



C A R L S A N D B U R G C O L L E G E

ILLINOIS COMMUNITY COLLEGE DISTRICT 518
GALESBURG, ILLINOIS
www.sandburg.edu

JULY 1, 2016 – JUNE 30, 2017
BUDGET

**Educational &
Financial Plan**

CARL SANDBURG COLLEGE
Budget for Fiscal Year 2017
Table of Contents

I. Introductory Section	1
Executive Summary	2
Organizational Summary	3
Background	3
The College’s Mission.....	4
Core Values	4
Our Vision Statement	4
Major Goals and Objectives	4
Priorities	4
Student Access and Success	4
Teaching and Learning	4
Community Alliances.....	5
Operational Sustainability and Excellence.....	5
Organizational Reporting and Budget Responsibility.....	6
Strategic Planning 2016-2018.....	7
SWOT Analysis	7
Focus on Management.....	9
Institutional Strategic Plan 2016-2018.....	10
Student Access and Success	10
Teaching and Learning	10
Community Alliances.....	10
Operational Sustainability and Excellence	10
Budget Development.....	11
Significant Financial and Demographic Changes.....	11
Revenue Sources.....	12
General Fund Revenue by Source.....	13
Student Enrollment Trends	14
Tax Base Trends.....	14
Property Tax – EAV	15
State Revenue.....	15
Historical/Projected General Funds Expenditures by Program	17
Historical/Projected General Funds Expenditures by Object	17
Summary of Fiscal Year 2017 Final Budget.....	18
Budget and Financial Summaries.....	19
Balanced Budget	19
General Funds Projected Fund Balance	20
Acknowledgements	21
II. Organizational Section	22
Explanation of Financial Structure.....	23
Governmental Fund Types	23
Hierarchy of Funds	24
Proprietary Fund Types.....	25
Fiduciary Fund Types.....	25
Classification of Revenues and Expenditures	25
Use of Funds	27
Explanation of Budgeting Methods	29
Budget and Financial Policies	29
Carl Sandburg College Board of Trustees Policies	30
Illinois Statutes.....	31

Budget Development	33
Capital Projects Process	34
Budget Development Calendar	35
Organizational Chart	36
Organizational Chart by Budget Responsibility	37
III. Financial Section	38
Summary of Fiscal Year 2017 Final Budget	39
Overall Budget Summary	39
Summary of Fiscal Year 2017 Final Budget by Fund Type	40
General Funds	41
General Funds Revenue Budget	41
Education Fund	41
Operation & Maintenance Fund	41
General Funds Revenue by Source	41
General Funds Expenditure Budget	42
General Funds Expenditures by Program	43
General Funds Expenditures by Object	43
General Funds Projected Fund Balance	44
General Funds Revenue Five Year Comparison	45
General Funds Expenditures Five Year Comparison	46
Education Fund Projected Fund Balances	47
Education Fund Revenue Five Year Comparison	48
Education Fund Expenditures Five Year Comparison	49
Operations and Maintenance Fund Projected Fund Balance	50
Operations and Maintenance Fund Revenue Five Year Comparison	51
Operations and Maintenance Fund Expenditures Five Year Comparison	52
Special Revenue Funds	53
Special Revenue Funds Revenue	53
Audit Fund	53
Liability, Protection and Settlement Fund	53
Quasi-Endowment "SILO" Fund	53
Special Revenue Funds Revenue by Source	53
Special Revenue Funds Expenditures	54
Special Revenue Funds Expenditures by Program	54
Special Revenue Funds Expenditures by Object	54
Special Revenue Funds Projected Fund Balances	55
Special Revenue Funds Revenue Five Year Comparison	56
Special Revenue Funds Expenditures Five Year Comparison	57
Audit Fund Projected Fund Balance	58
Audit Fund Revenue and Expenditures Five Year Comparison	59
Liability, Protection and Settlement Fund Projected Fund Balance	60
Liability, Protection and Settlement Fund Five Year Comparison	61
Quasi-Endowment "SILO" Fund Projected Fund Balance	62
Quasi-Endowment "SILO" Fund Five Year Comparison	63
Debt Service Fund	64
Debt Service Fund Narrative	64
Debt Service Fund Projected Fund Balance	65
Bond and Interest Fund Revenue & Expenditures Five Year Comparison	66
Capital Projects Fund	67
Capital Projects Fund Revenue	67
Capital Projects Fund Expenditures	68
Capital Projects Fund Projected Fund Balance	68
Operations and Maintenance Fund (Restricted) Projected Fund Balance	69
Operations and Maintenance Fund (Restricted) Revenue Five Year Comparison	70
Operations and Maintenance Fund (Restricted) Expenditure Five Year Comparison	71
Quasi-Endowment (STEF) Fund Projected Balances	72
Quasi-Endowment (STEF) Fund Five Year Comparison	73

Proprietary Fund	74
Auxiliary Enterprise Fund.....	74
Auxiliary Fund Projected Fund Balance	74
Auxiliary Fund Revenues and Expenditures Five Year Comparison.....	76
Nonexpendable Trust Fund.....	77
Working Cash Fund	77
Working Cash Fund Projected Fund Balance	77
Working Cash Fund Revenue and Expenditures Five Year Comparison	78
Revenues by Source.....	79
Institutional Key Performance Indicators	80
Operational Sustainability and Excellence.....	80
Budget Forecasts	80
Projected Revenues.....	81
Enrollment Data.....	81
Credit Hour History	82
Certified Unrestricted Student Credit Hours by State Funding Category	82
Certified Credit Hours by State Funding Category	82
Certified Credit Hour Enrollment Trend	82
Credit Hour by Funding Category.....	83
Projected General Funds	84
Projected General Funds Revenues.....	84
Projected Expenditures.....	85
Projected General Funds Expenditures	85
Projected General Funds Changes in Fund Balance.....	86
Projected Capital Projects Revenues & Expenditures.....	88
Capital Projects Fund-Projected Changes in Fund Balance	89
Capital Equipment Budget FY 2017	90
IV. Capital Debt Section	91
Capital Improvements	92
Capital Projects Budget.....	92
Estimated Operating Costs Impact.....	93
Capital Improvement Expenditures	94
Equipment.....	96
Equipment by Program	96
Capital Equipment Future Requests.....	97
Debt Administration.....	98
Debt Amortization.....	98
Debt Retirement	98
Outstanding Debt vs Debt Limit	99
V. Departmental Section	100
Personnel Resources	101
Personnel Resource Allocations.....	102
Personnel FY 2016.....	102
Personnel Resource Allocations Five Year Comparison	103
Employee Headcount	104
Major Programs	105
Instruction	105
Academic Support.....	105
Student Services.....	105
Public Service/Continuing Education	105
Auxiliary	105
Operation and Maintenance of Plant.....	105
Institutional Support.....	105
Departments	106
Admissions and Records.....	106
Athletics	106
Business Services.....	106

Career-Corporate Development	106
Career, Technical and Health Education (CTHE).....	106
Finance.....	106
Financial Aid.....	106
Foundation	106
Health Professions.....	106
Human Resources	106
Humanities and Fine Arts.....	106
Information Technology.....	106
Institutional Effectiveness.....	106
Library.....	106
Marketing and Public Relations	106
Math and Natural Science	106
Public Safety	107
Recruitment.....	107
Social and Business Sciences.....	107
Student Success.....	107
Action Plan, Departmental Key Performance Indicators and Strategies.....	109
Admissions and Records.....	109
Area of Institutional Focus: Student Access and Success	109
Athletics	109
Area of Institutional Focus: Student Access and Success	109
Area of Institutional Focus: Operational Sustainability and Excellence	110
Business Services	110
Area of Institutional Focus: Student Access and Success	110
Area of Institutional Focus: Operational Sustainability and Excellence	111
Career and Corporate Development.....	112
Employability and Skills Academy.....	112
Area of Institutional Focus: Student Access and Success	112
Area of Institutional Focus: Community Alliances.....	112
TAACCCT Program	113
Area of Institutional Focus: Student Access and Success	113
NARS	113
Area of Institutional Focus: Student Access and Success	113
Corporate and Leisure College.....	114
Area of Institutional Focus: Student Access and Success	114
Area of Institutional Focus: Operational Sustainability and Excellence	114
Career, Technical and Health Education (CTHE).....	115
Area of Institutional Focus: Student Access and Success	115
Area of Institutional Focus: Teaching and Learning.....	116
Area of Institutional Focus: Community Alliances.....	116
Area of Institutional Focus: Operational Sustainability and Excellence	117
Finance.....	117
Area of Institutional Focus: Operational Sustainability and Excellence	117
Financial Aid.....	118
Area of Institutional Focus: Student Access and Success	118
Area of Institutional Focus: Operational Sustainability and Excellence	118
Foundation	119
Area of Institutional Focus: Operational Sustainability and Excellence	119
Health Professions.....	119
Area of Institutional Focus: Student Access and Success	119
Area of Institutional Focus: Teaching and Learning.....	121
Area of Institutional Focus: Community Alliances.....	121
Area of Institutional Focus: Operational Sustainability and Excellence	121
Human Resources	122
Area of Institutional Focus: Operational Sustainability and Excellence	122
Human and Fine Arts	123
Area of Institutional Focus: Student Access and Success	123
Area of Institutional Focus: Teaching and Learning.....	123
Area of Institutional Focus: Operational Sustainability and Excellence	124
Informational Technology.....	124
Area of Institutional Focus: Student Access and Success	124

Area of Institutional Focus: Community Alliances.....	125
Area of Institutional Focus: Operational Sustainability and Excellence.....	125
Institutional Effectiveness.....	125
Area of Institutional Focus: Student Access and Success.....	125
Area of Institutional Focus: Teaching and Learning.....	125
Area of Institutional Focus: Operational Sustainability and Excellence.....	126
Library.....	127
Area of Institutional Focus: Student Access and Success.....	127
Area of Institutional Focus: Community Alliances.....	127
Marketing and Public Relations.....	128
Area of Institutional Focus: Community Alliances.....	128
Area of Institutional Focus: Operational Sustainability and Excellence.....	128
Math and Natural Science.....	129
Area of Institutional Focus: Student Access and Success.....	129
Area of Institutional Focus: Teaching and Learning.....	130
Area of Institutional Focus: Operational Sustainability and Excellence.....	130
Public Safety.....	130
Area of Institutional Focus: Community Alliances.....	130
Area of Institutional Focus: Operational Sustainability and Excellence.....	131
Recruitment.....	132
Area of Institutional Focus: Operational Sustainability and Excellence.....	132
Student Life.....	132
Area of Institutional Focus: Student Access and Success.....	132
Social and Business Sciences.....	132
Area of Institutional Focus: Student Access and Success.....	132
Area of Institutional Focus: Teaching and Learning.....	133
Area of Institutional Focus: Community Alliances.....	133
Student Success.....	133
Academic Support Services.....	133
Area of Institutional Focus: Student Access and Success.....	133
Area of Institutional Focus: Operational Sustainability and Excellence.....	134
Advising and Counseling Services.....	135
Area of Institutional Focus: Student Access and Success.....	135
TRIO Student Support Services.....	136
Area of Institutional Focus: Student Access and Success.....	136
TRIO Upward Bound.....	137
Area of Institutional Focus: Operational Sustainability and Excellence.....	137
VI. Informational Section.....	140
Informational Section Narratives.....	141
Degrees and Programs Offered.....	142
Academic Programs (University Studies Degrees).....	142
Career, Technical and Health Programs.....	142
Associate in Applied Science Degree Programs.....	142
Advanced Certificate.....	142
Certificate.....	143
Other Community Trends.....	144
Principal Employers.....	144
District Population.....	145
District Median Age.....	145
Median Household Income.....	146
% of Persons 25 years + with Bachelor's degree or higher.....	146
Distinguished Budget Presentation Award.....	147
Glossary.....	148

I. Introductory Section



Carl Sandburg College

EXECUTIVE SUMMARY

TO: Board of Trustees, Carl Sandburg College
Community College District #518

FROM: Lori L. Sundberg, President

SUBJECT: Budget for Fiscal Year 2017

Transmitted herewith is the budget for Carl Sandburg College District #518 for fiscal year 2017 (beginning July 1, 2016, and ending June 30, 2017).

The College rolled out a new strategic plan for 2016-2018. Many components of the plan remain constant such as the vision statement, core values and priorities. New KPI targets have been adopted and the College dashboards reflect a more cohesive effort to draw all components of the strategic plan into one location.

This budget was developed in light of the overall strategic plan and its priorities but, most importantly, in light of the Illinois budget crisis. Given that higher education has received absolutely no funding for this fiscal year, the administration wanted to develop a budget that required as little State money as possible.

Enrollment continues to be a top priority as it is one way to stabilize the institution. However, population declines are continuing in the district and the average age of those remaining is increasing. Our Recruitment team has been challenged with considering ways to increase enrollment in the coming years. In addition, student success and completion is at the forefront of everything we do at the College.

The FY-2017 budget is developed on credit hour projections developed in conjunction with the Instructional Team. Given that two (2) of our three (3) major funding sources are directly affected by the number of credit hours produced in each program, the College's the Administration places a high priority on this aspect of our planning process.

The FY-2017 budget incorporates and reflects recognition of several significant factors:

1. We still face one of the most financially challenging landscapes ever faced by the State of Illinois and the Country as a whole.
2. Despite uncertainty over the local and state economy, the College budget will be adopted in accordance with the timeline approved by the Board of Trustees in January 2016.
3. Consistent with our assessment process, there is a commitment to look inward on the quality and efficiencies of current programs/activities to determine ways to provide better academic programming and services.
4. Our labor agreement successfully extended through June 30, 2019, as a result of our Interest Based Bargaining (IBB) process with the Sandburg Education Association (SEA).

While the College continues to face the most challenging financial times it has faced in its history, we remain committed internally and externally to achieving excellence in all that we do. Above all else, we remain committed to the students we serve.

May 19, 2016

To the Carl Sandburg College Board of Trustees:

Presented in this document is the Budget for Carl Sandburg College for the fiscal year ending June 30, 2017. As prescribed by state law, the Tentative Budget is made conveniently available for public inspection for at least thirty days before the Board adopts the Final Budget for the fiscal year. Prior to adoption, a public hearing is also held to allow comments from members of the community. This budget presents the District's financial and operational plan, and includes all necessary disclosures.

The Annual Budget serves as the financial plan for all funds of the College. It has been developed utilizing a comprehensive, quality-enhancing approach designed to make the budget easily understood. We believe the following budget information presents the College's future plans and financial impact and includes information that has been suggested by the Board of Trustees, community members, and staff. All interested parties are encouraged to interact with College administration. Interaction among interested groups consistently leads to operational and educational improvements.

The FY 2017 budget is a balanced budget including funding sources and uses of approximately \$25.9 million for all college funds combined. This represents a 13.1% decrease from the FY 2016 expenditure budget of over \$29.8 million. This includes budgeted transfers of approximately \$0.7 million to locally fund building renovations/improvements since the state has provided inconsistent capital construction funding for several years.

Organizational Summary

Background

Carl Sandburg College was established by authority of the Illinois Community College Act of 1965 and was approved by voters in a September 1966 referendum. In 2010, The Higher Learning Commission North Central Association of College and Schools continued accreditation for ten years and indicated that fiscal management was a strong asset of the College.

The budget involves evaluating historical information and planning to meet future needs of our district as per our strategic plan. Budget managers have the ability to review all budgets and external audit reports as well as all financial transactions related to their responsibilities in a budget to actual format. With this information and their commitment to teaching and learning, they are able to contribute meaningful information for the budget.

The Strategic Planning process for Carl Sandburg College includes an environmental scan, SWOT (Strengths, Weaknesses, Opportunities, and Threats) analysis with the entire College community, a review of the mission statement and current focal points and goals, and a determination of core values. In addition to the planning process shared by the greater college community, the Board of Trustees participated in a planning process at their winter retreat. The major change was a shorter mission statement listed below.

The Mission of Carl Sandburg College

The College's Mission

The mission of Carl Sandburg College is to provide all students with opportunities for Success.

Core Values

The following four Core Values have been identified: Excellence, Collaboration, Integrity and Respect. While it can be noted that these are not an exhaustive list of the values Carl Sandburg College or any organization should hold dear, these are simply the four most representative of Carl Sandburg College.

Our Vision Statement

Where dreams come to life, and lives come to change.

Major Goals and Objectives

Carl Sandburg College believes everyone should have access to quality education. Our strategies focus on communication internally/externally with students, staff and stakeholders of our district. The following four main goals and objectives have been designed to shape departmental, programmatic, and individual decision making. We believe that these areas should drive all activities that are undertaken throughout the year.

Priorities: Areas of focus taking precedence in an environment of limited resources.

Student Access and Success

1. Create, market and implement educational programs to meet the needs of our district
2. Create opportunities for students to have access to higher education.
3. Prepare students for their educational goals (i.e. adult and developmental education, financial aid, counseling, employability skills).
4. Provide student support services to ensure student success.
5. Create opportunities for lifelong learning.

Teaching and Learning

1. Ensure student learning and outcomes are achieved at all program levels (i.e. class, course, and program levels including general education outcomes).
2. Ensure and increase student retention and success.
3. Re-affirm a commitment which recognizes the need for diversity.
4. Create opportunities for all within the College community to interact with understanding, appreciation, and respect for others.
5. Ensure quality of educational programs, learning environments and support services through continuous improvement.

Community Alliances

1. Expand partnerships with four-year colleges and universities.
2. Work collaboratively with K-12 school districts.
3. Develop programs in cooperation with neighboring institutions.
4. Work with local industry and workforce partners to build relationships to strengthen the workforce.

