior year's budget, Student Services expenditures were adjusted down by \$125,563 or 4.32%. This was reflected in lower salary and benefit expenses.

In addition to services such as Admissions, Advisement, and Financial Aid some examples of normal budget requests in the Student Services area would be to provide student assistance in the areas of testing, interpreting and tutoring services, along with the job fair and other career services. Also, included in this area are recruitment expenses.

### **PUBLIC SERVICES: \$728,630 or 2.25% of Budgeted Operating Expenditures**

Public service consists of Community Education (non-credit) classes and other activities of an educational nature, such as workshops, seminars, and the provision of college facilities and expertise to the community designed to be of service to the public.

As compared to the prior year's budget, Public Services experienced a decrease of \$291,839 or 28.60%. This was due to decreases in all expense categories including reductions in salaries due to two retirements.

### **INSTITUTIONAL SUPPORT: \$7,008,416 or 21.60% of Budgeted Operating Expenditures**

Institutional support includes expenditures for central executive-level activities and support services that benefit the entire institution. Examples include expenses for the governing board, administrative offices, information technology, fiscal operations, human resources, institutional research, grant development, college relations, legal services, etc.

As compared to the prior year's budget, Institutional Support increased by \$614,113 or 9.60%. The largest portion of this increase is salary and benefit related for some new positions along with small increases in contractual services and conference and meeting expenses. Institutional Support also includes expenses related to information technology such as the ERP system, network services, and desktop technology. It also includes general contingency funds.

### **OPERATION & MAINT. OF PLANT: \$4,303,859 or 13.27% of Budgeted Operating Expenditures**

Operation and maintenance of plant consists of those activities necessary to keep the grounds, buildings, and equipment operating efficiently and ready for use. This function also provides for

plant utilities, as well as equipment, materials, supplies, fire protection, and other costs necessary to support this function. This program area increased by \$344,482 or 8.70%. There are increases in contractual services due to an expected new VoIP phone system expected to begin in the second half of the year. Increases in building maintenance and repair supplies along with some new equipment in the Custodial, Building Maintenance, and Grounds departments.

**SCHOLARSHIPS & WAIVERS: \$3,021,225 or 9.31% of Budgeted Operating Expenditures**

As compared to last year's budget, this area was adjusted down by \$65,000 or 2.11%. Tuition increased by \$8 per credit hour, but credit hours are down from prior levels. It is difficult to know how much various waivers will be impacted by enrollment declines. Areas that are larger in waiver expense amounts such as Dual Credit and Dual Enrollment hours are not experiencing the same loss as other areas. Therefore, the reduction must be somewhat conservative.

Along with amounts for student scholarships, this category includes both mandated waivers such as those for ABE/GED/ASE students and Senior Citizens along with institutional waivers for Dual Credit, Workforce Development, FAVAS Academic Awards, Competition Winners, Student Ambassadors, Departmental Waivers, and designated Presidential waivers. Athletic waivers are budgeted separately in the Auxiliary fund.

**EXPENDITURE SUMMARY:**

In the next several pages that follow, you will see a comparison of budgeted operating expenditures FY 2022 vs. FY 2021 along with graphs that break down the proposed expenditures both by program categories and by account objects. Then, you will see a more detailed historical view of amounts budgeted for salary and benefit expenses as compared to the total operating expenditures for each year. Finally, you will find a chart and a graph that shows several years of historical data on the adopted operating expenditures.

