



Annual Budget for Fiscal Year 2027

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

Tentative - May 19, 2026

Summary of Fiscal Year 2027 Budget by Fund

Summary of Budget by Fund:	General		Special Revenue		
Fiscal Year 2027	Education Fund	Operations & Maintenance Fund	Restricted Purposes Fund	Audit Fund	Liability, Protection, Settlement Fund
Beginning Balance	\$12,570,000	\$926,000	\$1,813,000	\$12,271	\$1,743,000
Budgeted Revenue	29,311,391	5,072,705	23,986,550	90,185	2,553,689
Budgeted Expenditures	26,831,194	5,272,363	24,406,474	88,500	2,874,532
Budgeted Transfers (from) to Other Funds	(2,480,156)	200,000	315,156	-	-
Budgeted Ending Balance (Deficit)	\$12,570,041	\$926,342	\$1,708,232	\$13,956	\$1,422,157

Summary of Budget by Fund:	Debt Service	Capital Projects	Proprietary Fund	Working Cash
Fiscal Year 2027	Bond & Interest Fund	Operations & Maintenance Fund (Restricted)	Auxiliary Enterprises Fund	Working Cash Fund
Beginning Balance	\$1,509,000	\$34,473,000	\$100,000	\$7,535,685
Budgeted Revenue	5,037,129	9,677,192	1,639,879	275,000
Budgeted Expenditures	6,086,453	31,746,168	3,970,524	-
Budgeted Transfers (from) to Other Funds	-	-	2,240,000	(275,000)
Budgeted Ending Balance (Deficit)	\$459,676	\$12,404,024	\$9,355	\$7,535,685

Summary of Fiscal Year 2027 Estimated Revenues

Operating Revenues By Source:	Education Fund	Operations and Maintenance Fund	Total Operating Funds	% of Total
Local Government Sources:				
Current Taxes	\$7,620,083	\$1,270,861	\$8,890,944	25.87%
Corporate Personal Property Replacement Tax	905,000		905,000	2.63%
Other Local Govt Revenue			0	0.00%
TOTAL LOCAL GOVERNMENT	\$8,525,083	\$1,270,861	\$9,795,944	28.50%
State Governmental Sources:				
ICCB Base Operating Grants	\$2,165,272	\$1,066,477	\$3,231,749	9.40%
ICCB Equalization Grants	4,455,500	2,194,500	6,650,000	19.34%
ICCB Performance Allocation Grant	20,000		20,000	0.06%
ICCB Veterans Grant	87,500		87,500	0.25%
ICCB-CTE Vocational Education	230,000	100,000	330,000	0.96%
State Governmental-Other	75,500	12,500	88,000	0.26%
TOTAL STATE GOVERNMENT	\$7,033,772	\$3,373,477	\$10,407,249	30.27%
Federal Funds:				
Federal-Dept. of Education	\$30,000	\$2,200	\$32,200	0.09%
Federal-Dept. of Health Human Services	260,000	95,000	355,000	1.03%
Federal Government-Other	0	0	0	0.00%
TOTAL FEDERAL FUNDS	\$290,000	\$97,200	\$387,200	1.12%
Student Tuition and Fees:				
Tuition	\$11,499,756		\$11,499,756	33.44%
Fees	791,906		791,906	2.30%
TOTAL TUITION AND FEES	\$12,291,662	\$0	\$12,291,662	35.74%
Other Sources:				
Sales and Service Fees	\$172,500	\$65,000	\$237,500	0.69%
Facilities Revenue		\$213,667	213,667	0.62%
Investment Revenue	570,000	52,500	622,500	1.81%
SBITA Loan Proceeds	414,874		414,874	1.21%
Other Sources	13,500	0	13,500	0.04%
TOTAL OTHER SOURCES	\$1,170,874	\$331,167	\$1,502,041	4.37%
TOTAL FY 2027 BUDGETED REVENUE	\$29,311,391	\$5,072,705	\$34,384,096	99.99%
Transfers in	\$75,000	\$200,000	\$275,000	
ADJUSTED REVENUE	\$29,386,391	\$5,272,705	\$34,659,096	