Operational Sustainability and Excellence

1. Embed the use of data into the culture for decision-making.
2. Develop and utilize an enrollment management plan to stabilize and guide the institution's enrollment.
3. Establish and maintain effective technology in academic programs and support functions.
4. Ensure professional development opportunities are available to all employees.
5. Ensure the financial stability of the college.
6. Maintain a competitive compensation program to enable the College to attract and retain a quality workforce.
7. Commit to diversity in hiring.
8. Maintain and refresh all College facilities.
9. Commit to all feasible sustainability efforts.
10. Insure compliance with accrediting bodies and governmental agencies.

Organizational Reporting and Budget Responsibility

The College functions with the needs of the students in mind. All College functions and support activities strive to place the student at the center. Additionally, all direction flows from the Board of Trustees through the President to the Administration and staff. The following programs direct the Administration and staff.

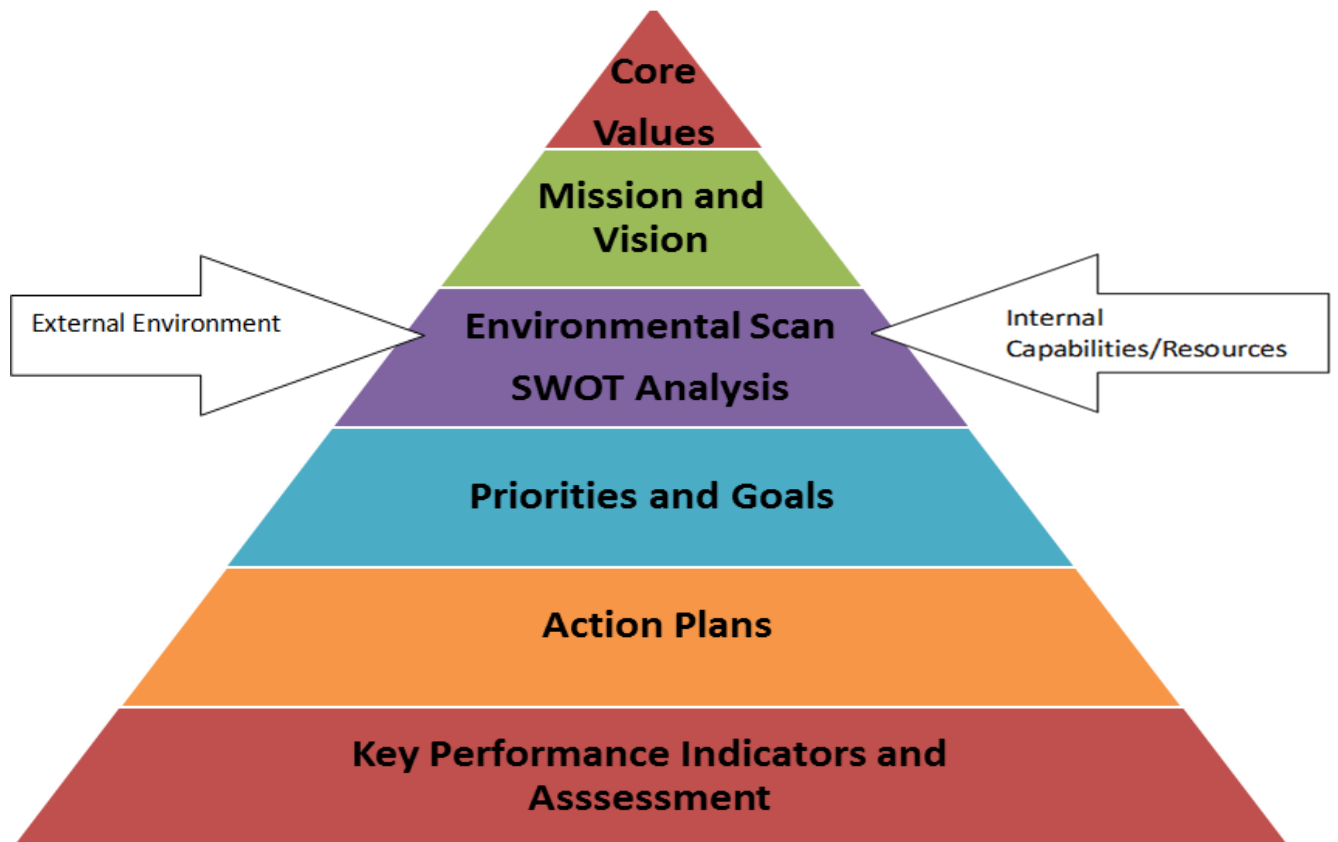
	Student Access & Success	Teaching & Learning	Community Alliances	Operational Sustainability & Excellence
Instruction Activities Activities dealing directly with the teaching of students.	X	X	X	
VP of Academic Services				
Deans & Associate Deans				
Director of Corporate & Leisure Colleges				
Academic Support Activities designed to provide support services for instruction and research, including the library, educational media services and academic computing used in the learning process.	X	X		X
VP of Academic Services				
VP of Student Services				
Dean of Institutional Effectiveness & Human Resources				
Associate Director of Technology Services				
Student Services Provides assistance in the areas of financial aid, admissions and records, placement, testing, counseling and student activities.	X	X	X	X
VP of Student Services				
Dean of Student Success				
Director of Admissions & Records				
Athletic Director				
Director of Financial Aid				
Director of Recruiting				
Director of TRIO Student Support Services				
Director of TRIO Upward Bound				
Public Service/Continuing Education Non-credit classes and other activities of an educational nature, such as workshops and seminars.	X	X	X	
VP of Academic Services				
Dean of Career and Corporate Development				
Director of Corporate & Leisure Colleges				
Institutional Support Central executive-level activities and support services that benefit the entire institution.	X	X	X	X
President				
Chief Financial Officer				
Dean of Extension Services				
Dean of Institutional Effectiveness & Human Resources				
Director of Human Resources				
Director of Institutional Effectiveness				
Director of Marketing & Public Relations				
Associate Director of Technology Services				
Operations & Maintenance Housekeeping activities necessary in order to keep the physical facilities open and ready for use, security and plant utilities.	X	X		X
VP of Student Services				
Chief Financial Officer				
Director of Public Safety				

Strategic Planning 2016-2018

SWOT Analysis

The SWOT analysis revealed the following Strengths, Weaknesses, Opportunities and Threats. Keeping in mind that strengths and weaknesses are internal to the College and opportunities and threats are external.

- Strengths:**
- caring faculty and staff
 - small class sizes
 - affordable
 - beautiful campuses and facilities
 - technology
 - customer services (student services)
 - student success efforts
 - mindset to collaborate with business and community partners
- Weaknesses:**
- lack of cohesive and well-planned online education communication
 - aging facilities
 - lack of a college-wide culture of assessment
- Opportunities:**
- student housing
 - international recruitment
 - recruitment of minority populations
 - expanded partnerships with other academic institutions (four-year colleges/universities and K-12 schools) and business partners
- Threats:**
- a stagnant economy
 - declining population and enrollment
 - shrinking state funding
 - lack of growth in assessed valuations
 - loss of jobs in the region
 - increased federal and state regulations
 - increased unfunded mandates
 - academically underprepared students with additional financial and personal challenges
 - increased consumerism expectations on the part of students and parents



College staff members are working to look inward at efficiencies. As the future of Carl Sandburg College continues to evolve, a new Facilities Master Plan was updated and adopted by the Board of Trustees in FY 2012. It is one of the tools the College uses to grow and assess its facilities in an orderly manner as part of a comprehensive planning process. The Facilities Master Plan looks at the future academic, workforce training, and community needs facing the College and incorporates those ideas into a comprehensive document. Some of the future projects envisioned include improving the quality of interior circulation between buildings, improving overall building space utilization, location of an auditorium site, and improvement of storm water runoff from parking areas.

Focus on Management

Priorities start with students. We have partnered with Noel Levitz to enhance our enrollment management, recruitment and retention. We have evaluated our past, present and future focus of management. The College believes revenue enhancement is minimal without growth and we must look to expenditure control as well. Growing enrollments overall may no longer be an option. We need to right size enrollments in fields where we excel. Our vision may not be quantity/volume but quality/image.

The Reality

1. Enrollment is down (1995 levels)
2. Population is down 13% from 2006
3. Market penetration is down
4. State funding is down 50% from 2006
5. Mandates continue to increase

What can we do?

- | | |
|---|---|
| <ol style="list-style-type: none"> 1. Increase market penetration 2. Increase retention 3. Increase graduation 4. Reallocate space to accommodate growth where possible 5. Increase efforts by the Foundation/Advancement to provide additional funding for students without financial aid 6. Downsize operations | <p>Branding Initiative 2011
Added two advisors, relocated tutoring</p> <p>Summer 2011, Nursing, Rad Tech, GED</p> |
|---|---|

In the short term we are following an enrollment management plan to address 1, 2 and 3. FY 2012 saw space reallocation to accommodate program growth. In the long term, increased efforts will be concentrated with the Foundation/Advancement, including additional events and expansion of the alumni position. Without results, downsizing may be implemented.

Institutional Strategic Plan 2016-2018

Student Access and Success

1. Increase persistence of all students to 85% by the end of FY18.
2. Retain 65% of all students by the end of FY18.
3. Increase the completion rate, using FY15 data as a baseline, by 3% by the end of FY16, 4% by the end of FY17, and 5% by the end of FY18.
4. Increase Graduation/Transfer Rate to a total of 55% (IPEDS) by the end of FY18.
5. Score in the top 15% of the cohort/comparison group institutions in all benchmark areas of the CCSSE by the end FY18.

Teaching and Learning

1. 100% of faculty will annually assess, analyze, and implement an action as documented on the Classroom Assessment Reports (CAR) by the end of FY16.
2. 100% of all disciplines and programs are annually assessed, analyzed, and acted upon with actions as documented on the Program Assessment Reports (PAR) by the end of FY17.
3. 100% of transfer faculty will assess, analyze and act on at least one General Education Outcome (Communication, Critical Thinking, Cultural Diversity, Information Technology, and Quantitative Skills) annually FY18.

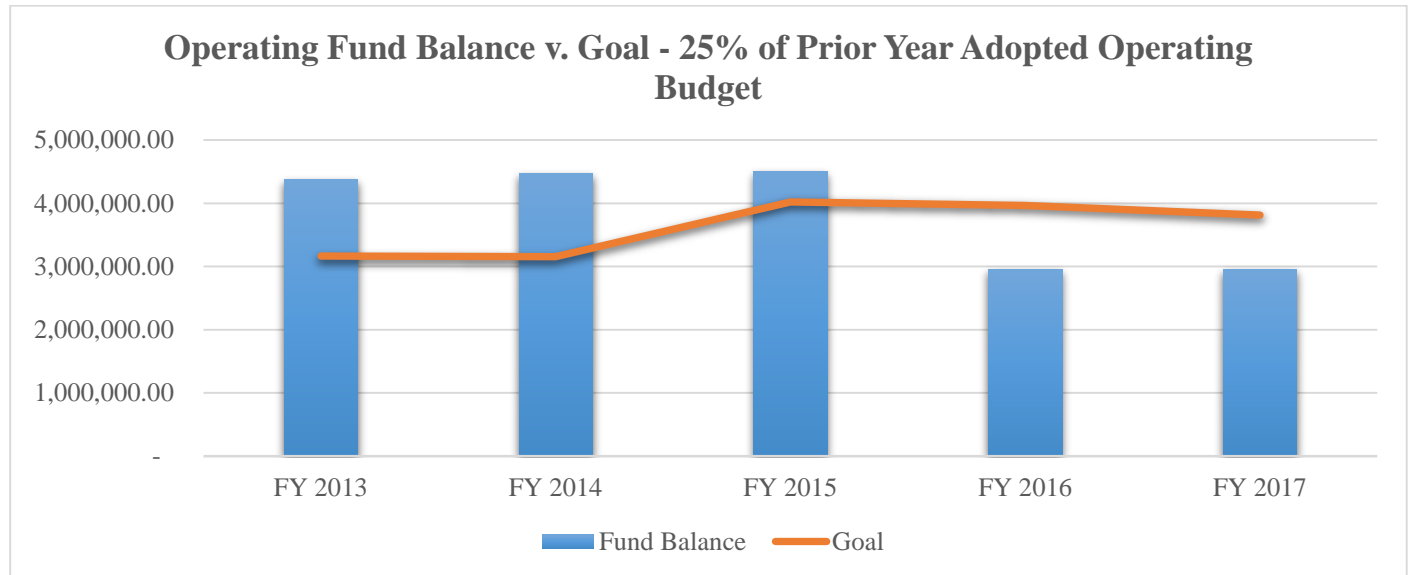
Community Alliances

1. Determine community workforces needs (through Advisory Committee, DOL statistics, business partner feedback, Work Force Investment Board feedback, Graduate Follow-up Study, etc.).
2. Expand awareness and opportunities for the 2 + 2 college/university partnerships while maintaining established partnerships.
3. Sustain and expand Sandburg Education Network (SEN) efforts with K-12 and business partners.

Operational Sustainability and Excellence

1. Increase enrollment by 10% by the end of FY18.
2. Maintain an annual operating balance of 25% of previous year's budget annually through FY18.
3. Maintain a cash balance of 60 operating days annually through FY18.
4. 100% compliance with all accrediting bodies and governmental agencies annually through FY18.
5. 100% of all programs are positive on the revenue/cost report annually through FY18.
6. Create and maintain alignment of goals and priorities between the Carl Sandburg College Foundation and the College to expand the Foundation's support of the College annually through FY18.
7. Decrease salary support by 25% to the Carl Sandburg College Foundation by the end of FY18.

The College strategic plan adopted a financial goal of maintaining an operating fund balance equal to 25% of the previous year's adopted operating budget. The College has increased the average operating fund balance over the last several years. This allows the College to be more adaptable in periods of economic downturn. With the lack of a state budget and higher education appropriation, FY 2016 fund balance does drop. There is a slight chance of receiving state funds; but, the budget reflects a more conservative approach with no state funding shown for FY 2016.



Budget Development

Planning is a continuous process which takes place at various management levels of the College and involves students, administrators, faculty, staff and stake holders in a coordinated effort to constantly improve the College's ability to best serve the residents of the District. Energies focus on stakeholder concerns, community condition, capital asset assessment, debt levels, performance measures and safety.