**EXPENDITURE COMPARISON - FY 2022 to FY 2021  
OPERATING FUNDS (Education and Operations & Maintenance)**

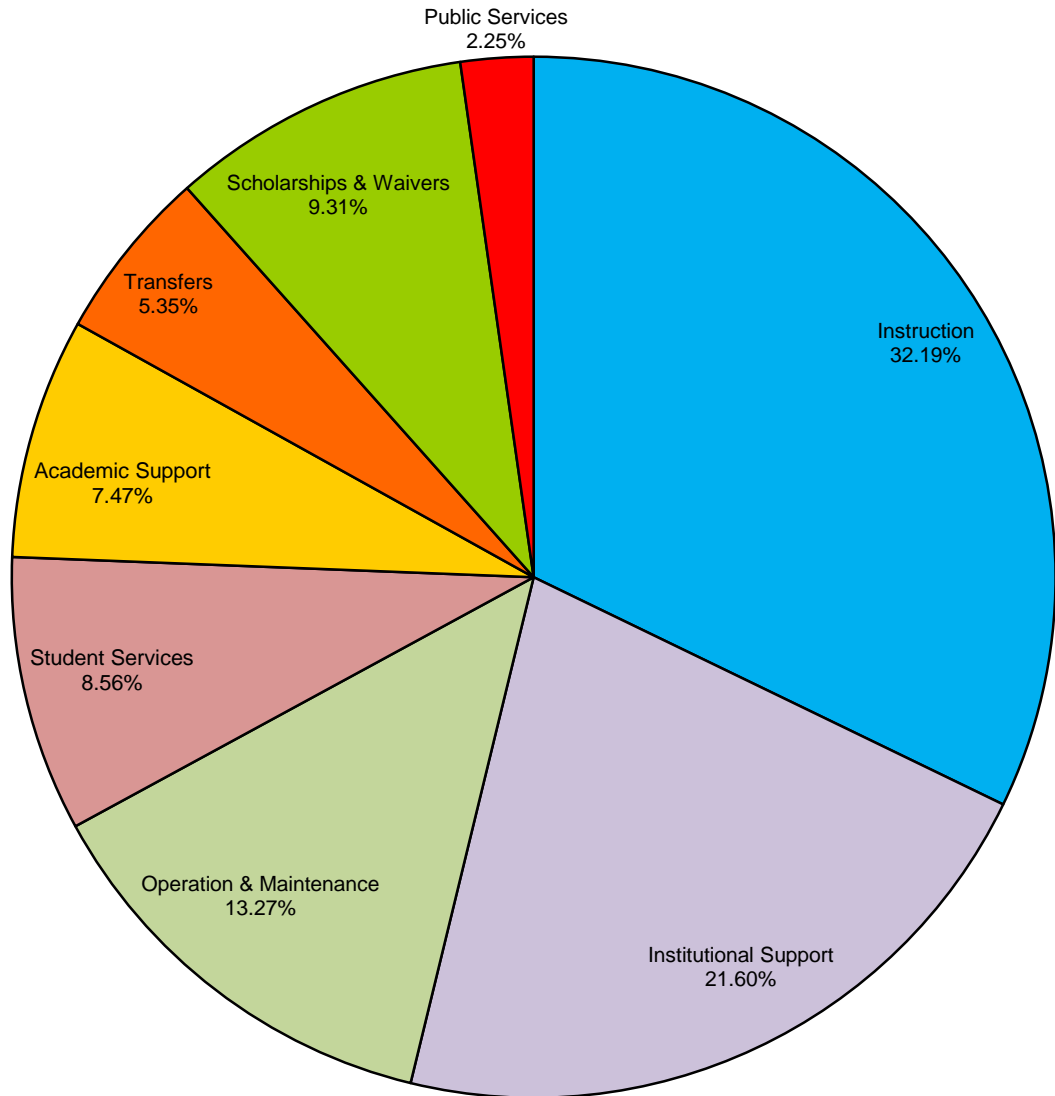
<b>EXPENDITURES BY PROGRAM:</b>	<b>FY 22 Proposed Budget</b>	<b>FY 21 Adopted Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>	<b>% of Total FY 22 Budget</b>
INSTRUCTION	\$10,443,579	\$10,578,494	(\$134,915)	(1.28%)	32.19%
ACADEMIC SUPPORT	2,422,667	2,360,061	62,606	2.65%	7.47%
STUDENT SERVICES	2,777,876	2,903,439	(125,563)	(4.32%)	8.56%
PUBLIC SERVICES	728,630	1,020,469	(291,839)	(28.60%)	2.25%
OPERATION & MAINTENANCE	4,303,859	3,959,377	344,482	8.70%	13.27%
INSTITUTIONAL SUPPORT	7,008,416	6,394,303	614,113	9.60%	21.60%
SCHOLARSHIPS & WAIVERS	3,021,225	3,086,225	(65,000)	(2.11%)	9.31%
TRANSFERS	1,736,875	2,067,350	(330,475)	(15.99%)	5.35%
<b>TOTALS</b>	<b>\$ 32,443,127</b>	<b>\$ 32,369,718</b>	<b>\$73,409</b>	<b>0.23%</b>	<b>100.0%</b>
<b>EXPENDITURES BY OBJECT:</b>	<b>FY 22 Proposed Budget</b>	<b>FY 21 Adopted Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>	<b>% of Total FY 22 Budget</b>
SALARIES	\$19,112,518	\$18,965,713	\$146,805	0.77%	58.91%
EMPLOYEE BENEFITS	2,436,379	2,276,002	160,377	7.05%	7.51%
CONTRACTUAL SERVICES	2,281,350	2,220,597	60,753	2.74%	7.03%
MATERIALS & SUPPLIES	1,818,840	1,845,284	(26,444)	(1.43%)	5.61%
CONFERENCE & MEETING	458,965	436,445	22,520	5.16%	1.41%
FIXED CHARGES	38,995	36,503	2,492	6.83%	0.12%
UTILITIES	785,810	716,850	68,960	9.62%	2.42%
CAPITAL OUTLAY	165,016	139,860	25,156	17.99%	0.51%
OTHER	3,458,379	3,515,114	(56,735)	(1.61%)	10.66%
CONTINGENCY	150,000	150,000	-	0.00%	0.46%
TRANSFERS	1,736,875	2,067,350	(330,475)	(15.99%)	5.35%
<b>TOTALS</b>	<b>\$32,443,127</b>	<b>\$ 32,369,718</b>	<b>\$73,409</b>	<b>0.23%</b>	<b>100.0%</b>