Summary of Fiscal Year 2027 Operating Budgeted Expenditures

BY PROGRAM:	Education Fund	Operations and Maintenance Fund	Total Operating Funds	% of Total
Instruction	\$9,230,318		\$9,230,318	26.63%
Academic Support	3,300,794		3,300,794	9.52%
Student Services	3,138,143		3,138,143	9.05%
Public Service	843,303	18,200	861,503	2.49%
Operation & Maintenance of Plant		\$4,737,059	4,737,059	13.67%
Institutional Support	7,325,136	517,104	7,842,240	22.63%
Scholarships, Student Grants, Waivers	2,993,500		2,993,500	8.64%
TRANSFERS	2,555,156	0	2,555,156	7.37%
Total FY 2027 Budgeted Expenditures	\$29,386,350	\$5,272,363	\$34,658,713	100.0%
Less Nonoperating Items:				
Tuition Chargeback	\$0		\$0	
ADJUSTED EXPENDITURES	\$29,386,350	\$5,272,363	\$34,658,713	
BY OBJECT:				
Salaries	\$16,071,478	\$2,807,059	\$18,878,537	54.47%
Employee Benefits	\$2,911,734	451,992	3,363,726	9.71%
Contractual Services	\$2,118,776	392,649	2,511,425	7.25%
General Materials & Supplies	\$1,107,230	469,678	1,576,908	4.55%
Conference & Meeting Expense	\$524,527	21,200	545,727	1.57%
Fixed Charges	\$575,616	13,500	589,116	1.70%
Utilities	\$13,709	1,056,285	1,069,994	3.09%
Capital Outlay	450,374	60,000	510,374	1.47%
Other	3,057,750	0	3,057,750	8.82%
Provision for Contingency	0	0	0	0.00%
TRANSFERS	2,555,156	0	2,555,156	7.37%
Total FY 2027 Budgeted Expenditures	\$29,386,350	\$5,272,363	\$34,658,713	100.0%
Less Nonoperating Items:				
Tuition Chargeback	\$0		\$0	
ADJUSTED EXPENDITURES	\$29,386,350	\$5,272,363	\$34,658,713	

Fiscal Year 2027 Budgeted Expenditures

<u>Education Fund:</u>	<u>Appropriations</u>	<u>Totals</u>
INSTRUCTION		
Salaries	\$7,341,208	
Employee Benefits	1,147,552	
Contractual Services	253,230	
General Materials & Supplies	392,574	
Conference & Meeting Expense	82,934	
Fixed Charges	200	
Utilities	7,620	
Capital Outlay	0	
Other	5,000	
Contingency	0	\$9,230,318
ACADEMIC SUPPORT		
Salaries	\$1,930,521	
Employee Benefits	376,345	
Contractual Services	237,316	
General Materials & Supplies	98,485	
Conference & Meeting Expense	78,228	
Fixed Charges	129,525	
Capital Outlay	450,374	\$3,300,794
STUDENT SERVICES		
Salaries	\$2,342,607	
Employee Benefits	460,021	
Contractual Services	144,880	
General Materials & Supplies	69,195	
Conference & Meeting Expense	59,690	
Fixed Charges	16,000	
Capital Outlay	0	
Other	45,750	
Contingency	0	\$3,138,143
PUBLIC SERVICE		
Salaries	\$569,064	
Employee Benefits	108,944	
Contractual Services	58,870	
General Materials & Supplies	73,475	
Conference & Meeting Expense	21,500	
Fixed Charges	1,000	
Utilities	5,450	
Other	5,000	\$843,303
INSTITUTIONAL SUPPORT		
Salaries	\$3,888,078	
Employee Benefits	818,872	
Contractual Services	1,424,480	
General Materials & Supplies	473,501	
Conference & Meeting Expense	282,175	
Fixed Charges	428,891	
Institutional Support	639	
Capital Outlay	0	
Other	8,500	
Contingency	0	\$7,325,136
SCHOLARSHIPS, STUDENT GRANTS, WAIVERS		
Other	\$2,993,500	\$2,993,500
TRANSFERS		
		\$2,555,156
GRAND TOTAL		
		\$29,386,350

Fiscal Year 2027 Budgeted Expenditures

<u>Operations and Maintenance Fund:</u>	<u>Appropriations</u>	<u>Totals</u>
OPERATION AND MAINTENANCE OF PLANT		
Salaries	\$2,459,770	
Employee Benefits	393,052	
Contractual Services	318,634	
General Materials & Supplies	431,118	
Conference & Meeting Expense	8,200	
Fixed Charges	10,000	
Utilities	1,056,285	
Capital Outlay	60,000	
Provision for Contingency	0	
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		\$4,737,059
INSTITUTIONAL SUPPORT		
Salaries	\$347,289	
Employee Benefits	58,940	
Contractual Services	61,815	
General Materials & Supplies	36,060	
Conference & Meeting Expense	13,000	
Capital Outlay	0	
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		\$517,104
PUBLIC SERVICE		
Contractual Services	12,200	
General Materials & Supplies	2,500	
Fixed Charges	3,500	
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		\$18,200
TRANSFERS		
		\$0
GRAND TOTAL		
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		\$5,272,363