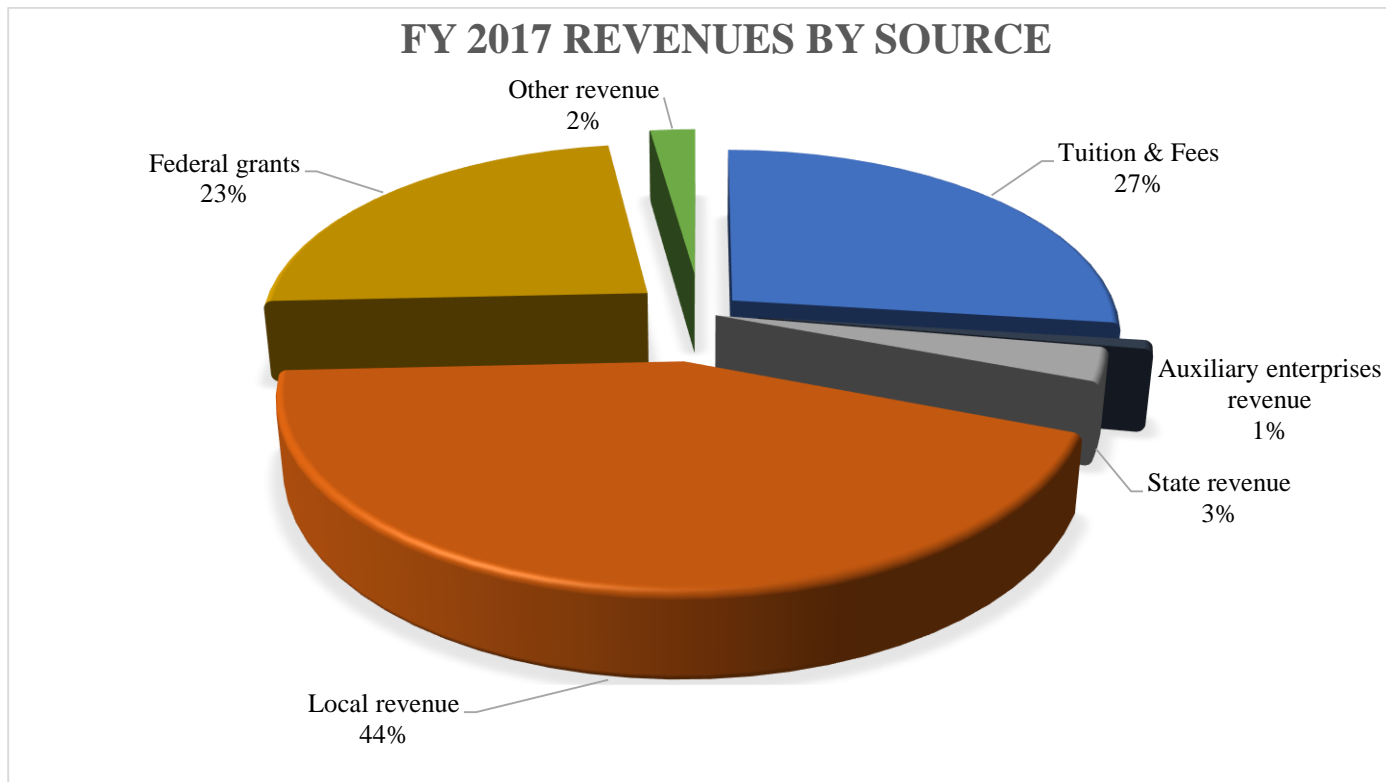
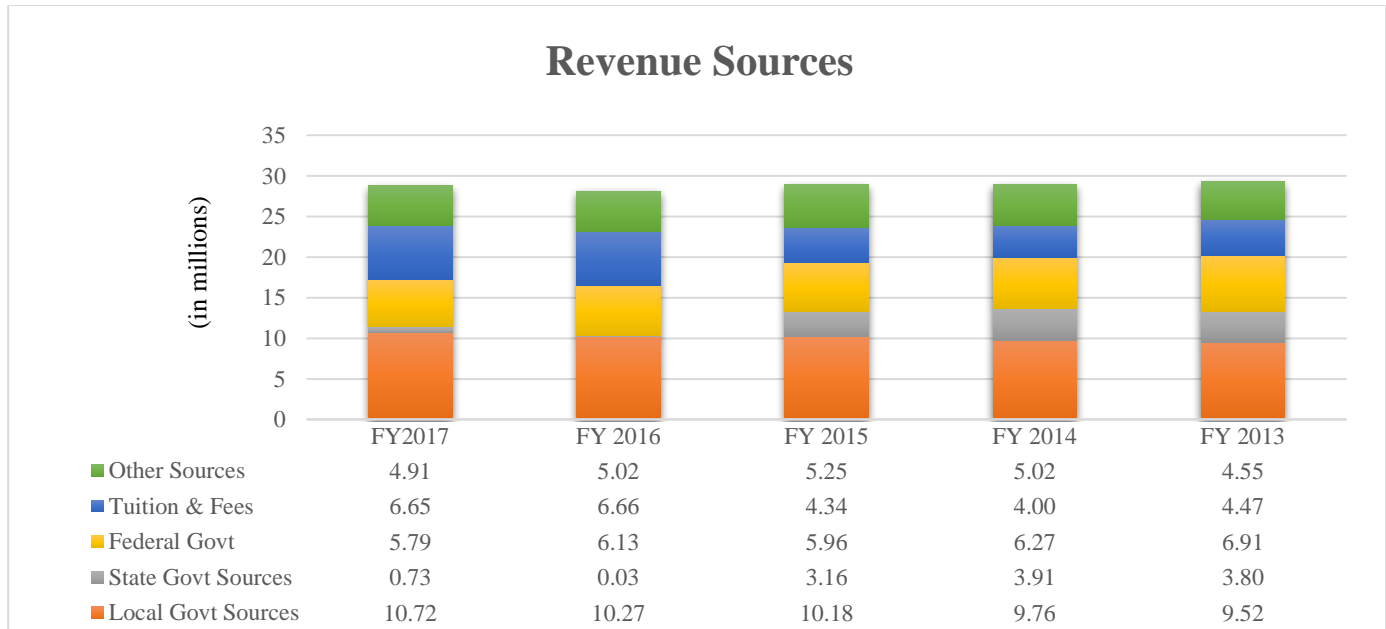
It is the philosophy of the College that a balanced budget is a fundamental element of financial accountability. Expenditures for a given year should be no greater than projected resources available. Thus, the first step in the budgeting process is development of a comprehensive revenue estimate. This estimate is extracted from the most recent known data and projections from the five-year forecasting model of assumptions used by the budget committee. Revenue projections are refined as the College progresses through the budget process.

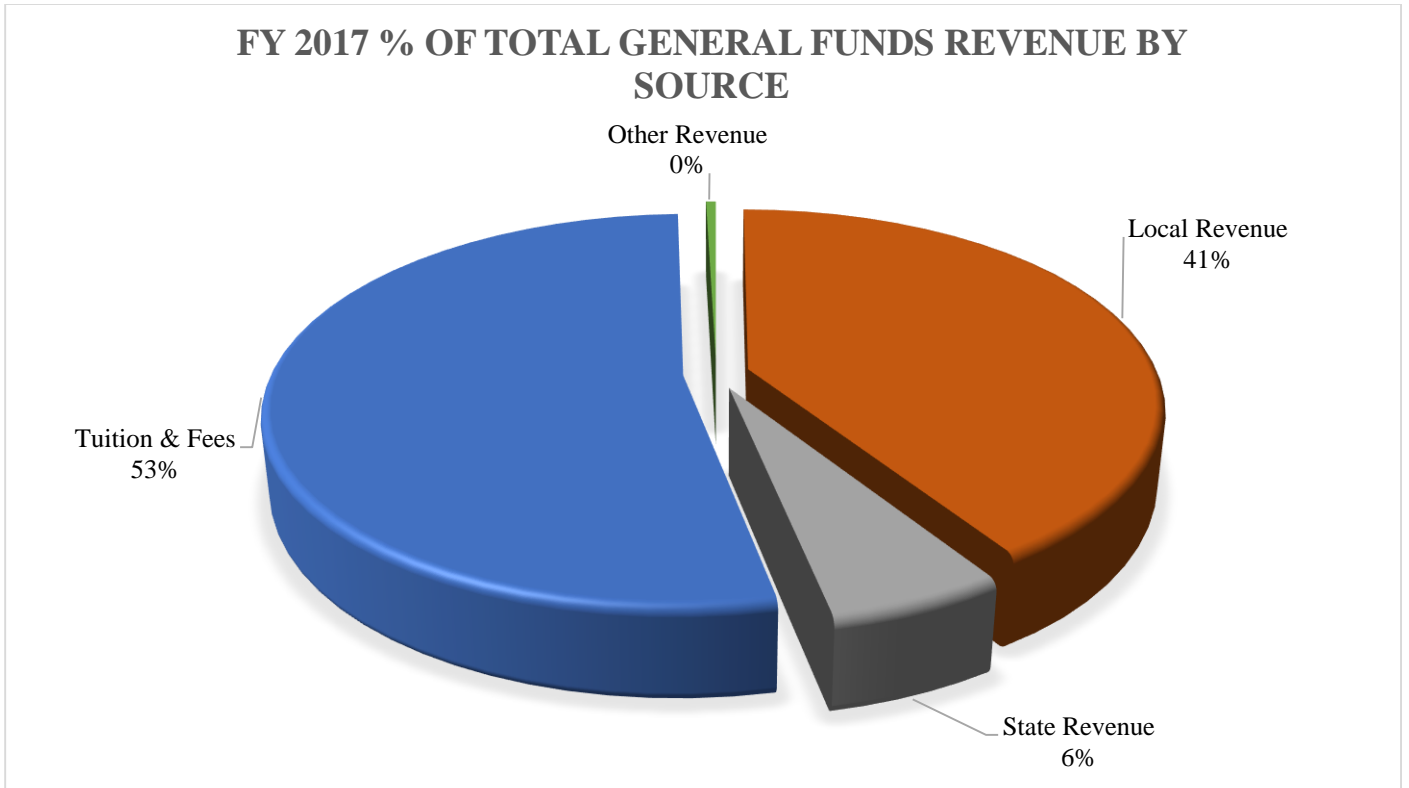
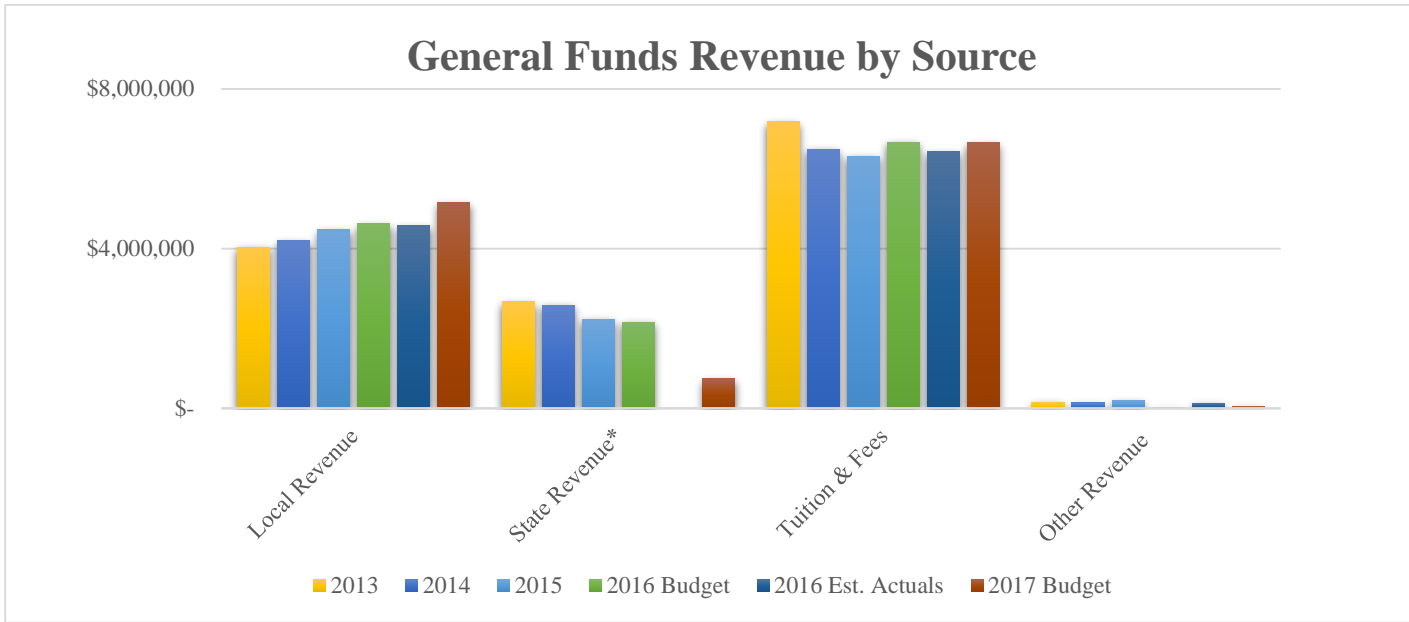
Significant Financial and Demographic Changes

The most critical issues facing the College in the near future are enrollment, property tax base changes or state mandated property tax freeze and lack of state budget or cuts. Many factors affect student enrollment including economic factors, financial aid factors, population trends and barriers specific to individual students. The college continues to work diligently to assure that all students apply to receive all financial aid they are qualified to receive. This can include federal funding sources such as Pell Grants, Direct Loans, and/or state monetary award grants, if funded by the State of Illinois. In recent years, these sources have been reduced. The Department of Education rules now state that loans are to be disbursed by the college financial aid department. The college has seen an 8% increase in the average amount of aid our students receive. Population for the district and the K-12 schools within our district has declined and unemployment rates remain above the state average.

Significant Budgetary Items:

Revenue within each fund is classified according to source: Local Sources, State Sources, Federal Sources, Tuition and Fees, and Other Sources (not including Transfers In). The chart below illustrates revenue sources for the FY 2017 Budget. In the past, the College has relied on three major sources of revenue for operating – Local Government Sources (property taxes), State Government Sources (ICCB grants), and Tuition and fees. Federal Sources reflect grants received and restricted to expenditures for specific purposes. Fund balance appropriations are not included. The FY 2017 budget reflects a more conservative approach to state funds. State government sources have been reduced 40%.





In FY 2017, the three largest categories comprise 100% of the available operating revenue.

Student Enrollment Trends

We serve a diverse group of students. In the fall of 2016, the College enrolled 2,082 students, with an average age of 24 years. Women represented 62 percent of the student body and 55 percent of the student body were part-time students. Many students balance the demands of College with work and family responsibilities.

The following table illustrates enrollments and total credit hours over the last four years and projected for 2017, 2018, 2019, and 2020.

Fiscal Year	2013	2014	2015	Estimated 2016	Projected 2017	Projected 2018	Projected 2019	Projected 2020
Fall College Enrollment	2,460	2,328	2,200	2,082	2,082	2,113	2,145	2,177
Annual Full-time equivalent students	1,599	1,450	1,339	1,344	1,344	1,358	1,375	1,392
Continuing Education Credit Hours	1,087	548	696	517	522	533	543	554
Total Annual Credit Hours	47,972	43,525	40,172	40,329	40,329	40,732	41,241	41,757

The College has the resources required to serve student enrollment. We have demonstrated our ability to serve increasing enrollments due to dislocated workers but also acknowledge those students have completed their education and reentered the workforce. We are now faced with the continued unemployment rate rising and retraining needed due to the economic condition of the area.

Tax Base Trends

Taxes are generated from a general property tax placed upon all real property within the College district. For fiscal year 2017, local tax revenues include taxes levied on property owners for calendar year 2015, payable in June and September of 2016. The taxable value or equalized assessed valuation (EAV) approximates one-third of the market value of the land in the district. The underlying value of this real property has experienced long-term growth of approximately 2% annually.

Economic conditions in the communities served by Carl Sandburg College District 518 are such that many industries have moved from the area. We are also faced with 40% of our district being comprised of farmland.

The loss of industry has affected our tax base; however future possibilities for the community look promising and we anticipate level to small increases in FY 2017-2019.

Property Taxes.

The following table illustrates the College’s property tax levy rates and EAV over the last fiscal years.

EAV supporting our fiscal year:

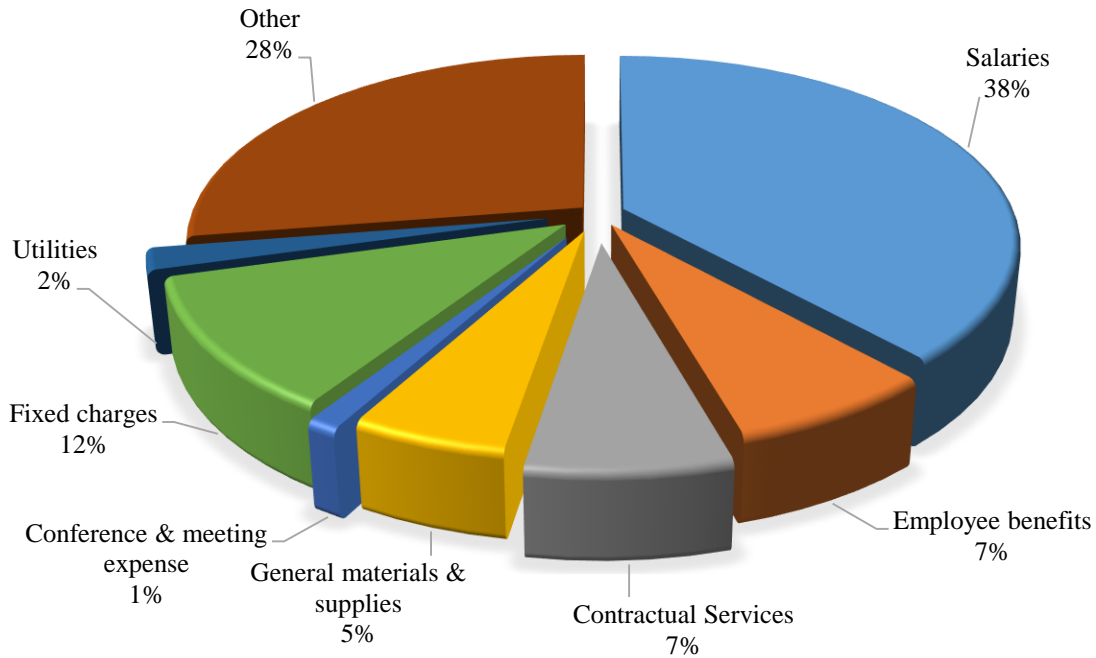
FY	2013	2014	2015	2016	Estimated 2017
EAV	\$ 1,501,003,400	\$ 1,531,672,301	\$ 1,567,752,501	\$ 1,621,847,863	\$ 1,653,758,579
% increase/(decrease)	2.8%	2.0%	2.4%	3.5%	2.0%
Levy Rate (per \$100 of assessed valuation per levey year)	\$ 0.6175	\$ 0.6228	\$ 0.6252	\$ 0.6192	0.6331
% increase/(decrease)	-0.2%	0.9%	0.4%	-1.0%	2.2%
Change in tax extension	\$ 236,876	\$ 270,559	\$ 261,706	\$ 241,520	\$ 427,464
% increase/(decrease)	2.62%	2.92%	2.74%	2.46%	4.26%

State Revenue

FY 2017 State of Illinois appropriations are anticipated to decline due to the financial difficulties the state faces. With no specific state budget for FY 2016 and no information available, the College has budgeted a 67% decrease from FY 2015 for FY 2017. Receipts from State scheduled grant payments for Base Operating grants, Equalized Assessment grants and Adult Education grants have been received at extended and irregular times over the past couple of years. With continuing shortfalls in state funding, the college is prepared to utilize our Working Cash fund to ensure that payments of all obligations are met in a timely fashion.