Note: Includes Education and Operations & Maintenance Funds.

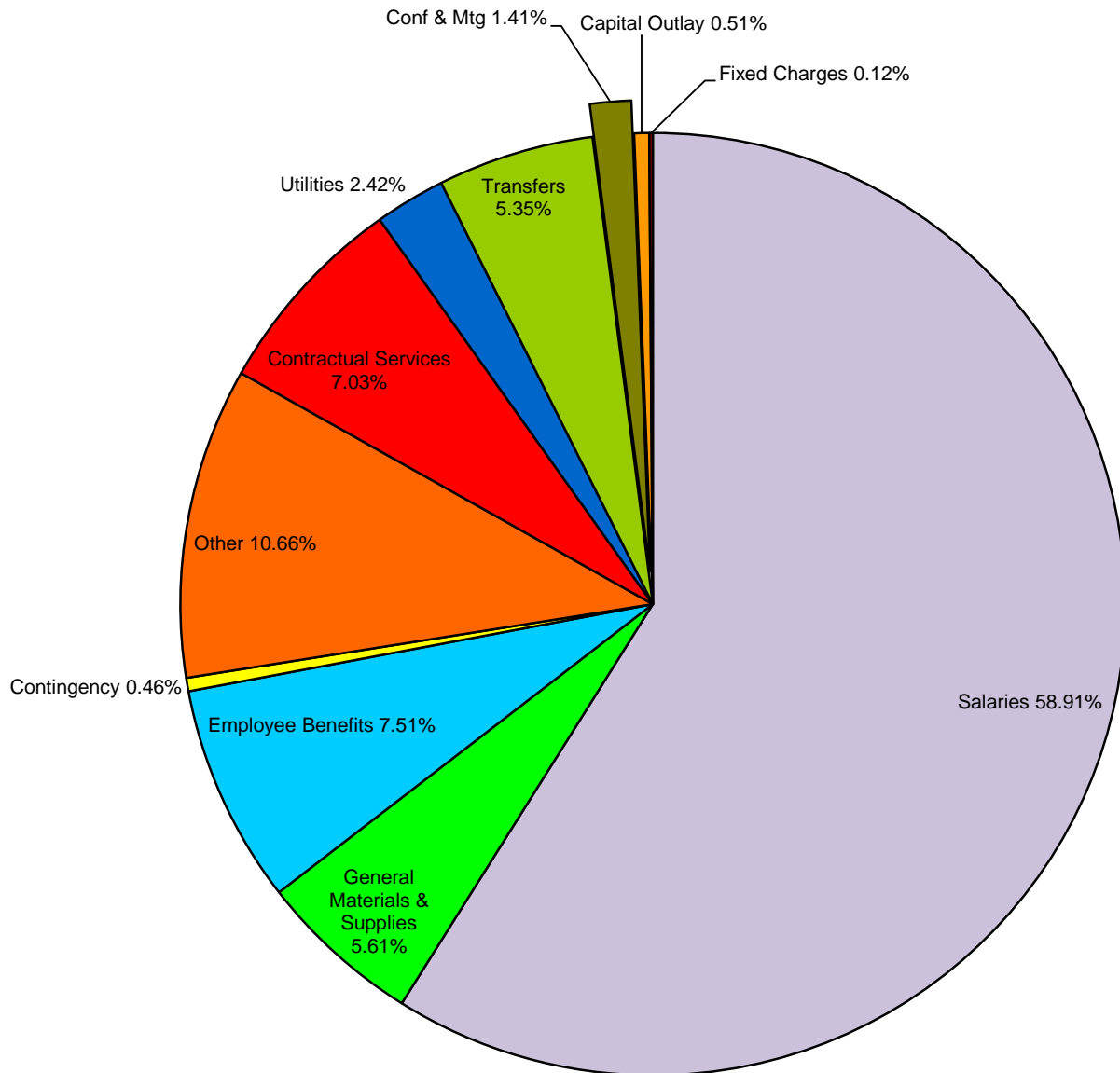
Fund 01	27,580,842
Fund 02	4,862,285
Operating Funds	<b>\$32,443,127</b>



