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## Salary and Fringe Benefit Projections Developed Historical Data for FY14 & FY15 Imported into Budgeting Software Refresher Trainings Held with Staff on Budget Development

Budget Officers Work to Build Detailed Departmental Budgets and Justify Requests

Perform Revenue Projections

President and Vice- Meet with Dean Financial Operations
Budget Officers Submit Departmental Budgets to respective Deans
Deans Submit Departmental Budgets to Division Heads

Budget Preparation by Dean for Financial Operations & Vice-President Business Services
Budget Meeting with Board Finance Committee
Tentative Budget Submitted to Board of Trustees
Tentative Budget put on Public Display
Vice-President for Business Services presents budget overview to Campus Community

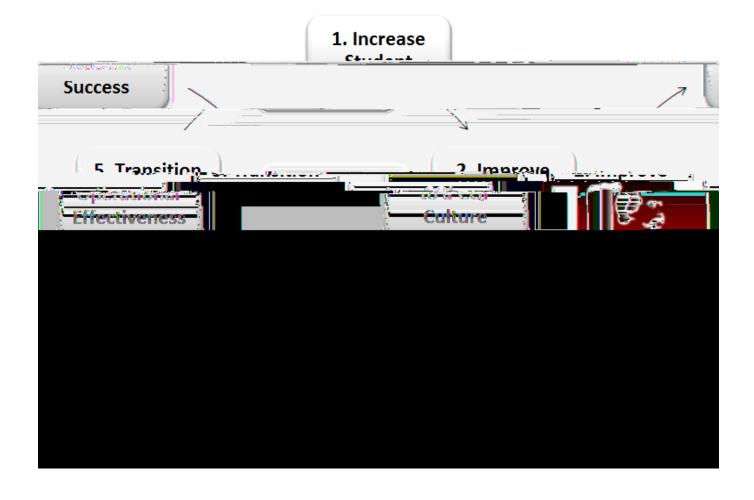
Additional Budget Analysis
Budget Hearing Held Prior to Board Meeting
Proposed Final Budget Submitted to the Board of Trustees

Proposed final budget submitted to the Board of Trustees



Proposal for Post-Employment Benefit Liability

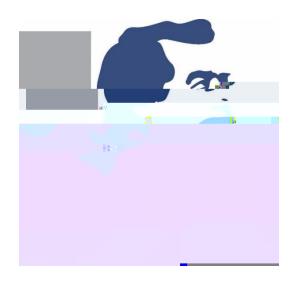
Implementation and support agreement for EMSScheduling Software IT Network Staffing / Consulting
Continued Support for LMS and ERP systems
C237 Biology Lab Equipment and Instructional Supplies
Diversity and Inclusion Facilitator Training and Workshops
Health Information Technology (HIT) New Program Budget
New Program Seed Money
Cyber Defense Team



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

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 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; payment of all premiums for insurance upon buildings and building fixtures. 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.

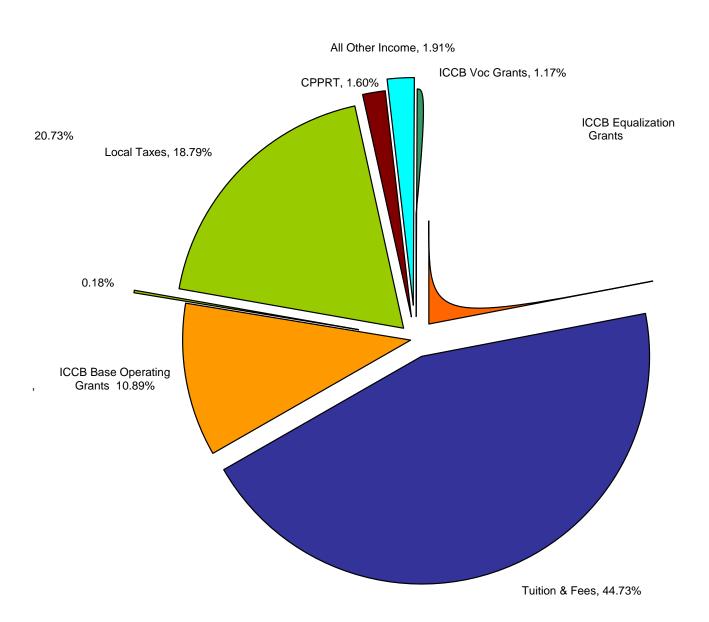


Without considering the fund balance accumulated from prior years, the current operating revenue of \$34,329,300 reflects a \$673,982 or 2.00% increase as compared to \$33,655,318 from the prior year.