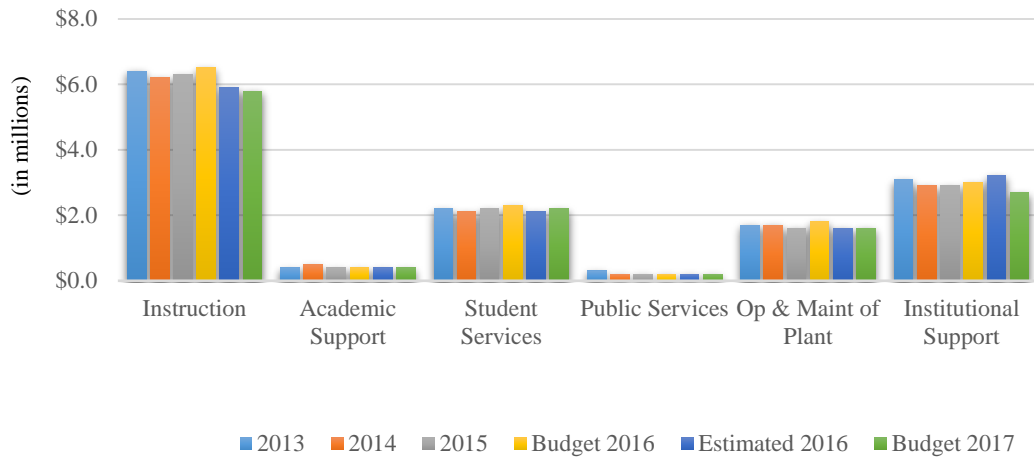
Substantially all employer contributions to the State University Retirement System have been recorded by the State of Illinois on behalf of the individual employers at an actuarially determined rate. These contributions have not been fully funded. The College recognizes the proportionate share of collective pension expense as both revenue and matching expenditure in the financial statements. These amounts are not being shown in the budget.

EXPENDITURE BUDGET 2017

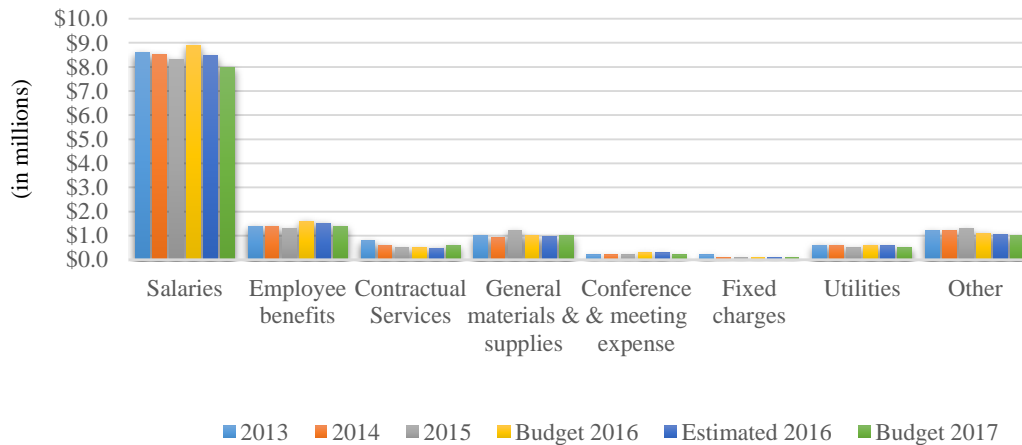


The rolling salary agreement in effect through Fiscal Year 2019 allows the College to project known salary increases. Fiscal Year 2017 includes a 3.0% increase in salaries. As medical costs continue to soar, the administration, in an effort to operate knowing maximum costs, changed the employee health insurance to a wholly funded plan which began January 1, 2006. This enabled us to budget with known costs for the balance of calendar year 2016 of \$8,233 per full-time employee. College scholarships for students have been budgeted based on prior actual figures as tuition revenue and student service other expense at \$625,000.

General Funds Expenditures by Program



General Funds Expenditures by Object



Expenditures shown for the College’s General Fund are presented by program area and by object. Expenditures have remained fairly consistent. The SURS contribution is not included.

Summary of Fiscal Year 2017 Final Budget

The College budget is primarily a communications document, presenting the College's financial plans to the residents of the District in a reasonably compact but informative format. The budget represents our efforts to control expenditures while still maintaining the quality of education, technological foresight, and responsiveness to community educational needs. Shown below is the projected consolidated financial overview of the College for Fiscal Year 2017. The budgeted decrease in net assets is due primarily to the use of funds to upgrade technology and capital refresh projects.

CARL SANDBURG COLLEGE SUMMARY OF FISCAL YEAR 2017 FINAL BUDGET

Budgeted Operating Revenues	\$ 6,648,995
Budgeted Operating Expenditures	<u>(25,235,160)</u>
Budgeted Operating Loss	<u>\$ (18,586,165)</u>
Budgeted Nonoperating Revenues	\$ 18,991,981
Budgeted Nonoperating Expenditures	<u>(664,511)</u>
Budgeted Net Nonoperating Expenditures	<u>\$ 18,327,470</u>
Budgeted Decrease in Net Assets	<u><u>\$ (258,695)</u></u>

Budget and Financial Summaries

Balanced Budget

The following table summarizes revenues and expenditures by major fund categories. The College strives to meet the adoption of a balanced budget, where expenditures equal the available resources. FY 2017 includes new course fees related to lab and clinical courses to help offset rising costs related to these areas. The college continues to experience increasing costs for salaries and benefits, our largest cost of operations.

CARL SANDBURG COLLEGE SUMMARY OF REVENUES BY FUND

	FY 2015 Actual Revenues	FY 2016 Adopted Budget	Estimated Revenues	FY 2017 Budgeted Revenues
General Funds				
Education Fund	\$ 15,795,201	\$ 12,780,900	\$ 9,613,614	\$ 11,029,022
Operations & Maintenance	1,744,309	1,703,489	1,501,696	1,561,359
Special Revenue Funds				
Restricted Purpose	6,968,882	7,259,684	6,129,940	5,786,399
Audit	79,207	82,425	80,796	82,863
Liability Protection Settlement	2,124,755	2,197,935	2,190,032	2,177,550
SILO	6,000	5,500	6,044	5,500
Debt Service	13,340,482	3,398,463	7,490,644	2,572,210
Capital Projects				
Operations & Maintenance Restricted	91,427	94,145	119,247	820,880
Strategic Technology Endowment	269,955	232,500	177,121	200,000
Auxiliary	682,382	586,569	639,394	332,023
Working Cash	50,535	79,625	63,168	63,000
Total Revenues	\$ 41,153,135	\$ 28,421,235	\$ 28,011,696	\$ 24,630,806
Interfund Transfers	1,301,918	938,755	838,755	1,010,170
Funds Used/(Carried Forward)	946,874	435,584	1,712,930	258,695
	\$ 43,401,927	\$ 29,795,574	\$ 30,563,381	\$ 25,899,671

SUMMARY OF APPROPRIATIONS BY FUND

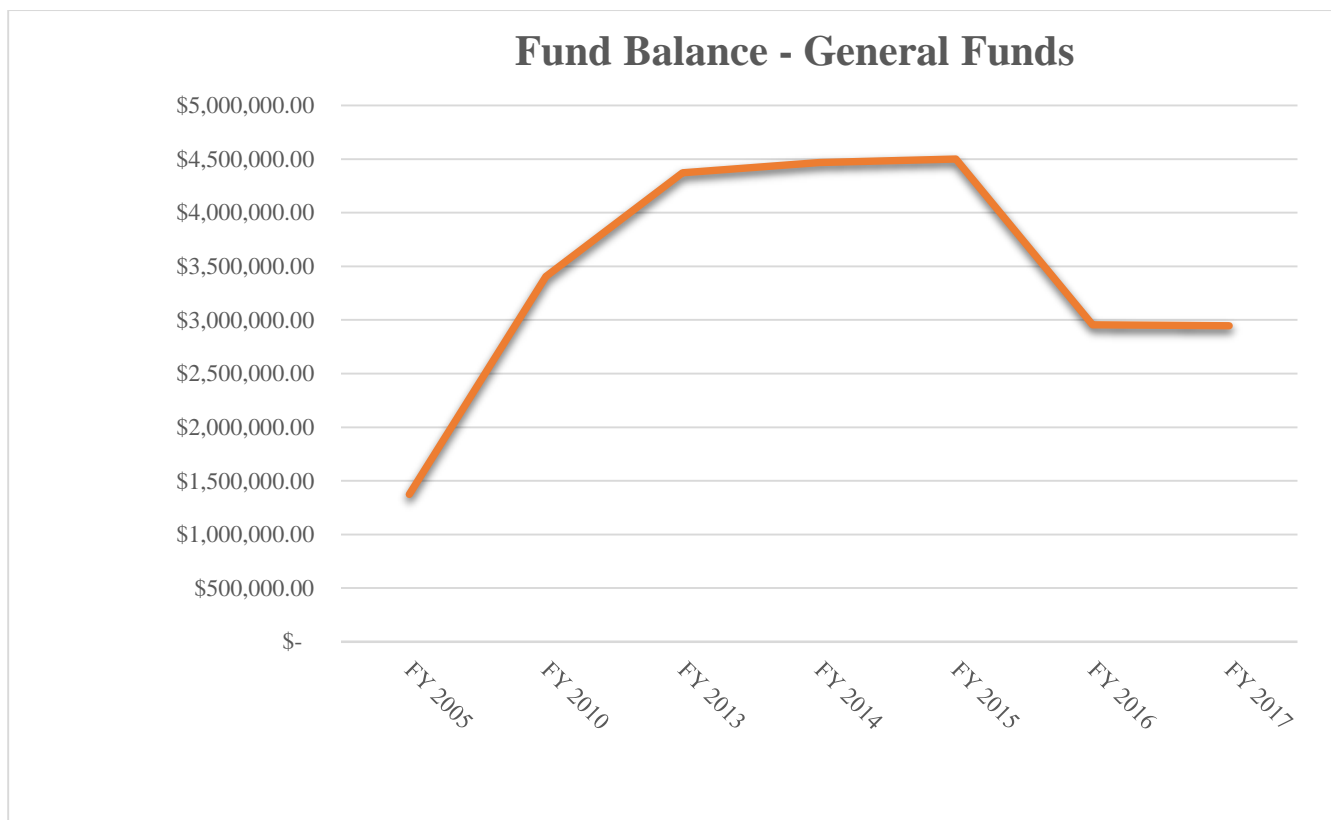
	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	Estimated Expenditures	FY 2017 Budgeted Expenditures
General Funds				
Education Fund	\$ 16,107,323	\$ 13,422,429	\$ 11,690,137	\$ 11,619,022
Operations & Maintenance	1,705,649	1,837,224	1,748,252	1,615,586
Special Revenue Funds				
Restricted Purpose	6,926,555	7,259,684	6,129,940	5,786,399
Audit	71,389	69,798	59,965	70,058
Liability Protection Settlement	2,000,589	1,981,854	1,997,669	2,037,917
SILO	-	100,000	100,000	48,500
Debt Service	13,385,912	3,401,891	7,355,487	2,576,801
Capital Projects				
Operations & Maintenance Restricted	1,203,058	209,000	103,198	835,000
Strategic Technology Endowment	1,232,193	760,380	659,130	628,250
Auxiliary	697,876	673,689	639,978	661,838
Working Cash	71,383	79,625	79,625	20,300
Total Appropriations	\$ 43,401,927	\$ 29,795,574	\$ 30,563,381	\$ 25,899,671

General Funds Projected Fund Balance

The college has constructed the FY 2017 operating budget as conservatively as possible, especially with the continued uncertainty with state funding. Still, the college will use fund balance appropriations of approximately \$260,000 in FY 2017 to upgrade technology and capital refresh projects.

At year end, unexpended and unencumbered monies held within a particular fund accumulate from year to year and are designated as fund balances. Various reasons can account for the accumulation of fund balances. In some instances conservative spending of budgeted monies creates a surplus at year end. In other instances, monies are received in one fiscal year with the intent to be expended in a subsequent year for a particular purpose. This would be typical for a capital construction project that takes potentially longer to complete. Accumulated fund balances are available for appropriation in subsequent years. The graph below reflects the use of fund balance in FY 2016, due to lack of state funding.

These fund balance appropriations represent revenues generated in previous fiscal years that are intended to be used in the current budget to upgrade technology and capital refresh projects.



Acknowledgments:

We would like to express our appreciation to the Board of Trustees for their continued interest in planning and conducting the fiscal operations of the College in a responsible and accountable manner.

Respectfully submitted,

By: s/s Lori L. Sundberg

Lori L. Sundberg, DBA
President

By: s/s Lisa Blake

Lisa Blake
Chief Financial Officer

II. Organizational Section



The Main Campus - Galesburg



The Branch Campus - Carthage

Explanation of Financial Structure

For financial reporting purposes, the College is considered a special-purpose government engaged only in business-type activities. The College's financial statements focus on the College as a whole. The College financial statements are designed to emulate corporate presentation models whereby all college activities are consolidated into one total. The statements are presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned and expenses are recorded when an obligation has been incurred. For budgeting purposes, the accounts of the College are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund balances, revenues and expenditures. Pursuant to the Board of Trustees resolution, property tax levies passed in December of the calendar year are allocated and will be recognized as revenue in the following college fiscal year. The following Fund types are used by the College. This differs from generally accepted accounting principles (GAAP) as follows:

1. Capital and equipment expenditures greater the \$5,000 will be eliminated from the statement of revenues, expenses and changes in net assets. Depreciation expense will be reflected.
2. For budgetary purposes, encumbrances are recorded as expenditures but are reflected as reservations of Fund Balance for GAAP purposes.
3. For GAAP purposes, the College reports retirement contributions made by the State of Illinois on behalf of the College as both a revenue and expenditure; however, such contributions are not reflected within the budget.
4. For financial statement purposes, the college reports restricted and unrestricted net assets. For budgetary purposes, fund balances are reported, which encompass both of these categories.

Governmental Fund Types

The General Fund,

which consists of the Education Fund and the Operations and Maintenance Fund, is the general operating fund of the College. It is used to account for the day-to-day operation of the school district. Revenues are received from state and local government and student tuition and fees. Expenditures are tracked by program and object code (description of the expense.)

The Special Revenue Fund,

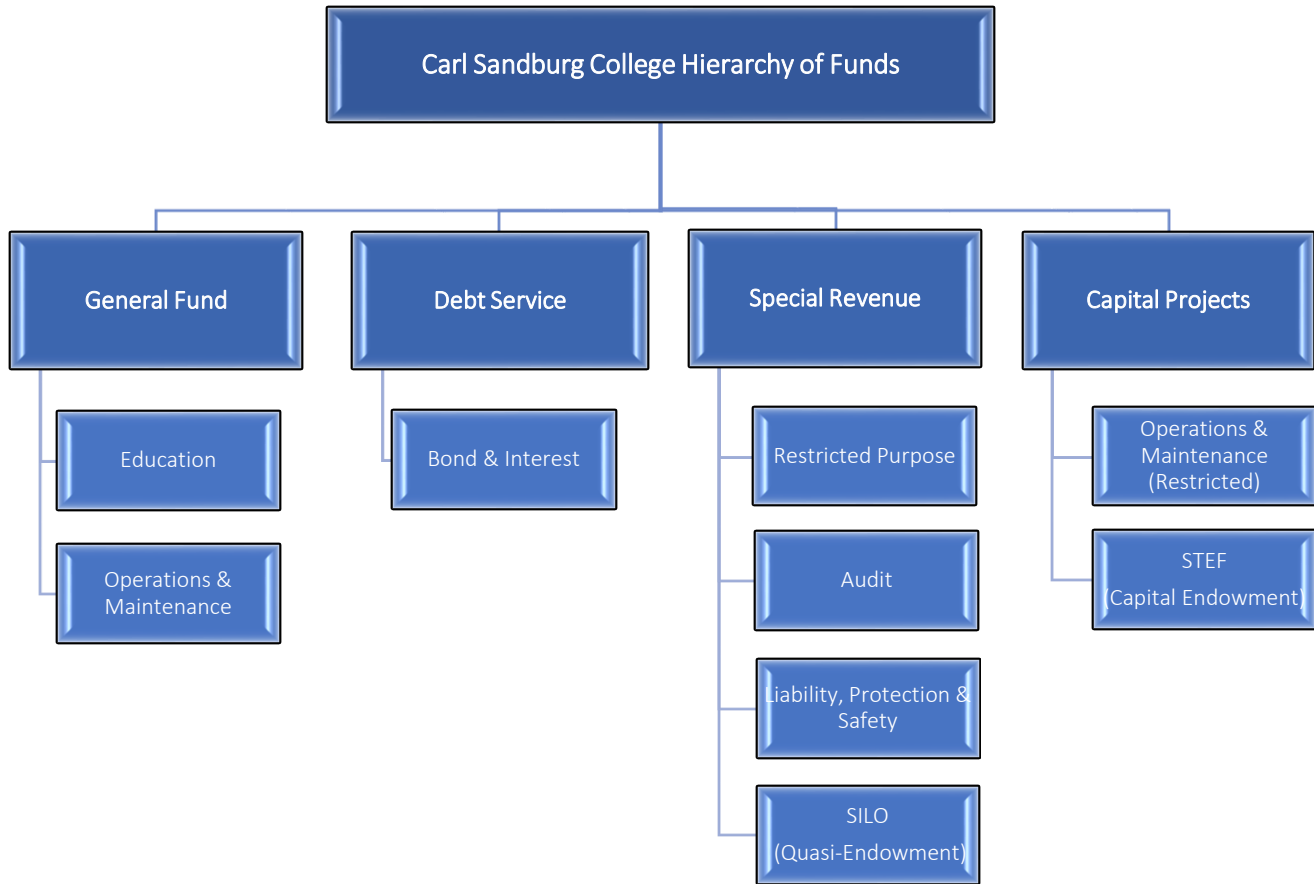
which consists of the Restricted Purpose Fund, Audit Fund, the Liability, Protection, and Settlement Fund, and the Program Quasi-Endowment "SILO" Fund. These funds are used to account for the proceeds for specific revenue sources that are legally restricted to expenditures for specific purposes.