## Expenditures by Program FY 2022



## Expenditures by Object FY 2022

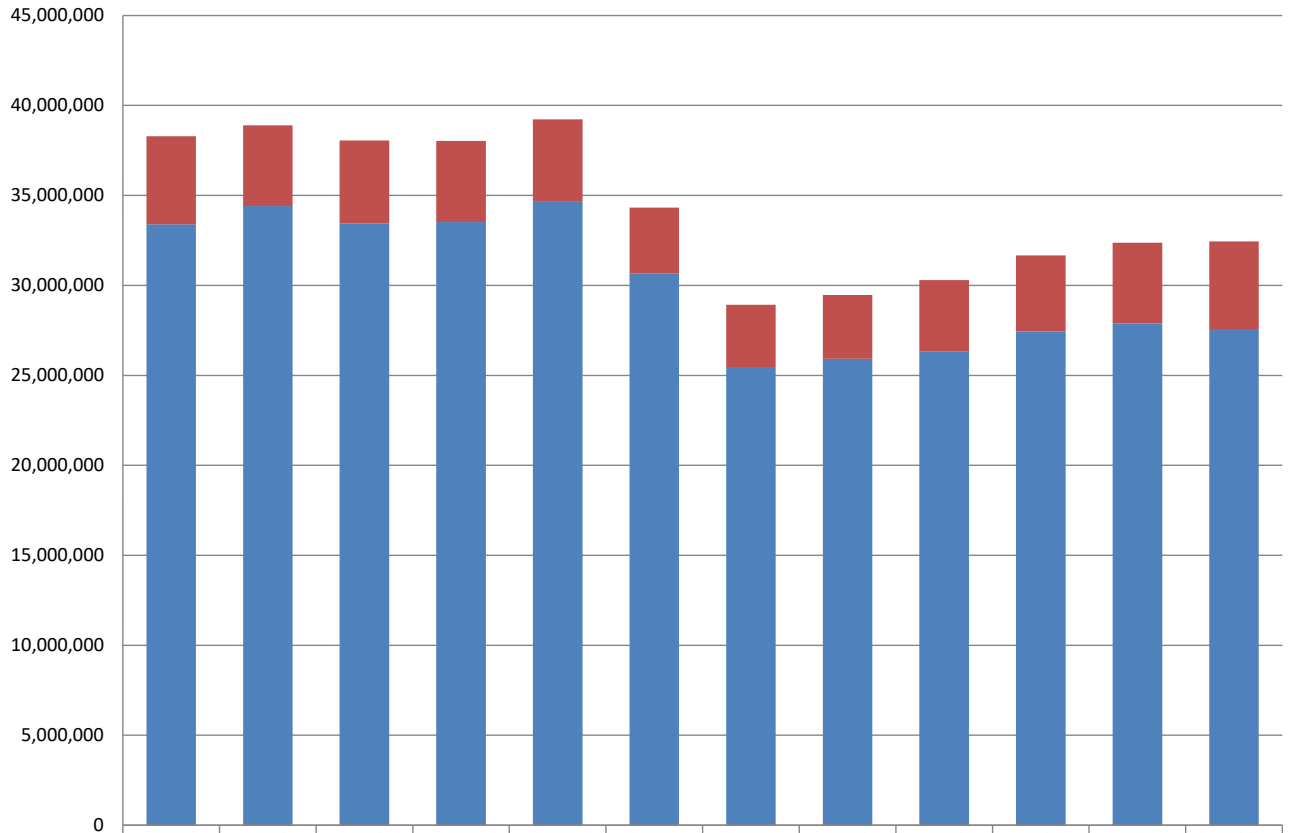


<b>BUDGET FOR HUMAN RESOURCES - OPERATING FUNDS</b>								
<b>\$ Budgeted:</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>Proposed FY 2022</b>	<b>Seven-Year Average</b>
Salaries	20,600,199	17,281,063	17,630,322	17,855,263	18,373,374	18,965,713	19,112,518	18,545,493
Benefits	2,639,584	1,842,344	1,892,979	2,029,791	2,089,928	2,276,002	2,436,379	2,172,430
Staff Resources	\$23,239,783	\$19,123,407	\$19,523,301	\$19,885,054	\$20,463,302	\$21,241,715	\$21,548,897	\$20,717,923
Total Operating Expenditures	\$34,319,521	\$28,928,331	\$29,467,518	\$30,300,198	\$31,665,984	\$32,369,718	\$32,443,127	\$31,356,342
<b>% of Operating Funds:</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>Proposed FY 2022</b>	<b>Seven-Year Average</b>
Salaries	60.0%	59.7%	59.8%	58.9%	58.0%	58.6%	58.9%	59.1%
Benefits	7.7%	6.4%	6.4%	6.7%	6.6%	7.0%	7.5%	6.9%
Staff Resources	67.7%	66.1%	66.2%	65.6%	64.6%	65.6%	66.4%	66.0%

<b>Adopted Budget History Operating Fund Expenditures FY 2000 - FY 2022 (Proposed)</b>				