Property tax revenues are currently projected to be \$6,450,000. This amount is an increase of \$210,000 or a 3.37% projected increase. In other local sources, Corporate Personal Property Replacement Tax is budgeted at \$550,000 which is a level funding estimate compared to the prior budget. Chargeback revenue is estimated at \$20,000.

State revenue sources reflect a decline in budgeted revenue. Based on an anticipated 2.25% IL State Budget reduction and a loss of credit hours in the Community Health Education Complex, ICCB Base Operating grant funds are budgeted at a total of \$3,740,000 which is an estimated decrease of (\$224,233bt(61)5(h)0i,00/h1oF-66(0/h)5(t(66mN8cTTdix7(T)-4(A0,0)-5(0)74()67n)7()-3Q128>4Q18C9Q17D7Q175(

## Revenues Operating Funds FY 2016



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 experienced an overall decrease of (22.77%) or (\$631,173). In addition to salary and benefit savings from attrition and the elimination of a position, reductions were seen in each area of discretionary spending.

Discretionary Line Item Reductions: Contractual Services (\$12,423); Materials & Supplies (\$133,633); Conference & Meeting (\$63,675); Capital Outlay (\$30,400)

Budget requests in this area included \$40,000 to upgrade existing and also provide additional smart rooms. In addition, \$25,000 was budgeted for the implementation of new EMSScheduling software

Public service consists of Community Education (noncredit) 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.

s budget, Public Services experienced a decrease of (4.40%) or (\$48,103). Salary and benefit budgeting resulted in a nominal reduction. Additional reductions were seen in each area of discretionary spending.

Discretionary Line Item Reductions: Contractual Services (\$14,736); Materials & Supplies (\$15,133); Conference & Meeting (\$9,790); Other (\$400)

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

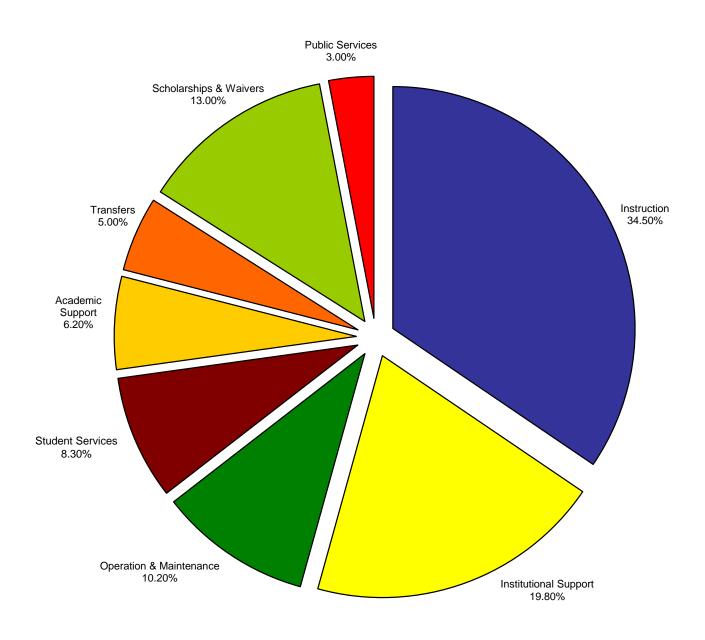
a decrease of (9.45%) or

(\$709,670). Salary and benefit budgeting resulted in a net increase of just under \$88,000.

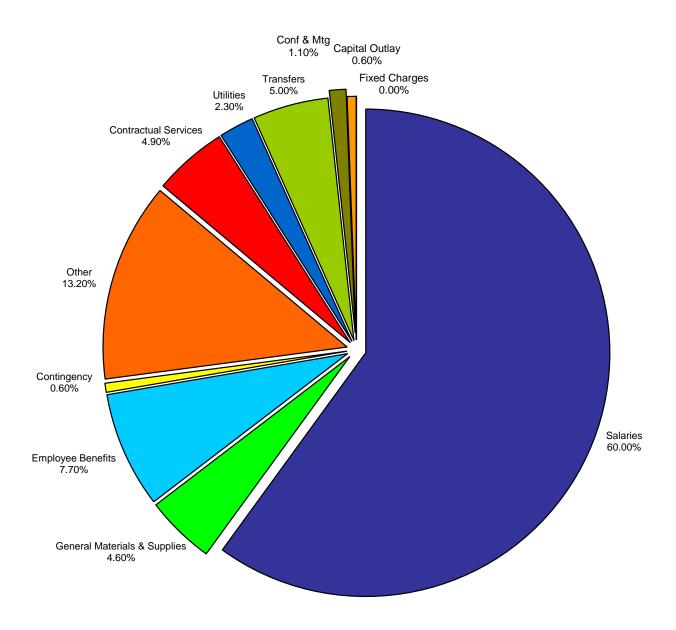
Discretionary Line Item Reductions: Materials & Supplies (\$314,028);

