

BUDGET CALENDAR
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- < New budget version created in budgeting software
- Historical data for FY2017 & FY2018 actual expenditures & FY2019

The budget maintains support for many ongoing strategic initiatives, many of which were also supported in the prior budgets.

- < Support for Technology
 - ERP system, Learning Management (LMS) system, Computer labs, Classroom
 Technology, Catalog Management and Scheduling software, Computer replacements, Server maintenance, Website maintenance, Windows 10, Audio Visual upgrades
- < Diversity and Inclusion Department
- < Student Success
 - Notetaking services, Tutoring centers, Interpreter services, Testing services, Student Work program, Job Placement services, Institutional waivers, and scholarship funds.
 - Nursing Accreditation
 - o CourseLeaf Catalog Management Software
 - Student Senate, PTK, Clubs, Cyber Defense team
- Capital Maintenance and Renovon/Sh
 - o Agriculture Classroom and Lab
 - o Biology Lab Renovon/ Sh
 - East Entrance and Coffee Shop renovon/ Sh
 - West Entry Bevator
 - Courtyard Enhancements

Marin Altatana

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

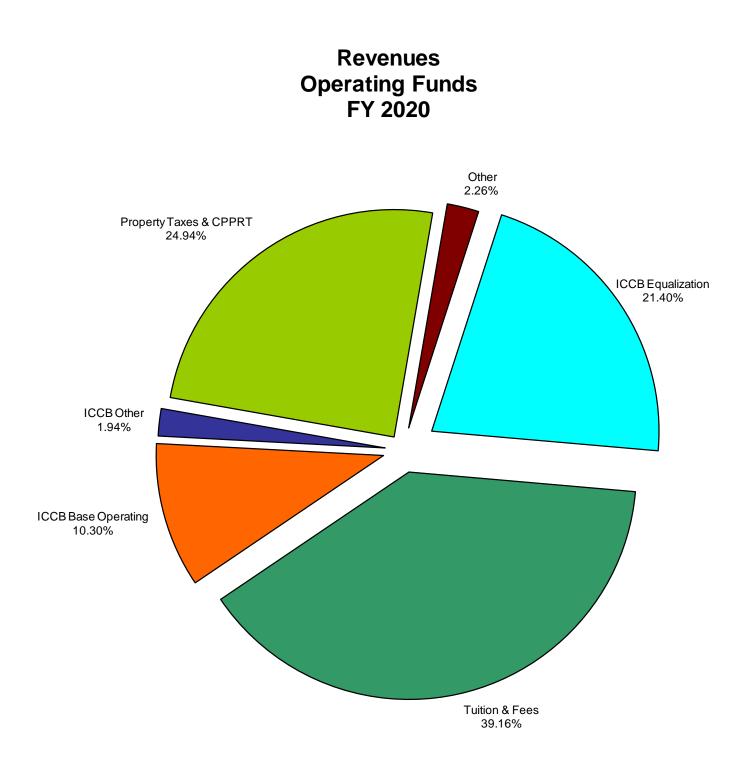
The current operating revenue projection of \$29,813,465 reflects an \$886,374 or a 3.06% increase as compared to \$28,927,091 budgeted for FY 2019. This projection is still significantly reduced from the funding levels the College received for many years. During a stretch from FY 2007 to FY 2015, the

types of credit hours, the amount of local revenues, and in-district hours. State revenue sources still reflect a historical decline in budgeted revenue as compared to many past years.

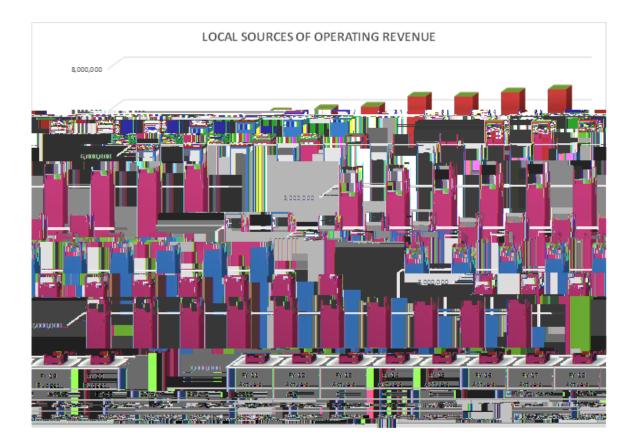
For FY 2020, ICCB Base Operating grant funds are allocated for John A. Logan College at \$3,071,835 which included a deduction of \$147,225 for the repayment of prior credit hours. This is 10.30% of total budgeted operating funds which is an increase of \$147,294 or 5.04% from the FY 2019 budget. Equalization dollars were allocated at \$6,381,150 net of a deduction of \$112,705 for the repayment of prior credit hours. This accounts for 21.40% of expected revenue which is an increase of \$873,600 or 15.86% from t