<b>Fiscal Year</b>	<b>Education</b>	<b>Operations &amp; Maintenance</b>	<b>Total Operating Funds</b>	<b>Increase (Decrease) From Prior Year</b>
FY 00	19,046,734	2,737,552	21,784,286	
FY 01	20,297,130	3,672,809	23,969,939	10.03%
FY 02	21,918,087	3,600,289	25,518,376	6.46%
FY 03	24,195,342	4,027,502	28,222,844	10.60%
FY 04	24,365,041	4,538,181	28,903,222	2.41%
FY 05	26,571,301	5,004,526	31,575,827	9.25%
FY 06	28,109,073	5,741,445	33,850,518	7.20%
FY 07	30,337,763	5,487,059	35,824,822	5.83%
FY 08	33,235,496	5,844,366	39,079,862	9.09%
FY 09	33,397,236	6,096,541	39,493,777	1.06%
FY 10	35,436,271	5,490,121	40,926,392	3.63%
FY 11	33,393,581	4,889,387	38,282,968	(6.46%)
FY 12	34,407,822	4,489,562	38,897,384	1.60%
FY 13	33,443,145	4,607,250	38,050,395	(2.18%)
FY 14	33,521,198	4,507,278	38,028,476	(0.06%)
FY 15	34,649,364	4,579,846	39,229,210	3.16%
FY 16	30,648,249	3,671,272	34,319,521	(12.52%)
FY 17	25,410,904	3,517,427	28,928,331	(15.71%)
FY 18	25,920,747	3,546,771	29,467,518	1.86%
FY 19	26,340,135	3,960,063	30,300,198	2.83%
FY 20	27,442,034	4,223,950	31,665,984	4.51%
FY 21	27,885,843	4,483,875	32,369,718	2.22%
FY 22	27,580,842	4,862,285	32,443,127	0.23%

Note: FY 2022 is based on the proposed budget.