Fiscal Year 2027 Estimated Revenues

<u>Restricted Purposes Fund:</u>	<u>Revenues</u>	<u>Totals</u>
State Governmental Sources		
ICCB Adult Education	\$148,204	
ISBE Grants	153,867	
SURS On-Behalf	9,475,000	
Other Illinois Governmental Sources	<u>3,563,479</u>	
TOTAL STATE GOVERNMENT		\$13,340,550
Federal Governmental Sources		
Department of Education	\$6,765,000	
Department of Labor	110,000	
Department of Health and Human Services	1,820,000	
Federal Sources-Other	<u>1,700,000</u>	
TOTAL FEDERAL GOVERNMENT		10,395,000
Student Tuition and Fees		
Student Activity Fee	<u>\$20,000</u>	
TOTAL STUDENT FEES		20,000
Other Sources		
Non Govt Gift or Grant	\$ 200,000	
Investment Revenue	<u>31,000</u>	
TOTAL OTHER SOURCES		<u>231,000</u>
SUBTOTAL		\$23,986,550
TRANSFERS		<u>\$315,156</u>
GRAND TOTAL		<u><u>\$24,301,706</u></u>

Fiscal Year 2027 Budgeted Expenditures

<u>Restricted Purposes Fund:</u>	<u>Appropriations</u>	<u>Totals</u>
INSTRUCTION		
Salaries	\$500,000	
Employee Benefits	3,650,000	
Contractual Services	150,000	
General Materials & Supplies	500,000	
Conference & Meeting Expense	50,000	
Fixed Charges	25,000	
Capital Outlay	500,000	
Other	<u>100,000</u>	\$5,475,000
ACADEMIC SUPPORT		
Salaries	\$325,000	
Employee Benefits	905,303	
Contractual Services	50,000	
General Materials & Supplies	500,000	
Conference & Meeting Expense	25,000	
Capital Outlay	25,000	
Other	<u>50,000</u>	\$1,880,303
STUDENT SERVICES		
Salaries	\$537,080	
Employee Benefits	1,210,935	
Contractual Services	150,000	
General Materials & Supplies	156,000	
Conference & Meeting Expense	64,000	
Capital Outlay	50,000	
Other	<u>50,000</u>	\$2,218,015
PUBLIC SERVICE		
Salaries	\$1,100,000	
Employee Benefits	1,100,000	
Contractual Services	150,000	
General Materials & Supplies	100,000	
Conference & Meeting Expense	50,000	
Fixed Charges	125,000	
Utilities	10,000	
Capital Outlay	20,000	
Other	<u>250,000</u>	\$2,905,000
AUXILIARY SERVICES		
Salaries	\$7,000	
Employee Benefits	<u>325,000</u>	\$332,000
OPERATION AND MAINTENANCE OF PLANT		
Salaries	\$20,000	
Employee Benefits	1,305,000	
Contractual Services	50,000	
General Materials & Supplies	40,000	
Fixed Charges	<u>15,000</u>	\$1,430,000
INSTITUTIONAL SUPPORT		
Salaries	\$25,000	
Employee Benefits	2,225,000	
Contractual Services	60,000	
General Materials & Supplies	415,156	
Conference & Meeting Expense	20,000	
Capital Outlay	180,000	
Other	200,000	
Provision for Contingency	<u>0</u>	\$3,125,156
SCHOLARSHIPS, STUDENT GRANTS, AND WAIVERS		
Financial Aid	\$6,336,000	
Other - Student Stipends	<u>705,000</u>	\$7,041,000
GRAND TOTAL	7	<u>\$24,406,474</u>

Fiscal Year 2027 Estimated Revenues

<u>Audit Fund:</u>	<u>Revenues</u>	<u>Totals</u>
Local Government Sources		
Current Taxes	<u>\$86,925</u>	<u>\$86,925</u>
Other Sources		
Investment Revenue	<u>\$3,260</u>	<u>\$3,260</u>
GRAND TOTAL		<u><u>\$90,185</u></u>

Fiscal Year 2027 Budgeted Expenditures

<u>Audit Fund:</u>	<u>Appropriations</u>	<u>Totals</u>
INSTITUTIONAL SUPPORT		
Contractual Services	<u>\$88,500</u>	<u>\$88,500</u>
GRAND TOTAL		<u><u>\$88,500</u></u>

Note: Expenditures include both audit and actuarial services.

Fiscal Year 2027 Budgeted Revenues

<u>Liability, Protection and Settlement Fund:</u>	<u>Revenues</u>	<u>Totals</u>
Local Government Sources		
Current Taxes	\$2,497,694	<u>\$2,497,694</u>
Other Sources		
Investment Revenue	\$55,975	
Other Income	20	<u>\$55,995</u>
GRAND TOTAL		<u><u>\$2,553,689</u></u>