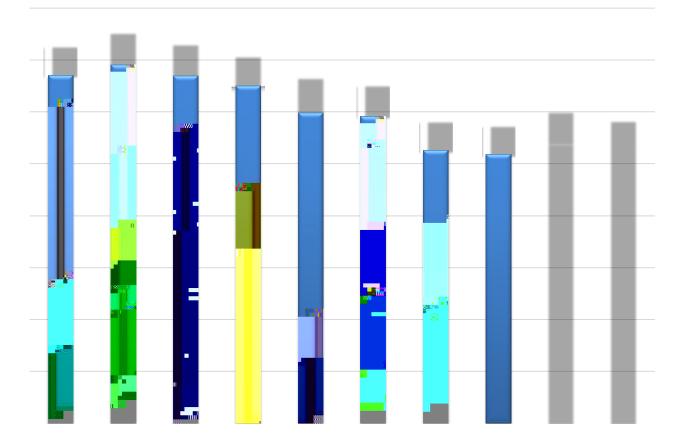
RESOURCE COMPARISON BY SOURCE - FY 2020 to FY 2019 OPERATING FUNDS - Fund 01 & Fund 02								
BY REVENUE SOURCE:	FY 2020 Proposed Budget	FY 2019 Adopted Budget	Increase		Total FY 20			
LOCAL PROPERTY TAXES	6,885,000	6,767,000	118,000	1.74%	23.09%			
CORPORATE PERSONAL PROPERTY REPLACEMENT TAX	550,000	600,000	(50,000)	(8.33%)				
CHARGEBACKS ICCB BASE OPERATING GRANTS	3,071,835	- 2,924,541	- 147,294	5.04%	0.00%			
ICCB EQUALIZATION GRANTS	6,381,150	5,507,550	873,600	15.86%				
ICCB VOCATIONAL GRANTS	475,000	490,000	(15,000)		1.59%			
ICCB PERFORMANCE ALLOCATION GRANT	10,000	5,000	5,000		0.04%			
ICCB VETERANS GRANT	92,000	92,000	-		0.31%			
STUDENT TUITION & FEES	11,674,500	12,023,000	(348,500)	(2.90%)	39.16%			
SALES & SERVICE FEES	87,000	115,000	(28,000)	(24.35%)	0.29%			
FACILITY USE	38,980	2,000	36,980	1849.00%	0.13%			
INTEREST ON INVESTMENTS	405,000	285,000	120,000	42.11%	1.36%			
OTHER INCOME	143,000	116,000	27,000	23.28%	0.48%			
TOTAL	\$ 29,813,465	\$ 28,927,091	\$ 886,374	3.06%	100.00%			

Note: Includes Education and Operations & Maintenance Funds.



REVENUE SOURCE:	FY 11	FY 12	
REVENUE SOURCE.	Actuals	Actuals	





	2-Year Avg	**Estimated	*Estimated	Actual	Actual	Actual	Actual	Actual
	EAV Related	2019 Payable	2018 Payable	2017 Payable	2016 Payable	2015 Payable	2014 Payable	2013 Payable
County	to FY 2020	in 2020	in 2019	in 2018	in 2017	in 2016	in 2015	in 2014
Williamson	\$1,051,900,576	\$1,057,133,912	\$1,046,667,240	\$1,028,897,830	\$1,014,817,466	\$982,107,912	\$950,562,817	\$946,400,403
Jackson	\$705,739,815	\$709,250,959	\$702,228,672	\$709,623,960	\$700,982,631	\$687,768,397	675,757,450	667,469,780
Perry	\$96,030,663	\$96,508,428	\$95,552,899	\$94,038,523	\$91,232,451	\$88,977,600	85,122,356	83,815,165
Randolph	\$12,442,859	\$12,504,764	\$12,380,954	\$11,208,485	\$11,547,935	\$10,919,160	11,055,039	10,198,758
Franklin	\$92,451,386	\$92,911,343	\$91,991,429	\$86,523,070	\$86,483,459	\$88,025,530	83,697,751	77,755,623

Total EAV \$1,958,565,300 \$1,968,309,406 \$1,948,821,194 \$1,930,291,868 \$1,905,063,942 \$1,857,798,599 \$1,806,195,413 \$1,785,639,729