**Adopted Budget History - Operating Expenditures FY 11 to FY 22 (Proposed)**



	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22
■ Oper & Maint. Fund	4,889,387	4,489,562	4,607,250	4,507,278	4,579,846	3,671,272	3,517,427	3,546,771	3,960,063	4,223,950	4,483,875	4,862,285
■ Education Fund	33,393,581	34,407,822	33,443,145	33,521,198	34,649,364	30,648,249	25,410,904	25,920,747	26,340,135	27,442,034	27,885,843	27,580,842
<b>Operating Funds</b>	<b>38,282,968</b>	<b>38,897,384</b>	<b>38,050,395</b>	<b>38,028,476</b>	<b>39,229,210</b>	<b>34,319,521</b>	<b>28,928,331</b>	<b>29,467,518</b>	<b>30,300,198</b>	<b>31,665,984</b>	<b>32,369,718</b>	<b>32,443,127</b>

## **NON-OPERATING BUDGETARY FUNDS**

### **BOND AND INTEREST FUND:**

This fund is established for the payment of principal, interest and related charges of any outstanding bond or debt issuance. For FY 2022, \$4,916,610 in principal, interest, and fee payments are scheduled. The breakdown is shown below:

- \$430,160 bonds issued 2016 for funding a post-employment benefit for retiree insurance
- \$418,775 bonds issued 2014 to refinance debt certificates for the purchase of an ERP system
- \$641,500 interest and fees on refunding of 2007 bonds issued as 2017A
- \$1,325,711 on \$5.5 million in working cash bonds issued as 2017B
- \$2,100,464 bonds issued as 2020A for construction and renovation

### **AUXILIARY ENTERPRISES FUND:**

The Auxiliary Enterprises Fund accounts for college services where a fee is charged to students/staff and the activity is intended to be self-supporting. Examples of accounts in this fund include food services, bookstore, copy/supply center, athletics, and the Logan Fitness facility.

Including the transfers in, revenue for the Auxiliary fund is projected at \$2,432,835. Subsidies for Auxiliary Services by the Education Fund should be shown as transfers to the appropriate account. For FY 2022, \$39,875 is being provided by transfers budgeted from the Education Fund specifically related to reimbursing the Logan Fitness facility for the cost of staff wellness waivers agreed to by the College in policy and various union contracts. For this year, there is also a transfer of \$1,200,000 budgeted to support Athletic programs. Total expenditures in the Auxiliary Fund are estimated at \$2,741,033. The projected ending fund balance is \$116,802.

### **AUDIT FUND:**

The Audit Fund is established for recording the payment of auditing expenses. During FY 2022, \$60,160 will be budgeted to cover expenditures in this fund. This amount includes \$58,460 for the performance of an external audit by an independent CPA firm less \$1,800 of the cost anticipated to be funded by grant source. It also includes \$3,500 for a GASB requirement to conduct an actuarial study of post-employment benefits. Revenue of \$51,480 is anticipated from local property taxes along with interest of \$250. The FY 2022 projected ending fund balance is \$24,354.

### **LIABILITY, PROTECTION AND SETTLEMENT FUND:**

This fund accepts special levies for tort liability, property insurance, Medicare insurance, FICA taxes and workers' compensation. The monies in this fund should be used only for the payment of tort liability, property, unemployment or workers compensation insurance or claims, risk mitigation, and the cost of participation in the Federal Medicare program. During FY 2022, budgeted expenditures are \$2,399,301 with expected revenues of \$2,079,000 from local taxes, plus \$2,500 of interest. Expenditures in this fund include insurance costs for property and casualty, and the cost of maintaining and expanding the Campus Police operations. The College will include a portion of staff

members' time who are active in the functions of risk management.

The FY 2022 projected ending fund balance is \$10,699. There are some expenditures budgeted in this fund that may qualify for federal stimulus funds such as \$125,000 for a PA alert system.

**RESTRICTED PURPOSES FUND:**

This fund is for the purpose of accounting for monies that have restrictions regarding their use. This fund accounts for state and federal grants plus other specific use contracts. Student financial aid funds are a primary source of expenditures in this fund. During FY 2022, we will budget \$28,853,951 in this fund for expenditures with offsetting revenue for the majority of this amount.

As discussed below, there is not current year revenue for the payment of post-employment retiree insurance benefits. This is being funded from previous bond proceeds. The College will utilize the Restricted Fund to establish grant budgets.

**ADDITIONAL BUDGET INFORMATION RESTRICTED PURPOSES FUND 06:**

For FY 2022, the College has placed \$280,000 of expected new technology expenditures in the restricted purposes fund and budgeted a transfer in of an equal amount from student technology fee revenue to assist with three specific projects: classroom technology upgrades for 22 rooms, Nursing lab computer replacements, and software related the CourseLeaf management solution.