The Debt Service Fund,

which consists of the Bond and Interest Fund, accounts for the accumulation of resources for and the payment of debt principal, interest, and related costs.

The Capital Projects Fund,

which consists of the Operations and Maintenance (Restricted) Fund and the Capital Endowment Fund, is used to account for financial resources to be used for the acquisition or construction of major capital facilities and technology enhancements.



For budgetary purposes all governmental funds are accounted for on a cash basis with “financial flow” measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of “available spendable resources.” Governmental fund operating statements present increases (receipts and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Proprietary Fund Types

The Enterprise Fund

The Enterprise fund is used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the College is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the College has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Fund Type

Fiduciary Funds

Fiduciary Funds are used to account for assets held by the College in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds.

The Nonexpendable Trust Fund

(The Working Cash Fund) accounts for financial resources held by the College to be used for temporary transfers to the operating funds.

Classification of Revenues and Expenditures

Revenues

Revenues for the district are classified by source within a fund. Revenues are grouped into major divisions. The divisions, with examples of major revenue sources, are:

- Local government sources – Property taxes, Corporate Personal Property Replacement Taxes
- State governmental sources – ICCB grants, , SURS
- Student Tuition and Fees
- Other – Interest income

Expenditures

Expenditures are classified by fund, program, and object.

Major programs are:

- **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 (associate degree credit and certificate credit). It includes expenditures for department chairpersons, administrators, and support staff for whom instruction is an important role. It also includes all equipment, materials, supplies, and costs that are necessary to support the instructional program.
- **Academic Support** includes the operation of the library, educational media services, instructional materials center, and academic computing used in the learning process. Some other activities include tutoring, leaning skills centers, and reading and writing centers.
- **Student Services** function provides assistance in the areas of financial aid, admissions and records, placement, testing, counseling, and student activities.
- **Public Service/Continuing Education** consists of noncredit classes and other activities of an educational nature, such as workshops, seminars, forums, exhibits, and the provision of college facilities and expertise to the community designed to be of service to the public.

- **Auxiliary Services** provides for the operation of the cafeteria, bookstore, student organizations, athletics, and other related activities. Activities included in Auxiliary Services should be self-supporting.
- **Operation and Maintenance of Plant** consists of housekeeping activities necessary in order to keep the physical facilities open and ready for use. Maintenance of plant consists of those activities necessary to keep the grounds, buildings, and equipment operating efficiently. This function also provides for plant utilities as well as equipment, materials, supplies, fire protection, property insurance, and other costs that are necessary to support this function.
- **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 data processing, fiscal operations, legal services, public relations, etc.

Use of Funds

	General Fund	Special Revenue	Bond & Interest	Capital Projects	Auxiliary Fund	Working Cash Fund
Instruction	X	X				
Academic Instruction	X	X				
Adult Ed	X	X				
Academic Support	X					
Library	X					
Student Services	X	X			X	
Admissions/Records	X					
Enrollment Services	X	X				
Financial Aid	X	X				
Recruitment	X				X	
Athletic Director					X	
Public Services	X					
Community Service	X					
Continuing Education	X					
O&M Physical Plant	X					
Building Maintenance	X					
Custodial Services	X					
Utilities	X					
Auxiliary Fund					X	
Bookstore					X	
Student Activities					X	
Institutional Support	X	X	X	X		X
Audit		X				
Bond & Interest Payments			X			
Cash Transfers	X	X		X		X
Communications	X					
Human Resources	X					
Marketing & Public Relations	X					
PHS				X		
Security/Risk Management		X				

Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting – under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation – is utilized in the Governmental Funds. Encumbrances outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

Summer School Revenues and Expenditures

Summer session revenues prior to fiscal year 2004 were recognized entirely in the year the tuition was collected. Related expenditures were paid over the summer term. Beginning in fiscal year 2004, the College changed this to be in compliance with Government Accounting Standards issued by GASB. Summer school revenues will be allocated by the number of days taught in each fiscal year. Revenues not earned until the following year will be deferred and shown as a liability on the Statement of Net Assets. Expenditures will be fine as they are paid out over the term and payroll due by June 30 is paid on June 30.

Property Taxes

The board of the College adopted a resolution in November of 2001 regarding property taxes. It determined that local real estate taxes are to be recorded as deferred revenue in the year of the levy and are recognized 100% as revenue the following year when substantially collected.

Fixed Assets

Prior to fiscal year 2004, only the Proprietary Funds capitalized and depreciated assets. During that time, General fixed asset purchases were recognized as capital outlay expenditures of the governmental fund types and were then capitalized at cost in the general fixed asset account group. In March of 2001, the College's board adopted a resolution to become GASB compliant and capitalize all assets valued at over \$5,000, regardless of fund, and depreciate them over their useful life recommended by the Illinois Community College Board.

Fund Balance Policy

The College strategic plan adopted a financial goal of maintaining an operating fund balance equal to 25% of the previous year's adopted operating budget.

Cash Balance

The College strategic plan adopted to maintain a cash balance of 60 operating days.

Explanation of Budgeting Methods

The College adopts legal budgets for all Governmental Fund types.

The College's budgetary basis of accounting differs from generally accepted accounting principles (GAAP). For budgetary purposes, encumbrances are recorded as expenditures but are reflected as reservations of fund balance for GAAP purposes. Appropriations not encumbered by year-end lapse. Though budgeted, capital expenditures will be eliminated from the statement of revenues, expenses and changes in net assets, and depreciation expense will instead be reflected. Internal service and intra-agency (primarily student financial aid use to fund tuition) revenue and expenditures, while budgeted, will be eliminated for financial reporting.

It is the philosophy of the College that a balanced budget is a fundamental element of financial accountability. Expenditures for a given year should be no greater than projected resources available.

Budget and Financial Policies

The official budget adopted by the Board of Trustees is the same as the operating budget in total. In other words, the law requires the Board to adopt a budget that specifies expenditures by object and function (purpose). The College actually operates with a budget that is far more detailed to better control expenditures. Within each fund, budgets are adopted for each fiscal year.

Capital projects are coordinated with the development of the operating budget. Future operating costs associated with new capital improvement will be projected and included in operating budgets. The College identifies estimated costs and potential funding sources for each capital project proposal before it is submitted to the Board for approval. All financial activity is monitored monthly comparing the budgeted funds to reduce cost overruns.

The Tentative Budget is presented to the Board of Trustees in May and approved for public display for at least thirty days prior to a public hearing and final adoption. Notice of the public display is published in a local newspaper. The public hearing and adoption of the Final Budget take place at the June Board meeting.

Once the Final Budget is adopted, copies are filed with the Illinois Community College Board (ICCB) by October 15.

Mr. Scott Erickson	Knox County Courthouse	200 S. Cherry St.	Galesburg, IL 61401
Mr. Jim Nelson	Fulton County Courthouse	200 N. Main St.	Lewistown, IL 61542
Mr. Kerry Asbridge	Hancock County Courthouse	PO Box 39	Carthage, IL 62469
Ms. Amanda Rousonelos	Henderson County Courthouse	PO Box 308	Oquawka, IL 61469
Ms. Barbara Link	Henry County Courthouse	307 West Center St.	Cambridge, IL 61238
Ms. Gretchen DeJaynes	McDonough County Courthouse	1 Courthouse Square	Macomb, IL 61455
Ms. Phyllis Bewley	Mercer County Courthouse	PO Box 66	Aledo, IL 61231
Ms. Linda Ward	Schuyler County Courthouse	PO Box 200	Rushville, IL 62681
Ms. Linda Pyell	Stark County Courthouse	PO Box 97	Toulon, IL 61483
Ms. Tina Conard	Warren County Courthouse	100 W. Broadway	Monmouth, IL 61462

The District observes laws and policies as set forth by the State of Illinois, the Illinois Community College Board and the District's Board of Trustees. The following is a synopsis of the guidelines that affect major aspects of budgeting and finance for the College.

Carl Sandburg College Board of Trustees Policies

Board Policies

1.12 Duties and Responsibilities of the Governing Board

While duties of the College Board are set forth in the Public Community College Act, the details of which are heretofore set out, more specifically the duties of the Board will be as follows:

4. To approve the annual budget. - The Board of Trustees of Carl Sandburg College will adopt an annual budget according to the budget development calendar approved each January. The Budget will cover the fiscal year from July 1 through June 30 of each year. The Board may from time to time make transfers between the various items in any fund as long as that transfer does not exceed an aggregate of 10% of the total of said fund as set forth in the budget. If the total should exceed 10%, the Board may proceed to amend said budget with the same procedure used for adoption of the original budget.
5. To approve the expenditure of all funds as prescribed in purchasing procedures. - The College will provide needed supplies, materials, equipment and contracts for work to support the educational programs of the College District through the use of sound, efficient, and effective purchasing procedures that are in compliance with The Public Community College Act and Administrative Rules of the Illinois Community College Board.
11. To consider and act on recommendations of the chief executive officer on all matters related to construction, maintenance, and operation of the physical structure and grants of the college and on the acquisition of equipment and of supplies.
13. To provide for an annual audit of all funds handled under the authority of the College in accordance with law and generally accepted accounting procedure. - Each district is required to submit three copies of its external audit to the ICCB by October 15 following the end of the fiscal year. Required schedules and recommended formats are detailed by the ICCB.
16. To invest any surplus funds in securities which meet the requirements of the Illinois Public Community College Act and which provide for the most attractive rate of investment possible. - The College Treasurer is authorized to purchase and sell investments, authorize wire transfers, authorize the release of pledged collateral, and execute any documents required under this procedure.

Administrative Services Policies

2.6 Investment of Funds

It shall be the responsibility of the Chief Financial Officer to invest surplus funds in accordance with the Illinois Public Community College Act, Chapter 122 - Sec. 103-47.

2.12 Bidding/Purchasing Number

The chief business services officer shall be responsible for effecting appropriate regulations and procedures for securing services, materials, supplies, and equipment at the lowest possible cost consistent with satisfactory standards for quality and service for the college.

Academic Services Policies

3.1 Advisory Committees

The regulations and procedures of the College shall provide for curricular and programmatic advisory committees. These committees may be comprised of graduates and employers and other persons who may be of assistance in developing and maintaining quality institutional and academic standards and programs.

Illinois Statutes

805/3-20.1. Adoption of annual budget; contents; fiscal year

- In accordance with the Illinois statutes, the College has established a fiscal year that begins on the first day of July of each year and ends on the following 30th of June.
- The College Board of Trustees adopts a budget development calendar allowing an annual budget to be developed. The budget is considered an estimate of revenue to be earned and also a controlled spending plan for the ensuing year. Per the budget development calendar a tentative budget is adopted by the Board of Trustees in May. The calendar also outlines the notice of public hearing and availability for public inspection prior to the adoption of a final budget by the Board of Trustees in June.
- The board may make transfers between the items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget. The board may amend the budget by the same procedure as provided for in its original adoption.

805/3-20.3. Expenses payable from taxes for operation and maintenance of facilities purposes and for purchase of college grounds; educational fund

- Accounts are established in the Operations and Maintenance Funds and a budget officer assigned to monitor this activity. All payment requests are approved by the budget officer and the purchasing officer.

805/3-20.5. Determination of amount to be raised by tax for educational purposes and for operations and maintenance of facilities purposes; certificate of tax levy

- The College presents a board item each year at the November meeting with tentative tax levies. This item includes historical levy information as well as estimated property values and allowed rates. Any additional notices and public hearings needed due to increased rates are also presented. This process allows for adoption of the tax levies and certificates at the December meeting so filing with county clerks can take place before the last Tuesday in December each year.
- The College covers all or part of ten counties. The College surveys all 10 county clerks to determine projected EAV. After the Board adopts the tax resolution, the certificate of tax levy is filed with all 10 county clerks.

805/3-27. Payment of orders and bills; revolving funds; collection of funds

- The College annually renews the treasurer's bond.
- Monthly reports of all authorized expenditures are included in board packets to all board members.

- An external audit is performed annually by licensed public accountants, typically beginning in August after the close of the fiscal year and the report issued in early October. The Board approves changes in the firm selected to perform the audit.
- After completion of the external audit, the annual financial report is published and a copy and certification of publication is submitted to ICCB by the December 1 deadline.

805/3-27.1. Contracts

- The College follows a request for proposal process for supplies, materials, or work involving an expenditure in excess of \$25,000. This allows all interested parties to bid. Typically ads are run within and out of our immediate district area. The request is also posted on our website under the business services section. A pre-bid meeting is scheduled to allow for any questions to be addressed. There are specific deadlines set for bids to be submitted. This way, all parties having followed the bid specifications will be considered during the College review of the bids.

805/3-33.5. Working Cash Fund; monies derived from bonds; state and federal funds

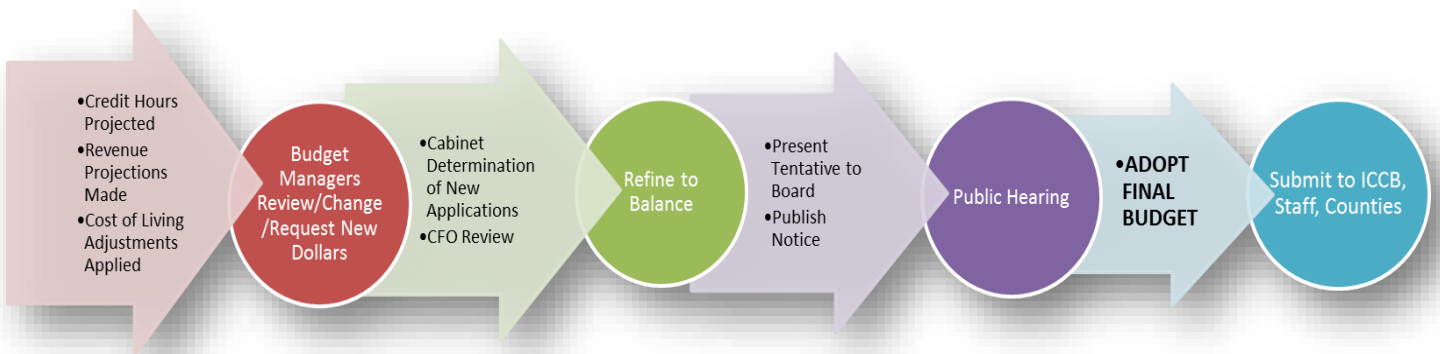
- A Working Cash Fund has been established and accounted for separately. Investments are reconciled monthly.

805/3-33.6. Working cash fund; transfers of monies; abolition of fund

- Interest earned on the investments of the Working Cash Fund is budgeted each year by the budget committee. This is presented in the tentative budget and adopted with the final budget. Each year a resolution is adopted to allow the transfer of the interest earned to the General Fund.

Budget Development

In January of each year, the cabinet reviews the proposed budget calendar which is developed by the Chief Financial Officer. This calendar (included within this section) details the chain of events that occur for planning, preparation and adoption of the Final Budget. A shell budget is developed using cost of living increase assumptions determined by the cabinet and backing out new money requests from the previous year. Beginning in February, enrollment and revenue projections for the new fiscal year are developed and refined. Requests for new budget dollars, new equipment, new programs, new staff and capital improvements are submitted by the budget managers to the appropriate Vice-President. These new initiatives are reviewed by the budget committee for approval and funding. Final Budget requests are turned in during March, compiled and compared to revenue projections. Adjustments necessary to balance the budget are discussed and made. Following this, a balanced Tentative Budget is presented to the President, Cabinet and Board of Trustees at the May meeting. Final adoption of the budget is approved at the June meeting. Procedurally, the budget, once it is published in the form of the legal budget, may not be changed until it is acted upon by the Board of Trustees. At the time of initial approval, and at any time thereafter, the Board may transfer among budgeted items in a fund, providing that all transfers do not exceed 10 percent of the total of such fund as set forth in the budget. The local board of trustees also may amend the budget by using the same procedure as the original adoption.



Capital Projects Process

Budget managers have the opportunity during the budget process to submit requests for capital equipment as well as capital improvement projects for the facilities. Capital assets include property, equipment, and infrastructure assets, such as roads and sidewalks. Capital assets are defined by the College as assets with an initial unit cost of \$5,000 or more and an estimated useful life in excess of two years. Such assets are recorded at historical cost. Donated capital assets are recorded at estimated fair value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. These requests are formalized in writing and presented to the appropriate Cabinet member. During the budget process, these requests are discussed and analyzed by the Cabinet. Approvals are made based on availability of funds and priorities of the district in conjunction with the Institutional Focal Points and Goals of the College.

Each Cabinet Officer has been provided with contingency accounts to help address capital projects. The College believes the State of Illinois budget problems will persist well into the future. This has caused/forced the College to plan for projects to be locally funded. The most recent infrastructure improvements and building expansions have been done through the prudent utilization of bonded indebtedness, which none the less did negatively affect the College's Primary Reserve.

Capital project planning currently includes technology enhancements and refreshing college offices, furniture and rolling stock. There are no additional building expansions on the near horizon. These projects will be funded thru the use of accumulated interest income on our STEF fund and will not impact the operating dollars of the College. Additional safety projects will continue to be funded thru the Protection, Health, Safety tax levy, again not impacting our daily operating dollars. Completed projects have improved the environment for the students, faculty and staff. The College believes there are opportunities in the Allied Health fields. Dollars spent on the construction expansion and enhancements have allowed for increased credit hours in the Allied Health programs. The College also believes incoming students need to refresh their academic skills to be successful in college courses. Additional enhancements in the College Prep/Developmental areas have also allowed for increased credit hours.