		1.00%	0.96%	1.32%	2.54%	2.86%	1.15%
*Based on EA	AV from counties	s as known Augu	st 2019				
**Based on 1	.0% estimated f	uture EAV increa	se				
	2-Voor Avg. E	et 10 Pay 20 Ec	st. 18 Pay 19 Forr	nula			
	•	•	•				
Pundur	\$5,875,696	\$5,904,928	\$5,846,464 EAV	//100^\$.30 m	ax rate Education	n	
Eund 02	\$979,283	\$984,155	\$974,411				

\$ FY.155

catalog management software, and a portion of lab computer replacements. \$18,000 is required for a grant matching component. A transfer of \$54,250 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 \$220,000 which is 0.7% 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. \$70,000 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 Instruction0.00000JETQq0.00000912 0 612 75

experienced in prior years. These newer machines will support the Windows 10 operating system and allow for continued security updates.

In this budget, there are also funds to start a much needed replacement cycle for broken dassroom furniture such as desks, tables, chairs, and instructor stools. In addition, other funds were budgeted to support computer labs with supplies and printer replacements. Funds were also budgeted to support maintenance of OurricUNET software, adobe cloud licensing, the maintenance of the Desire2Learn LMS system, and the EMS scheduling software that assists with classroom scheduling. In the Library area, there are funds to support various databases and reference sources.

The student services function provides assistance in the areas of financial aid, admissions, advisement, placement, testing, counseling, tutoring, and student activities.

et, Student Services expenditures were adjusted by (\$27,575) or (0.99%). This was reflected in lower contractual services along with reduced salary expenses due to savings from multiple retirements in this area.

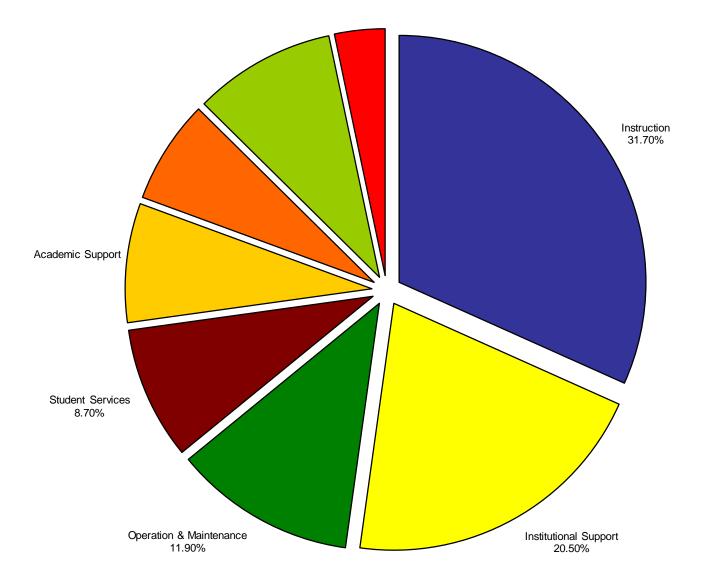
In addition to services such as Admissions, Advisement, and Financial Aid some examples of normal budget requests in the Student Services area would be to provide student assistance in the areas of testing, interpreting and tutoring services, along with the job fair and other career services. Also, included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

Public 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.

s budget, Public Services experienced a decrease of (\$108,063) or (9.28%). Since Public Services are related to non-credit activities, all expenses related to OSHA and OPR training including staff and instructional supplies were relocated to a different program area.

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 effectiveness, legal services, etc.

EXPENDITURES BY PROGRAM: INSTRUCTION	FY 20 Tentative Budget \$10,044,160	FY 19 Adopted Budget \$9,600,131	\$ Increase (Decrease) \$444,029	% Increase (Decrease) 4.63%	% of Total FY 20 Budget 31.7%
ACADEMIC SUPPORT	2,471,839	2,563,656	(91,817)	(3.58%)	7.8%
STUDENT SERVICES	2,768,906	2,796,481	(27,575)	(0.99%)	8.7%
PUBLIC SERVICES	1,056,536	1,164,599	(108,063)	(9.28%)	3.3%
OPERATION & MAINTENANCE	3,752,060	3,563,068	188,992	5.30%	11.9%
INSTITUTIONAL SUPPORT	6,478,833	5,659,588	819,245	14.48%	20.5%
SCHOLARSHIPS & WAIVERS	2,941,225	3,161,487	(220,262)	(6.97%)	9.3%
TRANSFERS	2,152,425	1,791,188	361,237	20.17%	6.8%
TOTALS	\$ 31,665,984	\$ 30,300,198	\$1,365,786	4.51%	100.0%
EXPENDITURES BY OBJECT: SALARIES	FY 20 Tentative Budget \$18,373,374	FY 19 Adopted Budget \$17,855,263	\$ Increase (Decrease) \$518,111	(Decrease)	% of Total FY 20 Budget 14.2T/F8