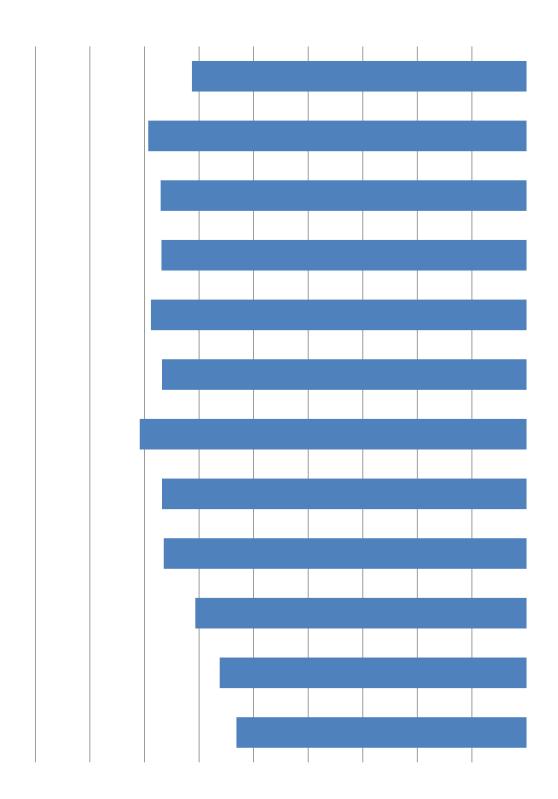
	FY 16	FY 15	\$	%	% of
<b>EXPENDITURES</b>	Tentative	Adopted	Increase	Increase	Total FY16
BY PROGRAM:	Budget	Budget	(Decrease)	(Decrease)	Budget
INSTRUCTION	\$11,821,695	\$13,509,118	(\$1,687,423)	(12.49%)	34.5%

## Expenditures by Program Operating Funds FY 2016



## Expenditures by Object Operating Funds FY 2016





This fund is established for the payment of principal, interest and related charges of any outstanding bond issue. For FY2016, \$1,965,899 in principal, interest, and fee payments are scheduled. Of this amount, \$463,973 is specifically related to the repayment of bonds related to the refinancing of debt certificates issued for the Enterprise Resource Planning (ERP) system. The remaining budgeted expenditures of \$1,501,926 are related to bonds issued in 2007 for the purpose of construction.

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, and intercollegiate athletics. For FY 2016, a major change to the Auxiliary Fund was the addition of two new departments related to the Community Health Education Complex (CHEC). One is related to memberships and the overall facility. The other is related to Community Education classes led by an Instructor. Budgeting for the CHEC building included revenue projections and all expenditures such as staffing, contractual services, supplies, equipment, utilities, waivers, etc.

Subsidies for Auxiliary Services by the Education Fund should be shown as transfers to the appropriate account. For FY 2016, \$1,033,100 is being provided by transfers from the Education Fund. \$33,100 of this transfer is specifically related to reimbursing the CHEC facility for the cost of staff wellness waivers agreed to by the College in policy and various union contracts. The remaining transfer amount is intended to support Athletic programs. At this time, previously accumulated Auxiliary fund balance in the amount of \$300,000 will b s-3(vario)7v4eo0 pol sidies rpy/ e n 2(in)5f \$he a0 -16.9

This fund accepts special levies for tort liability, property insurance, Medicare insurance, FICA taxes

liability, property, unemployment or workers compensation insurance or claims, risk mitigation, and the cost of participation in the Federal Medicare program. During FY 2016, this budget amount is \$1,982,050.

 COUNTY
 IN 2015
 IN 2014
 IN 2014
 (DECREASE)
 (DECREASE)

 Williamson
 \$950,562,817
 \$946,400,403
 \$4,162,414
 0.44%