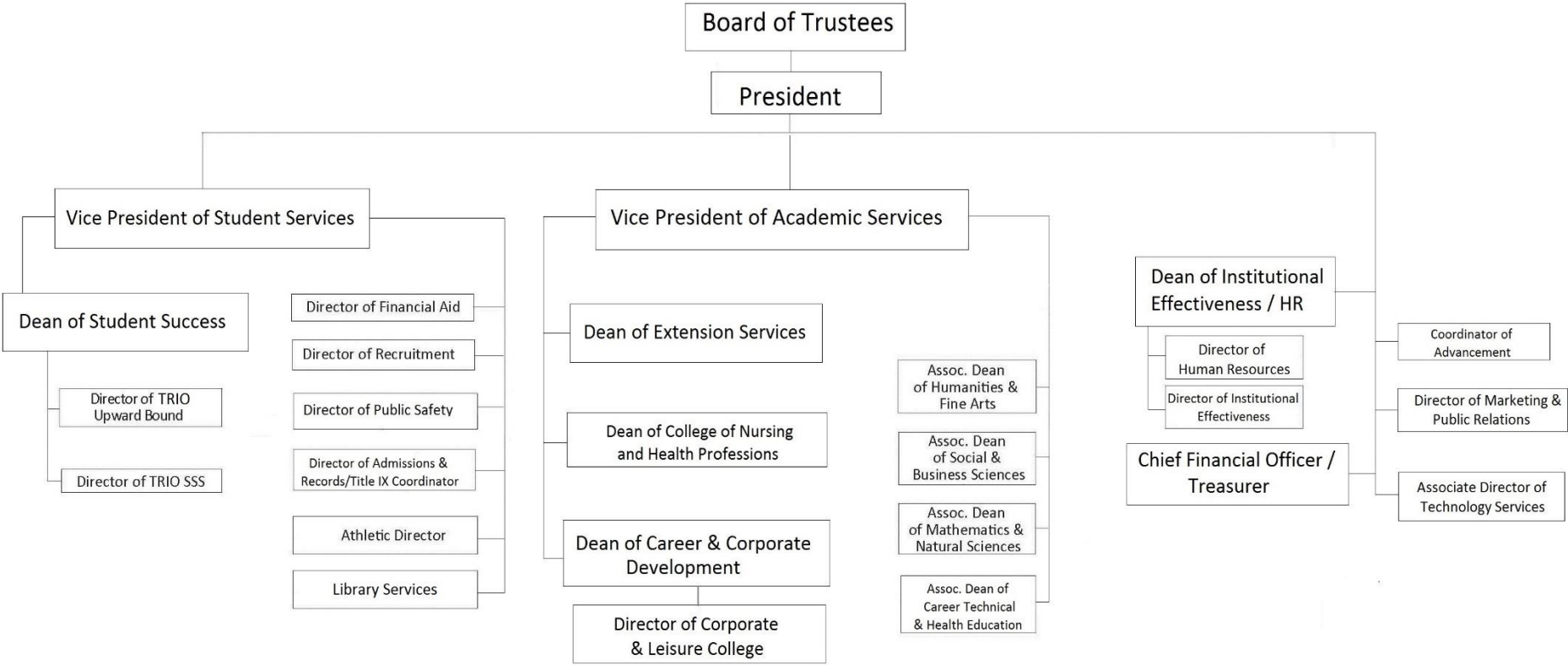
Budget Development Calendar

FY-2017 CARL SANDBURG COLLEGE

<u>DUE DATE</u>	<u>ACTION</u>	<u>RESPONSIBLE</u>
01/28/16*	Approve Budget Development Calendar	BOT
02/01/16	Distribute electronic spreadsheet forms to review budgeted credit hours	CFO
02/02/16	Finalize Budget parameters	President
02/08/16	Distribute Electronic Budget Packets to Budget Managers	CFO
02/09/16	Review Risk Management Program/Allocations with Risk Management Committee	Cabinet Officers
02/12/16	Budgeted credit hour changes due to the VP of Academic Services	Instructional Team
02/09/16 - 02/29/16	Individual Budget Meetings to be held between Budget Managers and their Cabinet Officer to discuss requests for new dollars and prioritization of those requests.	Cabinet Officers & Budget Managers
03/04/16	Budget sheets and requests for new dollars due to CFO's Office. (Please submit earlier if completed.)	Budget Managers
03/07/16 - 04/01/16	Budget requests compiled and New Initiatives Approved	CFO and Cabinet Officers
04/05/16 - 05/03/16	Tentative Budget reviewed by Cabinet and CFO	Cabinet Officers & CFO
05/19/16*	Tentative Budget distributed to and adopted by BOT	BOT
05/20/16	Publish Notice of Public Hearing on the Tentative Budget and Public Inspection	CFO
05/20/16	Budget available for public inspection	CFO
05/23/16 - 06/03/16	Necessary revisions to Budget completed	Cabinet Officers & CFO
06/23/16*	6:45 p.m. – Public Hearing	BOT
06/23/16*	Adopt Final Budget	BOT
06/24/16	Submit Final Budget to ICCB, staff, and county clerks	CFO

*Board of Trustees Scheduled Meeting

Organizational Chart



CARL
SANDBURG
COLLEGE

Carl Sandburg College
Organizational Chart by Budget Responsibility
FY 2017

<i>Administration</i>	Programs Supported	General Funds	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Auxiliary Fund	Working Cash Fund	TOTAL
PRESIDENT	Institutional	\$ 335,961	\$ 30,450					\$ 366,411
Chief Financial Officer	Support	2,126,174	300,867	2,576,801	1,463,250	66,370	20,300	6,553,762
Dean of Human Resources/Institutional Effectiveness	O&M	180,166						180,166
Director of Human Resources		643,215	250,706					893,921
Coordinator of Advancement		51,640						51,640
Director of Information Technology		830,648	104,568					935,216
Director of Marketing & Public Relations		430,644						430,644
Subtotal		\$ 4,598,448	\$ 686,591	\$2,576,801	\$1,463,250	\$ 66,370	\$ 20,300	\$ 9,411,760
Vice President of Student Services	Student	\$ 1,344,259						\$ 1,344,259
Dean of Student Support Services	Services	644,579	486,604					1,131,183
Director of Admissions & Records	Academic	156,336						156,336
Director of Financial Aid	Support	208,730	4,711,448					4,920,178
Athletic Director	Auxiliary					379,126		379,126
Director of Public Safety			1,492,055					1,492,055
Director of Recruiting		233,739				68,358		302,097
Subtotal		\$ 2,587,643	\$6,690,107	\$ -	\$ -	\$447,484	\$ -	\$ 9,725,234
Vice President of Academic Services	Instruction	\$ 1,005,639				\$ 2,000		\$ 1,007,639
Dean of Extension Services	Public Service/	278,089				3,000		281,089
Dean of Career & Corporate Development	Continuing Ed	120,183	566,176					686,359
Director of Corporate and Leisure		189,936						189,936
Dean of Health Professions		866,759				71,850		938,609
Assoc. Dean of Humanities & Fine Arts		816,140				3,500		819,640
Assoc. Dean of Social & Behavioral Sciences		731,116						731,116
Assoc. Dean of Math & Natural Sciences		746,521				2,750		749,271
Assoc. Dean of Career, Tech, Health Ed		1,294,134				64,884		1,359,018
Subtotal		\$ 6,048,517	\$ 566,176	\$ -	\$ -	\$147,984	\$ -	\$ 6,762,677
TOTALS		\$13,234,608	\$7,942,874	\$2,576,801	\$1,463,250	\$661,838	\$ 20,300	\$25,899,671

III. Financial Section



Financial Section

Summary of Fiscal Year 2017 Final Budget

Overall Budget Summary

The College budget is primarily a communications document, presenting the College's financial plans to the residents of the District in a reasonably compact but informative format. The budget represents our efforts to control expenditures while still maintaining the quality of education, technological foresight, and responsiveness to community educational needs. Shown below is the projected consolidated financial overview of the College for Fiscal Year 2017. The budgeted decrease in net assets is due primarily to the use of Strategic Technology Endowment Funds and quasi endowment funds in the SILO Fund. Additional technology enhancements are funded with accumulated interest earned on investments.

CARL SANDBURG COLLEGE SUMMARY OF FISCAL YEAR 2017 FINAL BUDGET

Budgeted Operating Revenues	\$ 6,648,995
Budgeted Operating Expenditures	<u>(25,235,160)</u>
Budgeted Operating Loss	<u>\$ (18,586,165)</u>
Budgeted Nonoperating Revenues	\$ 18,991,981
Budgeted Nonoperating Expenditures	<u>(664,511)</u>
Budgeted Net Nonoperating Expenditures	<u>\$ 18,327,470</u>
Budgeted Decrease in Net Assets	<u><u>\$ (258,695)</u></u>

CARL SANDBURG COLLEGE
SUMMARY OF FISCAL YEAR 2017 FINAL BUDGET BY FUND TYPE

	General Funds	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Governmental Funds
Beginning Fund Balance*	\$ 2,954,640	\$ 4,247,009	\$ 368,810	\$ 7,401,201	\$ 14,971,660
Budgeted Revenues	12,590,381	8,052,312	2,572,210	1,020,880	24,235,783
Local	5,150,086	2,180,138	2,569,510	820,000	10,719,734
State	734,000	-	-	-	734,000
Federal grants	-	5,786,399	-	-	5,786,399
Tuition & Fees	6,648,995	-	-	-	6,648,995
Other	57,300	85,775	2,700	200,880	346,655
Budgeted Transfers from Other Funds	635,000	-	-	15,000	650,000
Budgeted Expenditures	(12,920,238)	(7,894,374)	(2,576,801)	(836,250)	(24,227,663)
Instruction	5,763,833	463,170	-	-	6,227,003
Academic Support	417,806	-	-	-	417,806
Student Services	2,224,757	486,604	-	-	2,711,361
Public Services	157,666	103,006	-	-	260,672
Institutional Support	2,832,090	6,841,594	2,576,801	836,250	13,086,735
Operations & Maintenance	1,524,086	-	-	-	1,524,086
Budgeted Transfers to Other Funds	(314,370)	(48,500)	-	(627,000)	(989,870)
Ending Fund Balance	<u>\$ 2,945,413</u>	<u>\$ 4,356,447</u>	<u>\$ 364,219</u>	<u>\$ 6,973,831</u>	<u>\$ 14,639,910</u>

	Proprietary Fund	Total Proprietary Fund
Beginning Fund Balance*	\$ 173,956	\$ 173,956
Budgeted Revenues	332,023	332,023
Budgeted Transfers from Other Funds	360,170	360,170
Budgeted Expenditures	(661,838)	(661,838)
Budgeted Transfers to Other Funds	-	-
Ending Fund Balance	<u>\$ 204,311</u>	<u>\$ 204,311</u>

	Fiduciary Fund	Total Fiduciary Fund
Beginning Fund Balance*	\$ 8,146,431	\$ 8,146,431
Budgeted Revenues	63,000	63,000
Budgeted Transfers from Other Funds	-	-
Budgeted Expenditures	-	-
Budgeted Transfers to Other Funds	(20,300)	(20,300)
Ending Fund Balance	<u>\$ 8,189,131</u>	<u>\$ 8,189,131</u>

*These represent the actual Fund Balances for Fiscal Year 2015 adjusted for expected operating results for Fiscal Year 2016.

General Funds

General Funds Revenue Budget

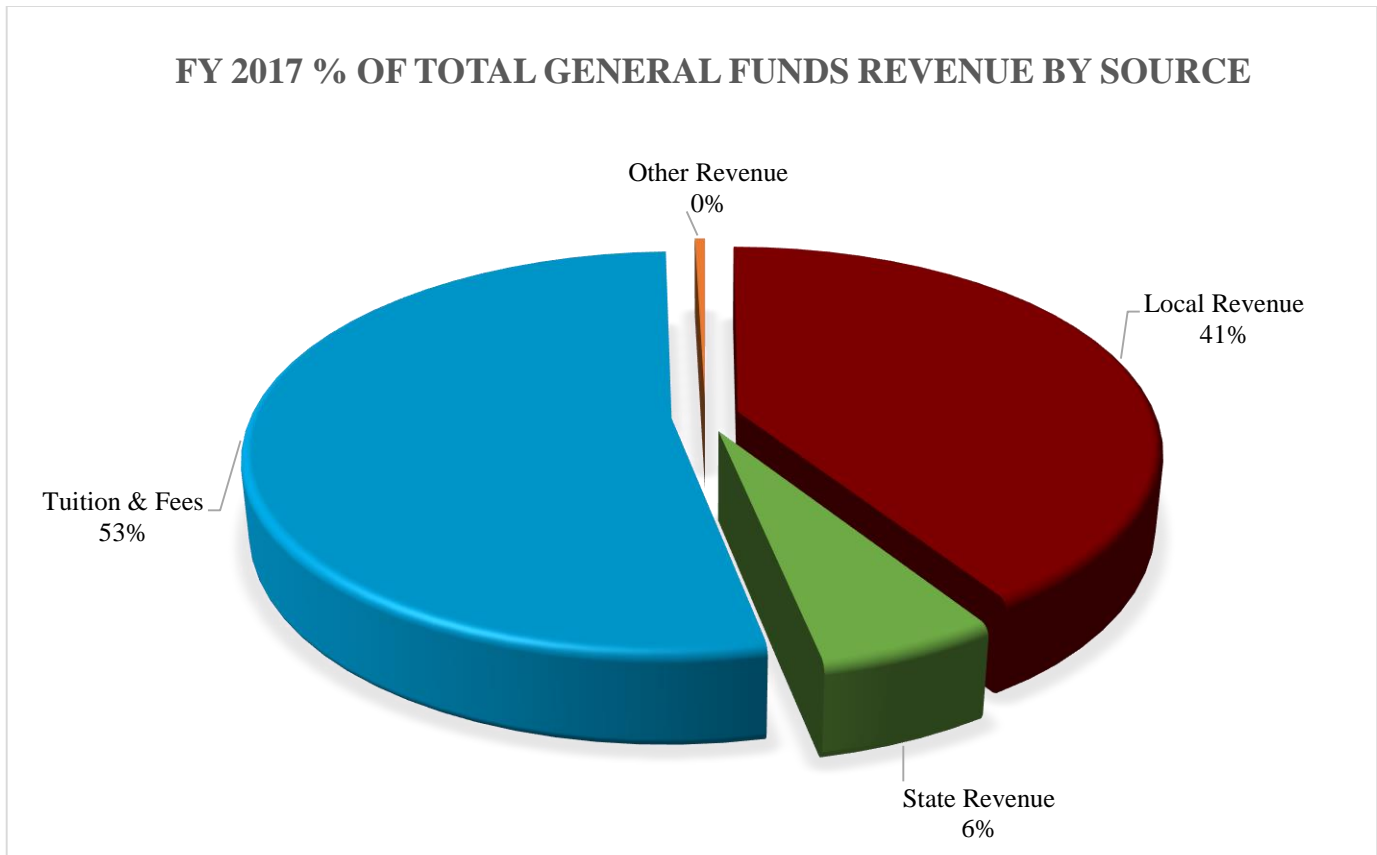
The General Funds consists of two individual “sub-funds” – the Education Fund and the Operations & Maintenance Fund. These funds are used to account for all revenues and expenditures related to the educational functions of the College. Revenue for the General Funds is derived from the following sources: Local Government, State Government, Tuition and Fees, and Other Sources of Revenue.

Education Fund

One “sub-fund” of the General Funds is the 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 movable equipment, library books and materials, maintenance of instructional and administrative equipment and other costs pertaining to the educational programs of the College.

Operations and Maintenance Fund

The Operations and Maintenance Fund (O&M) is also a general funds type. The O&M 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; salaries of maintenance and custodial employees; all costs of fuel, lights, gas, water, telephone service and custodial supplies and equipment.