In 2016, the College issued bonds related to funding a liability for post-employment benefits. These payments are for obligations related to assisting retirees with a portion of the cost of their health insurance. For FY 2022, the College has budgeted expected expenditures of \$400,000 in the Restricted Purposes Fund for retiree payments.

**OPERATIONS AND MAINTENANCE (RESTRICTED) FUND:**

This fund is utilized to account for monies restricted for building purposes and site acquisition. Funds are provided in the Operation and Maintenance (Restricted) for completion of approved protection, health, safety projects as well as some general construction improvements. This fund will be expending protection, health, and safety (PHS) levies, bond proceeds, plus transfers from operating funds, and interest earnings. The College will also seek approval to utilize Higher Education Emergency Relief Funds (HEERF) to cover specific projects with a safety component.

Total expenditures of \$12,635,289 are being budgeted in this fund with \$683,695 of those being Protection Health Safety projects (PHS) funded by tax levy. An operating transfer of \$200,000 is budgeted from the Operations and Maintenance Fund to support non-PHS construction budgeted for FY 2022. Below are details of existing or potential capital projects. Not all approved projects will come to full completion within FY 2022.

CAPITAL PROJECT INFORMATION:						
Project Description:	Total Cost Estimate	JALC Funds	JALC Type	Outside Agency Funds	Agency Type	Notes
Electrical Repairs	150,000	150,000	PHS prior levy	0	n/a	
G Building & Logan Practice Facility Roofs	448,820	448,820	PHS prior levy	0	n/a	
Multi-use Pathway with Pedestrian Bridge	925,580	175,580	O&M-Rest. & Ins.	750,000	Grants	Fed grant \$590k; IDOT pass thru \$160k
Pedestrian Pathway / Relocation of Bell Tower	1,164,000	399,000	Bonds 2020A	765,000	CDB	Approved by State of Illinois
West Entry Elevator and Mezzanine	339,875	84,875	PHS prior levy	255,000	CDB	Approved by State of Illinois
West Lobby Expansion	5,033,333	1,258,333	Bonds 2020A	3,775,000	CDB	Approved by State of Illinois
Upper C & E Wing Renovations	2,300,000	575,000	Bonds 2020A	1,725,000	CDB	Approved by State of Illinois
Admissions Conference Room	75,000	75,000	O&M-Rest.	0	n/a	
Cooling Tower Repairs - 2 units	100,000	100,000	O&M-Rest.	0	n/a	
Hoffard Pond-Drain and Dredge, Remove Silt	100,000	100,000	O&M-Rest.	0	n/a	
Miscellaneous Small Projects < \$50,000	25,000	25,000	O&M-Rest.	0	n/a	
PA Alert System Installation	125,000	125,000	HEERF or Tort	0	n/a	Potential use of stimulus funds
Waterfall Courtyard Outdoor Dining	50,000	50,000	HEERF	0	n/a	Potential use of stimulus funds
F Wing Courtyard Outdoor Dining	25,000	25,000	HEERF	0	n/a	Potential use of stimulus funds
Architectural & Engineering Services	250,000	250,000	O&M-Rest./PHS	0	n/a	

Potential Future Projects (seeking approvals):						
Project Description:	Total Cost Estimate	JALC Funds	JALC Type	Outside Agency Funds	Agency Type	Notes
Chemistry Classrooms / Labs - Lower G wing	1,195,815	298,955	Bonds 2020A	298,955	State	ICCB RAMP submission - priority 1
Parking Lot and Roadway Resurfacing	3,605,703	901,425	Bonds 2020A	2,704,278	State	ICCB RAMP submission - priority 2
Student Life / Library Renovation	7,946,565	1,986,642	Bonds 2020A	5,959,923	State	ICCB RAMP submission - priority 3
CTE Program Consolidation Renovation	9,280,205	4,670,103	Bonds 2020A	4,610,102	EDA	Grant App 50% match+\$30k fee
Electronic Access Points -Door Locking System	TBD	TBD	HEERF	0		Potential use of stimulus funds
Upper C Wing Air Handlers-Mechanical Systems	TBD	TBD	Potential PHS	0		

Notes:

Higher Education Emergency Relief Funds (HEERF)

Capital Development Board (CDB)