Salaries	21,352,038	22,026,208	20,600,199	17,281,063	17,630,322	17,855,263	18,373,374	19,302,638
Benefits	2,463,331	3,273,265	2,639,584	1,842,344	1,892,979	2,029,791	2,089,928	2,318,746
Staff Resources	\$23,815,369	\$25,299,473	\$23,239,783	\$19,123,407	\$19,523,301	\$19,885,054	\$20,463,302	\$21,621,384
Total Operating Expenditures	\$38,028,476	\$39,229,210	\$34,319,521	\$28,928,331	\$29,467,518	\$30,300,198	\$31,665,984	\$33,134,177

Salaries	56.1%	56.1%	60.0%	59.7%	59.8%	58.9%	58.0%	58.3%
Benefits	6.5%	8.3%	7.7%	6.4%	6.4%	6.7%	6.6%	7.0%
Staff Resources	62.6%	64.4%	67.7%	66.1%	66.2%	65.6%	64.6%	65.3%

Adopted Budget History Operating Fund Expenditures FY 2000 - FY 2020 (Proposed)

Fiscal Year	Education	Operations & Maintenance	Total Operating Funds	Increase (Decrease) From Prior Year
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	

This fund is established for the payment of principal, interest and related charges of any outstanding bond or debt issuance. For FY 2020, \$2,982,327 in principal, interest, and fee payments are scheduled. The breakdown is shown below:

- \$330,175 debt certificates issued 2016 for \$1.5 million in technology improvements to be repaid over a five year period
- \$428,460 bonds issued 2016 for funding a post-employment benefit for retiree insurance
- \$422,493 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
- \$1,159,700 interest and fees on \$5.5 million in working cash bonds issued as 2017B

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 \$2,374,805. Subsidies for Auxiliary Services by the Education Fund should be shown as transfers to the appropriate account. For FY 2020, \$54,250 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 \$2,493,474. The College has not been able regrow this ending fund balance back to its prior levels, as the focus has been on regaining accumulated fund balance in the operating funds.

The Audit Fund is established for recording the payment of auditing expenses. During FY2020, \$56,695 will be budgeted to cover expenditures in this fund. This amount includes \$54,495 for the performance of an external audit by an independent CPA firm less \$1,800 of the portion anticipated to be funded by grant sources. It also includes \$4,000 for a GASB requirement to conduct an actuarial study of post-employment benefits every other year. Revenue of \$50,000 is anticipated from local property taxes along with interest of \$2,000. The FY2020 projected ending fund balance is \$61,305.

This fund accepts special levies for tort liability, property insurance, Medicare insurance, FICA taxes hould be used only for the payment of tort

liability, property, unemployment or workers compensation insurance or daims, risk mitigation, and the cost of participation in the Federal Medicare program. During FY2020, budgeted expenditures are \$2,450,403 with expected revenues of \$1,875,000 from local taxes, plus \$16,000 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 who are active in the functions of risk management. For FY2019, final expenditures

are projected to come in under budget and within current year revenues. The FY2020 projected ending fund balance is \$840,597.

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 2020, we will budget \$16,949,000 in this fund for expenditures with offsetting revenue of the same amount. The College feels this will adequately meet the needs of the Restricted Fund and establishing grant budgets.

ADDITIONAL BUDGET INFORMATION RESTRICTED PURPOSES FUND 06:

In 2016, the College issued \$1.5 million debt certificates for additional contracts related to technology upgrades and services. The revenue was placed in the Restricted Purposes Fund. Expenditures include professional and remote services and travel provided by Jenzabar in relation to both the ERP system, the Higher Reach system, reporting maintenance, and a small contract for Help Desk support related to student needs. These services for FY 2020 total \$169,000.

As discussed earlier, for FY2020, the College has placed \$350,000 of technology expenditures in the restricted purposes fund and has budgeted a transfer in of an equal amount from student technology fee revenue to assist with three specific projects: begin to revamp classroom technology, new catalog management software, and assist with a portion of remaining computer lab replacements.

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 2020, the College has budgeted expected expenditures of \$400,000 in the Restricted Purposes Fund for retiree payments.