General Funds Expenditure Budget

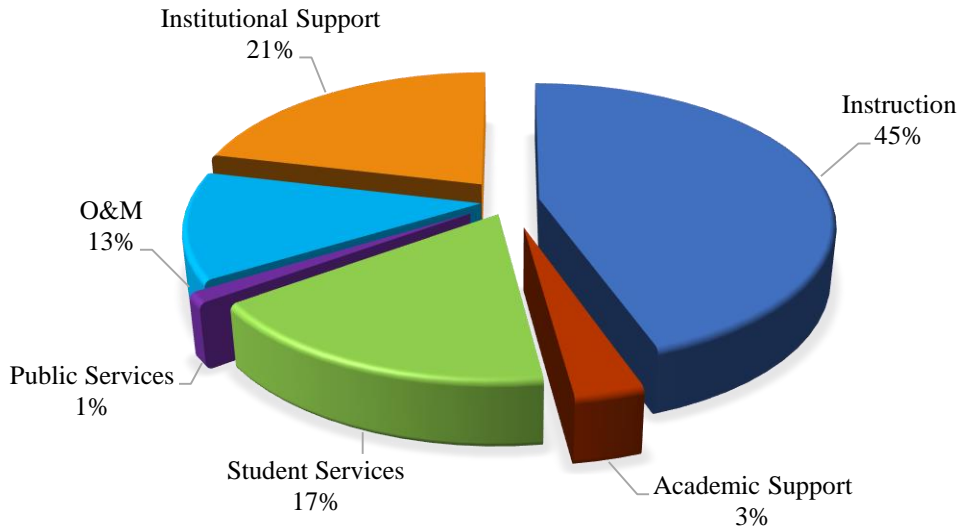
Budgeted expenditures for the General Fund for FY 2017 are \$12,920,238. Expenditure information for all fund are presented in two formats. Expenditures are classified by Program:

- Instruction-activities dealing directly with the teaching of students
- Academic Support-activities designed to provide support services for instruction and research, including the library, educational media services and academic computing used in the learning process
- Student Services-provides assistance in the areas of financial aid, admissions and records, placement, testing, counseling, and student activities
- Public Service/Continuing Education-noncredit classes and other activities of an educational nature, such as workshops and seminars
- Institutional Support-central executive-level activities and support services that benefit the entire institution
- Operations & Maintenance-housekeeping activities necessary in order to keep the physical facilities open and ready for use, security and plant utilities

and by Object:

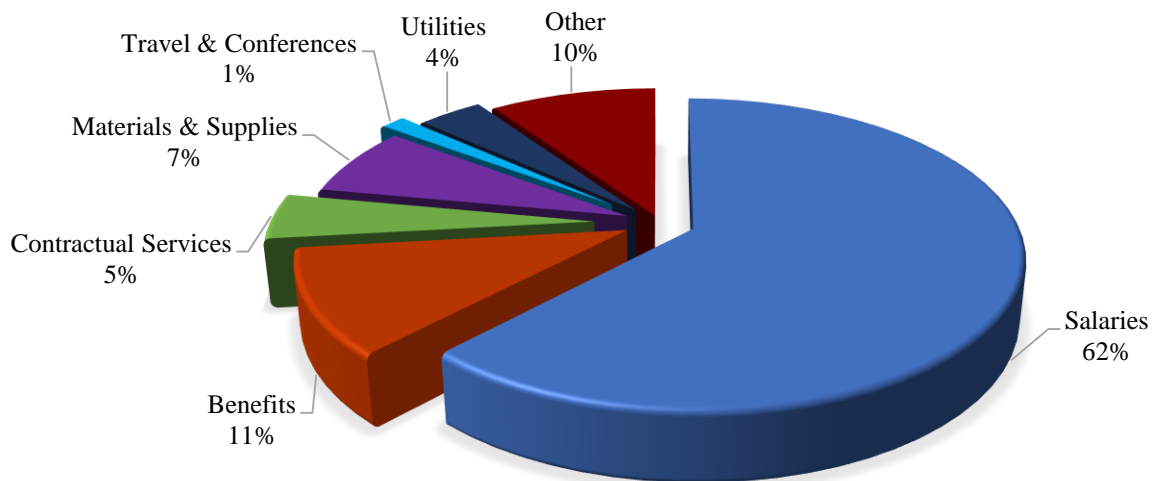
- Salaries
- Benefits
- Contractual
- Materials
- Conference & Meeting
- Fixed Charges
- Utilities
- Capital Outlay
- Other

FY 2017 % OF TOTAL GENERAL FUNDS EXPENDITURES BY PROGRAM



Instruction represents 45% of the General Funds budget. This proportion is comparable to the state average of 42%. The second largest category, Institutional Support, represents 21% of the budget compared to 22% for the statewide average. (Source: ICCB FY 2014 Audited Operating Expenditures by Function Table in the Data & Characteristics Report).

FY 2017 % OF TOTAL GENERAL FUNDS EXPENDITURES BY OBJECT

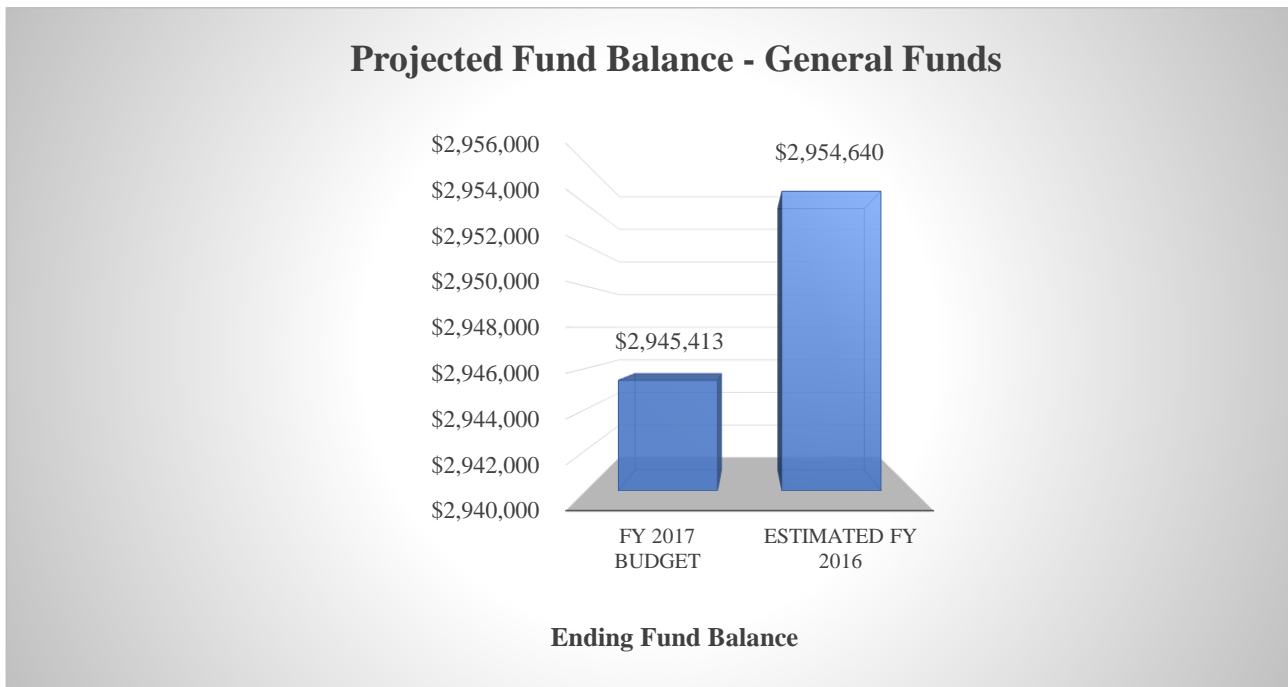


Salaries and benefits represent 73% of the General Funds budget, compared with a statewide average of 76% (Source: FY 2014 ICCB Audited Operating Expenditures by Object Table in the Data & Characteristics Report).

General Funds Projected Fund Balance

**Carl Sandburg College
General Funds-Projected Fund Balance**

	FY 2017 Budget	Estimated FY 2016	Change	%
Revenues	\$ 12,590,381	\$ 11,250,440	\$ 1,339,941	11.91%
Expenditures	13,234,608	13,438,390	(203,782)	-1.52%
Revenues Over (Under) Expenditures	\$ (644,227)	\$ (2,187,950)	\$ 1,543,723	-70.56%
Transfers	635,000	642,825	(7,825)	-1.22%
Change in fund balance	\$ (9,227)	\$ (1,545,125)	\$ 1,535,898	-99.40%
Fund equity (deficit) beginning of year	2,954,640	4,499,765	(1,545,125)	-34.34%
Fund equity (deficit) end of year	<u>\$ 2,945,413</u>	<u>\$ 2,954,640</u>	<u>\$ (9,227)</u>	<u>-0.31%</u>



At year end, unexpended and unencumbered monies held within a particular fund accumulate from year to year and are designated as fund balances. Various reasons can account for the accumulation of fund balances. In some instances conservative spending of budgeted monies creates a surplus at year end. In other instances, monies are received in one fiscal year with the intent to be expended in a subsequent year for a particular purpose. This would be typical for a capital construction project that takes potentially longer to complete. Accumulated fund balances are available for appropriation in subsequent years.

General Funds Revenue Five Year Comparison

**General Funds Revenue
Fiscal Year 2017**

Operating Revenue by Sources	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Est Actuals	FY 2017 Budget
Local Government:						
Current Taxes	\$ 3,771,297	\$ 3,929,031	\$ 4,180,600	\$ 4,412,882		\$ 4,900,086
Replacement Taxes	267,266	270,371	290,774	220,000		250,000
Other	-	-	-	-		-
Chargeback	-	3,182	4,239	-		-
Total Local Government	\$ 4,038,563	\$ 4,202,584	\$ 4,475,613	\$ 4,632,882	\$ 4,564,165	\$ 5,150,086
State Government:						
ICCB Credit Hour Grant	\$ 1,653,283	\$ 1,620,401	\$ 1,551,323	\$ 1,457,655		\$ 684,000
ICCB Equalization Grant	859,998	765,110	547,979	532,562		-
ICCB Small College Grant	50,000	50,000	-	50,000		50,000
ISBE Vocational Ed/ICCB CTE Grant	136,330	131,404	133,626	110,000		-
Other State sources	-	-	-	-		-
State University Retirement	3,531,349	3,626,005	4,211,206	1,000,000		-
Total State Government	\$ 6,230,960	\$ 6,192,920	\$ 6,444,134	\$ 3,150,217	\$ -	\$ 734,000
Student Tuition and Fees:						
Tuition	\$ 7,060,433	\$ 6,039,583	\$ 5,925,765	\$ 6,203,480		\$ 6,275,530
Fees	117,015	449,380	389,009	465,450		373,465
Total Tuition and Fees	\$ 7,177,448	\$ 6,488,963	\$ 6,314,774	\$ 6,668,930	\$ 6,425,028	\$ 6,648,995
Other Sources:						
Interest Income	\$ 55,844	\$ 21,223	\$ 19,882	\$ 12,960		\$ 16,200
Federal Government	-	-	-	-		-
Other Income	95,662	109,942	167,060	19,400		41,100
Total Other Sources	\$ 151,506	\$ 131,165	\$ 186,942	\$ 32,360	\$ 126,116	\$ 57,300
Total Revenue before Interfunds & Nonoperating Items	\$17,598,477	\$17,015,632	\$17,421,463	\$14,484,389	\$11,115,309	\$12,590,381
Interfund Transfers	76,713	265,215	423,247	777,955	777,955	635,000
Subtotal	\$17,675,190	\$17,280,847	\$17,844,710	\$15,262,344	\$11,893,264	\$13,225,381
Less Operating Items*:						
Tuition Chargeback Revenue		3,182	4,239	-	-	-
Adjusted Revenue- (After above reduction)	\$17,675,190	\$17,277,665	\$17,840,471	\$15,262,344	\$11,893,264	\$13,225,381

*Interdistrict revenues that do not generate related local district credit hours are subtracted to allow for statewide comparison. On-Behalf revenue is included above.

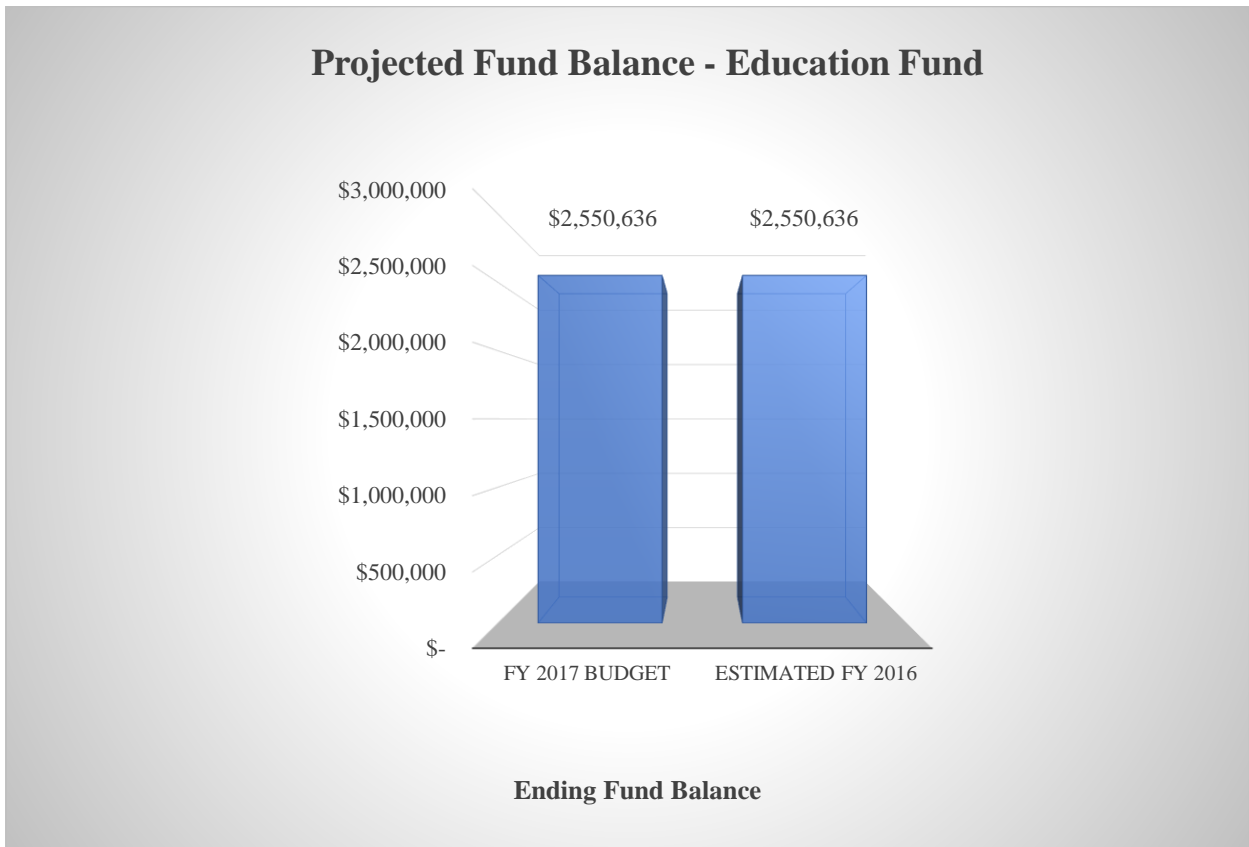
General Funds Expenditures Fiscal Year 2017

	FY2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Est Actuals	FY 2017 Budget
Instruction						
Salaries	\$ 5,231,959	\$ 5,080,340	\$ 4,864,717	\$ 5,119,974		\$ 4,529,931
Employee Benefits	519,835	572,556	536,910	670,000		600,000
Contractual Services	346,060	170,024	177,635	176,538		175,509
General Maintenance and Supplies	110,196	111,178	232,866	239,812		222,706
Travel and Conference/Meeting Expense	108,188	103,863	99,548	95,026		81,547
Capital Outlay	78,768	114,007	147,312	97,700		79,590
Other Expenditures	10,395	18,372	209,107	128,180		74,550
Total Instruction	\$ 6,405,401	\$ 6,170,340	\$ 6,268,095	\$ 6,527,230	\$ 5,939,662	\$ 5,763,833
Academic Support						
Salaries	\$ 247,315	\$ 277,457	\$ 268,626	\$ 253,431		\$ 240,751
Employee Benefits	36,361	38,828	31,314	39,000		35,000
Contractual Services	39,559	58,477	61,995	59,954		83,050
General Maintenance and Supplies	89,940	92,979	91,236	75,526		57,101
Travel and Conference/Meeting Expense	4,577	3,306	2,356	3,159		1,904
Total Academic Support	\$ 417,752	\$ 471,047	\$ 455,527	\$ 431,070	\$ 419,764	\$ 417,806
Student Services						
Salaries	\$ 1,176,218	\$ 1,144,682	\$ 1,171,500	\$ 1,245,450		\$ 1,246,719
Employee Benefits	152,716	170,881	187,915	232,300		207,000
Contractual Services	24,163	1,108	22,130	19,000		19,000
General Maintenance and Supplies	37,906	29,020	38,573	33,597		32,285
Travel and Conference/Meeting Expense	27,547	32,216	31,513	39,861		35,511
Other	760,213	742,500	729,610	684,980		684,242
Total Student Services	\$ 2,178,763	\$ 2,120,407	\$ 2,181,241	\$ 2,255,188	\$ 2,119,909	\$ 2,224,757
Public Services/Continuing Education						
Salaries	\$ 92,571	\$ 100,522	\$ 94,358	\$ 133,633		\$ 105,431
Employee Benefits	21,817	23,258	15,657	22,600		20,000
Contractual Services	85,207	61,994	24,847	28,400		16,100
General Maintenance and Supplies	38,565	27,933	22,896	27,270		11,985
Travel and Conference/Meeting Expense	25,822	12,889	3,649	3,110		1,800
Fixed Charges	-	-	1,050	1,250		1,200
Other	2,909	-	1,017	700		1,150
Total Public Services/Continuing Education	\$ 266,891	\$ 226,596	\$ 163,474	\$ 216,963	\$ 160,144	\$ 157,666
Operation & Maintenance of Plant						
Salaries	\$ 557,723	\$ 628,875	\$ 590,088	\$ 610,824		\$ 565,066
Employee benefits	159,988	170,881	156,568	180,000		174,000
Contractual Services	210,386	190,100	147,868	133,360		132,700
General Maintenance and Supplies	123,924	79,193	100,209	94,915		85,750
Travel & Conference/Meeting Expense	4,897	1,875	4,750	2,250		2,250
Fixed Charges	90,460	22,523	22,757	24,750		1,500
Utilities	485,036	459,203	434,808	626,025		489,320
Capital Outlay	8,219	25,461	24,924	10,000		6,000
Other Expenditures	122,567	127,014	126,050	148,100		152,500
Total Operation and Maintenance of Plant	\$ 1,763,200	\$ 1,705,125	\$ 1,608,022	\$ 1,830,224	\$ 1,564,754	\$ 1,609,086
Institutional Support						
Salaries	\$ 1,313,027	\$ 1,237,132	\$ 1,327,932	\$ 1,444,696		\$ 1,340,074
Employee Benefits	4,019,763	4,013,840	4,593,560	1,477,400		394,125
Contractual Services	127,527	118,972	83,622	127,980		188,530
General Maintenance and Supplies	563,015	570,533	669,280	623,449		523,103
Travel and Conference/Meeting Expense	48,130	39,427	71,996	66,538		59,713
Fixed Charges	256,516	217,498	200,756	131,820		125,795
Other Expenditures	269,139	293,570	189,467	127,095		115,750
Total Institutional Support	\$ 6,597,117	\$ 6,490,972	\$ 7,136,613	\$ 3,998,978	\$ 3,234,156	\$ 2,747,090
Total before transfers	\$ 17,629,124	\$ 17,184,487	\$ 17,812,972	\$ 15,259,653	\$ 13,438,390	\$ 12,920,238
Transfers	-	-	-	-	-	314,370
GRAND TOTAL	\$ 17,629,124	\$ 17,184,487	\$ 17,812,972	\$ 15,259,653	\$ 13,438,390	\$ 13,234,608