Fiscal Year 2027 Budgeted Expenditures

<u>Liability, Protection and Settlement Fund:</u>	<u>Appropriations</u>	<u>Totals</u>
OPERATION AND MAINTENANCE OF PLANT		
Salaries	\$785,708	
Employee Benefits	142,083	
Contractual Services	27,930	
General Materials & Supplies	69,390	
Conference & Meeting Expense	21,950	
Capital Outlay	0	<u>\$1,047,061</u>
INSTITUTIONAL SUPPORT		
Salaries	\$97,143	
Employee Benefits	573,252	
Contractual Services	197,500	
General Materials & Supplies	22,709	
Conference & Meeting Expense	10,000	
Fixed Charges	681,867	
Capital Outlay	245,000	
Contingency	0	<u>\$1,827,471</u>
GRAND TOTAL		<u><u>\$2,874,532</u></u>

Fiscal Year 2027 Budgeted Revenues

<u>Bond and Interest Fund:</u>	<u>Revenues</u>	<u>Totals</u>
Local Government Sources		
Current Taxes	<u>\$5,012,629</u>	<u>\$5,012,629</u>
Other Sources		
Investment Revenue	<u>\$24,500</u>	<u>\$24,500</u>
TRANSFERS		<u>\$0</u>
GRAND TOTAL		<u><u>\$5,037,129</u></u>

Fiscal Year 2027 Budgeted Expenditures

<u>Bond and Interest Fund:</u>	<u>Appropriations</u>	<u>Totals</u>
INSTITUTIONAL SUPPORT		
Principal Expense	\$4,330,000	
Interest Expense	1,754,078	
Other	<u>2,375</u>	<u>\$6,086,453</u>
GRAND TOTAL		<u><u>\$6,086,453</u></u>

Fiscal Year 2027 Budgeted Revenues

<u>Operations and Maintenance Fund-Restricted:</u>	<u>Revenues</u>	<u>Totals</u>
Local Government Sources		
Current Taxes	\$1,219,296	\$1,219,296
Federal Sources		
Congressionally Directed Spending Grant	\$871,000	
Economic Development Grant	3,565,000	\$4,436,000
State Government - Other		
CDB In-Kind Payments	\$3,188,526	\$3,188,526
Other Sources		
Investment Revenue	\$833,370	\$833,370
Other Income		
Non Govt Gift/Grant	\$0	\$0
Transfers	\$0	\$0
GRAND TOTAL		<u><u>\$9,677,192</u></u>

Fiscal Year 2027 Budgeted Expenditures

<u>Operations and Maintenance Fund-Restricted:</u>	<u>Appropriations</u>	<u>Totals</u>
INSTITUTIONAL SUPPORT		
Contractual Services	\$122,000	
General Materials & Supplies	255,000	
Capital Outlay	31,369,168	
Contingency	0	\$31,746,168
GRAND TOTAL		<u><u>(\$22,068,976)</u></u>

Fiscal Year 2027 Budgeted Revenues

<u>Auxiliary Enterprises Fund:</u>	<u>Revenues</u>	<u>Totals</u>
Other Sources		
Student Fees	\$452,000	
Sales and Service Fees	1,187,414	
Investment Revenue	175	
Other	290	
		\$1,639,879
TRANSFERS		\$2,240,000
GRAND TOTAL		\$3,879,879

Fiscal Year 2027 Budgeted Expenditures

<u>Auxiliary Enterprises Fund:</u>	<u>Appropriations</u>	<u>Totals</u>
PUBLIC SERVICE		
Salaries	\$700,524	
Employee Benefits	125,665	
Contractual Services	56,102	
General Materials & Supplies	112,250	
Conference & Meeting Expense	6,750	
Utilities	159,700	
Capital Outlay	22,000	
		\$1,182,991
INDEPENDENT OPERATIONS		
Salaries	\$833,592	
Employee Benefits	128,233	
Contractual Services	344,115	
General Materials & Supplies	360,295	
Conference & Meeting Expense	290,960	
Fixed Charges	45,940	
Utilities	12,000	
Scholarships	209,150	
		\$2,224,285
INSTITUTIONAL SUPPORT		
Contractual Services	\$39,300	
General Materials & Supplies	24,494	
Fixed Charges	47,454	
Provision for Contingency	0	
		\$111,248
SCHOLARSHIPS, STUDENT GRANTS, WAIVERS		
Other-Waivers	\$452,000	
		\$452,000
GRAND TOTAL		\$3,970,524

Fiscal Year 2027 Estimated Revenues

<u>Working Cash Fund:</u>	<u>Revenues</u>	<u>Totals</u>
Other Sources		
Investment Revenue	<u>\$275,000</u>	<u>\$275,000</u>
GRAND TOTAL		<u><u>\$275,000</u></u>

Fiscal Year 2027 Budgeted Expenditures

<u>Working Cash Fund:</u>	<u>Appropriations</u>	<u>Totals</u>
TRANSFERS		
Transfer Out	<u>\$275,000</u>	<u>\$275,000</u>
GRAND TOTAL		<u><u>\$275,000</u></u>