Education Fund Projected Fund Balance

**Carl Sandburg College
Education Fund-Projected Fund Balance**

	FY 2017 Budget	Estimated FY 2016	Change	%
Revenues	\$ 11,029,022	\$ 9,613,614	\$ 1,415,408	14.72%
Expenditures	11,619,022	11,690,137	(71,115)	-0.61%
Revenues Over (Under) Expenditures	\$ (590,000)	\$ (2,076,524)	\$ 1,486,524	-71.59%
Transfers	590,000	642,825	(52,825)	-8.22%
Change in fund balance	\$ -	\$ (1,433,699)	\$ 1,433,699	-100.00%
Fund equity (deficit) beginning of year	2,550,636	3,984,335	(1,433,699)	-35.98%
Fund equity (deficit) end of year	<u>\$ 2,550,636</u>	<u>\$ 2,550,636</u>	<u>\$ -</u>	<u>0.00%</u>



Education Fund Revenue Five Year Comparison

**Education Fund Revenue
Fiscal Year 2017**

Operating Revenue by Sources	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Est Actuals	FY 2017 Budget
Local Government:						
Current Taxes	\$ 3,023,321	\$ 3,168,332	\$ 3,389,718	\$ 3,589,890		\$ 4,073,207
Replacement Taxes	136,306	162,223	145,387	116,600		125,000
Other	-	-	-	-		-
Chargeback	-	3,182	4,239	-		-
Total Local Government	\$ 3,159,627	\$ 3,333,737	\$ 3,539,344	\$ 3,706,490	\$ 3,653,342	\$ 4,198,207
State Government:						
ICCB Credit Hour Grant	\$ 1,509,868	\$ 1,486,969	\$ 1,427,129	\$ 1,337,043		\$ 684,000
ICCB Equalization Grant	791,198	703,901	504,141	489,957		-
ICCB Small College Grant	50,000	50,000	-	50,000		50,000
ISBE Vocational Ed/ICCB CTE Grant	136,330	131,404	133,626	110,000		-
Other State sources	-	-	-	-		-
State University Retirement	3,531,349	3,626,005	4,211,206	1,000,000		-
Total State Government	\$ 6,018,745	\$ 5,998,279	\$ 6,276,102	\$ 2,987,000	\$ -	\$ 734,000
Student Tuition and Fees:						
Tuition	\$ 6,423,965	\$ 5,569,942	\$ 5,467,117	\$ 5,720,360		\$ 5,788,250
Fees	117,015	325,467	272,044	340,450		258,465
Total Tuition and Fees	\$ 6,540,980	\$ 5,895,409	\$ 5,739,161	\$ 6,060,810	\$ 5,850,381	\$ 6,046,715
Other Sources:						
Interest Income	\$ 49,304	\$ 18,701	\$ 17,414	\$ 11,200		\$ 14,000
Federal Government	-	-	-	-		-
Other Income	68,767	78,053	105,133	15,400		36,100
Total Other Sources	\$ 118,071	\$ 96,754	\$ 122,547	\$ 26,600	\$ 109,891	\$ 50,100
Total Revenue before Interfunds & Nonoperating Items	\$15,837,423	\$15,324,179	\$15,677,154	\$12,780,900	\$ 9,613,614	\$11,029,022
Interfund Transfers	-	125,000	423,247	642,825	642,825	590,000
Subtotal	\$15,837,423	\$15,449,179	\$16,100,401	\$13,423,725	\$10,256,439	\$11,619,022
Less Operating Items*:						
Tuition Chargeback Revenue	-	3,182	4,239	-	-	-
Adjusted Revenue- (After above reduction)	\$15,837,423	\$15,445,997	\$16,096,162	\$13,423,725	\$10,256,439	\$11,619,022

*Interdistrict revenues that do not generate related local district credit hours are subtracted to allow for statewide comparison. On-Behalf revenue is included above.

Education Fund Expenditures Five Year Comparison

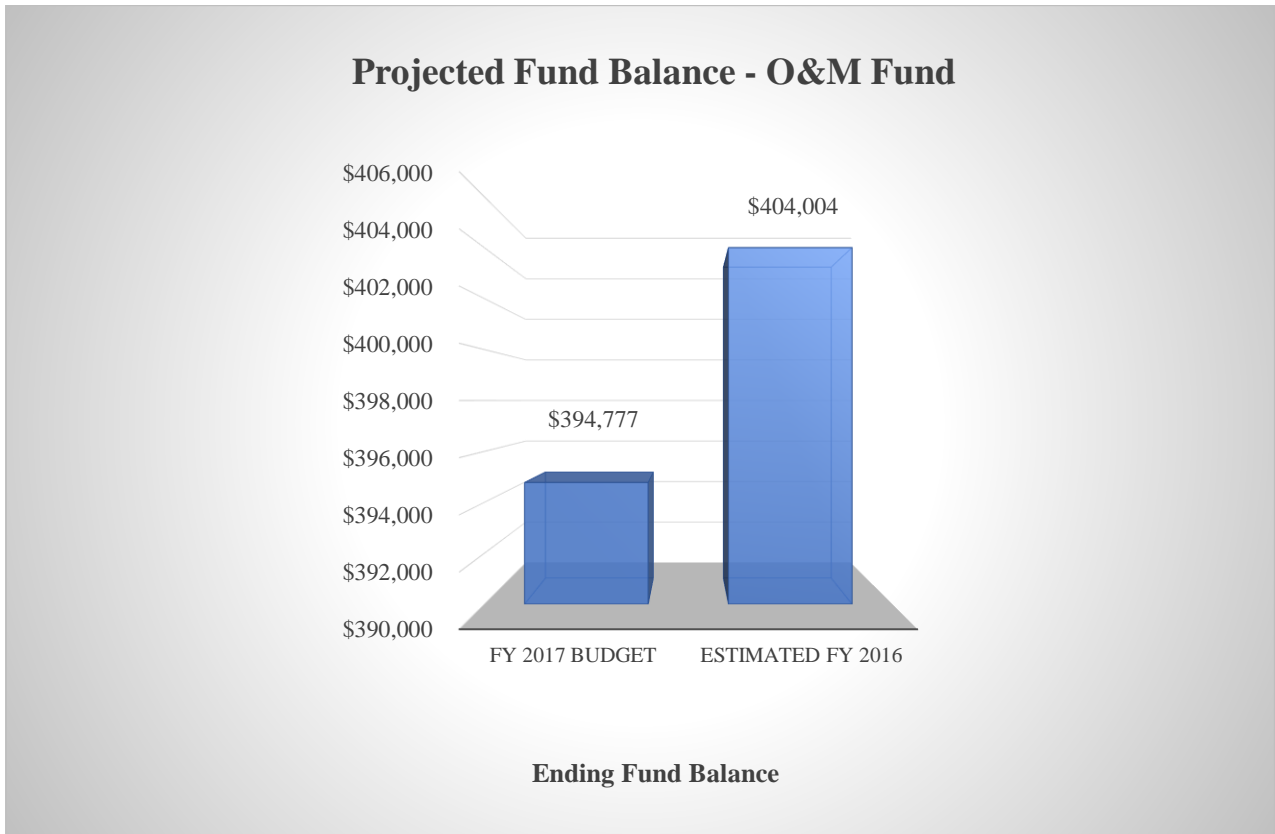
**Education Fund Expenditures
Fiscal Year 2017**

	FY2013	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
	Actual	Actual	Actual	Budget	Est Actuals	Budget
Instruction						
Salaries	\$ 5,231,959	\$ 5,080,340	\$ 4,864,717	\$ 5,119,974		\$ 4,529,931
Employee Benefits	519,835	572,556	536,910	670,000		600,000
Contractual Services	346,060	170,024	177,635	176,538		175,509
General Maintenance and Supplies	110,196	111,178	232,866	239,812		222,706
Travel and Conference/Meeting Expense	108,188	103,863	99,548	95,026		81,547
Capital Outlay	78,768	114,007	147,312	97,700		79,590
Other Expenditures	10,395	18,372	209,107	128,180		74,550
Total Instruction	\$ 6,405,401	\$ 6,170,340	\$ 6,268,095	\$ 6,527,230	\$ 5,939,662	\$ 5,763,833
Academic Support						
Salaries	\$ 247,315	\$ 277,457	\$ 268,626	\$ 253,431		\$ 240,751
Employee Benefits	36,361	38,828	31,314	39,000		35,000
Contractual Services	39,559	58,477	61,995	59,954		83,050
General Maintenance and Supplies	89,940	92,979	91,236	75,526		57,101
Travel and Conference/Meeting Expense	4,577	3,306	2,356	3,159		1,904
Total Academic Support	\$ 417,752	\$ 471,047	\$ 455,527	\$ 431,070	\$ 419,764	\$ 417,806
Student Services						
Salaries	\$ 1,176,218	\$ 1,144,682	\$ 1,171,500	\$ 1,245,450		\$ 1,246,719
Employee Benefits	152,716	170,881	187,915	232,300		207,000
Contractual Services	24,163	1,108	22,130	19,000		19,000
General Maintenance and Supplies	37,906	29,020	38,573	33,597		32,285
Travel and Conference/Meeting Expense	27,547	32,216	31,513	39,861		35,511
Other	760,213	742,500	729,610	684,980		684,242
Total Student Services	\$ 2,178,763	\$ 2,120,407	\$ 2,181,241	\$ 2,255,188	\$ 2,119,909	\$ 2,224,757
Public Services/Continuing Education						
Salaries	\$ 92,571	\$ 100,522	\$ 94,358	\$ 133,633		\$ 105,431
Employee Benefits	21,817	23,258	15,657	22,600		20,000
Contractual Services	85,207	61,994	24,847	28,400		16,100
General Maintenance and Supplies	38,565	27,933	22,896	27,270		11,985
Travel and Conference/Meeting Expense	25,822	12,889	3,649	3,110		1,800
Fixed Charges	-	-	1,050	1,250		1,200
Other	2,909	-	1,017	700		1,150
Total Public Services/Continuing Education	\$ 266,891	\$ 226,596	\$ 163,474	\$ 216,963	\$ 160,144	\$ 157,666
Institutional Support						
Salaries	\$ 1,313,027	\$ 1,237,132	\$ 1,327,932	\$ 1,444,696		\$ 1,340,074
Employee Benefits	4,019,763	4,013,840	4,593,560	1,477,400		394,125
Contractual Services	120,339	109,366	80,262	120,980		182,030
General Maintenance and Supplies	563,015	570,533	669,280	623,449		523,103
Travel and Conference/Meeting Expense	48,130	39,327	71,996	66,538		59,713
Fixed Charges	138,609	112,255	106,489	131,820		125,795
Other Expenditures	269,139	293,570	189,467	127,095		115,750
Total Institutional Support	\$ 6,472,022	\$ 6,376,023	\$ 7,038,986	\$ 3,991,978	\$ 3,050,658	\$ 2,740,590
Total before transfers	\$ 15,740,829	\$ 15,364,413	\$ 16,107,323	\$ 13,422,429	\$ 11,690,137	\$ 11,304,652
Transfers	-	-	-	-	-	314,370
GRAND TOTAL	\$ 15,740,829	\$ 15,364,413	\$ 16,107,323	\$ 13,422,429	\$ 11,690,137	\$ 11,619,022

Operations and Maintenance Fund Projected Fund Balance

**Carl Sandburg College
Operations & Maintenance Fund-Projected Fund Balance**

	FY 2017 Budget	Estimated FY 2016	Change	%
Revenues	\$ 1,561,359	\$ 1,501,696	\$ 59,663	3.97%
Expenditures	1,615,586	1,748,252	(132,666)	-7.59%
Revenues Over (Under) Expenditures	\$ (54,227)	\$ (246,556)	\$ 192,329	-78.01%
Transfers	45,000	135,130	(90,130)	-66.70%
Change in fund balance	\$ (9,227)	\$ (111,426)	\$ 102,199	-91.72%
Fund equity (deficit) beginning of year	404,004	515,430	(111,426)	-21.62%
Fund equity (deficit) end of year	<u>\$ 394,777</u>	<u>\$ 404,004</u>	<u>\$ (9,227)</u>	<u>-2.28%</u>



Operations and Maintenance Fund Revenue Five Year Comparison

**Operations Maintenance Fund Revenue
Fiscal Year 2017**

Operating Revenue by Sources	FY 2013 Actual	FY 2104 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Est Actuals	FY 2017 Budget
Local Government:						
Current Taxes	\$ 747,976	\$ 760,699	\$ 790,882	\$ 822,992		\$ 826,879
Replacement Taxes	130,960	108,148	145,387	103,400		125,000
Total Local Government	\$ 878,936	\$ 868,847	\$ 936,269	\$ 926,392	\$ 910,823	\$ 951,879
State Government:						
ICCB Credit Hour Grant	\$ 143,415	\$ 133,432	\$ 124,194	\$ 120,612		\$ -
ICCB Equalization Grant	68,800	61,209	43,838	42,605		-
Total State Government	\$ 212,215	\$ 194,641	\$ 168,032	\$ 163,217	\$ -	\$ -
Student Tuition and Fees:						
Tuition	\$ 636,468	\$ 469,641	\$ 458,648	\$ 483,120		\$ 487,280
Fees	-	123,913	116,965	125,000		115,000
Total Tuition and Fees	\$ 636,468	\$ 593,554	\$ 575,613	\$ 608,120	\$ 574,647	\$ 602,280
Other Sources:						
Interest Income	\$ 6,540	\$ 2,522	\$ 2,468	\$ 1,760		\$ 2,200
Federal Government	-	-	-	-		-
Building Rentals	24,047	23,622	9,594	4,000		5,000
Other Income	2,848	8,267	52,333	-		-
Total Other Sources	\$ 33,435	\$ 34,411	\$ 64,395	\$ 5,760	\$ 16,225	\$ 7,200
Total Revenue before Interfunds & Nonoperating Items	\$ 1,761,054	\$ 1,691,453	\$ 1,744,309	\$ 1,703,489	\$ 1,501,695	\$ 1,561,359
Interfund Transfers	76,713	140,215	-	135,130	135,130	45,000
Grand Total	\$ 1,837,767	\$ 1,831,668	\$ 1,744,309	\$ 1,838,619	\$ 1,636,825	\$ 1,606,359

Operations and Maintenance Fund Expenditures Five Year Comparison

**Operations Maintenance Fund Expenditures
Fiscal Year 2017**

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Est Actuals	FY 2017 Budget
Operation & Maintenance of Plant						
Salaries	\$ 557,723	\$ 628,875	\$ 590,088	\$ 610,824		\$ 565,066
Employee benefits	159,988	170,881	156,568	180,000		174,000
Contractual Services	210,386	190,100	147,868	133,360		132,700
General Maintenance and Supplies	123,924	79,193	100,209	94,915		85,750
Travel & Conference/Meeting Expense	4,897	1,875	4,750	2,250		2,250
Fixed Charges	90,460	22,523	22,757	24,750		1,500
Utilities	485,036	459,203	434,808	441,995		404,320
Capital Outlay	8,219	25,461	24,924	10,000		6,000
Other Expenditures	122,567	127,014	126,050	148,100		152,500
Total Operation and Maintenance of Plant	\$1,763,200	\$1,705,125	\$1,608,022	\$ 1,646,194	\$ 1,564,754	\$ 1,524,086
Institutional Support						
Contractual Services	\$ 7,188	\$ 9,606	\$ 3,360	\$ 7,000		\$ 6,500
General Maintenance and Supplies	-	-	-	-		-
Travel & Conference/Meeting Expense	-	100	-	-		-
Utilities	117,907	105,243	94,267	184,030		85,000
Total Institutional Support	\$ 125,095	\$ 114,949	\$ 97,627	\$ 191,030	\$ 183,498	\$ 91,500
Total before Interund Transfers	\$1,888,295	\$1,820,074	\$1,705,649	\$ 1,837,224	\$ 1,748,252	\$ 1,615,586
Transfers	-	-	-	-	-	-
GRAND TOTAL	\$1,888,295	\$1,820,074	\$1,705,649	\$ 1,837,224	\$ 1,748,252	\$ 1,615,586

Special Revenue Funds

Special Revenue Funds Revenue

The special revenue funds consists of four individual “sub-funds” - the Restricted Purpose Fund, the Audit Fund, the Liability, Protection & Settlement Fund and the Quasi-Endowment “SILO” Fund. The Restricted Purpose Fund is not reflected in detail in this budget since all revenues are received thru grants and legally restricted to expenditures for specific purposes. Revenue for the Special Revenue Funds is derived from the following sources: Local Government, State Government, Federal Government and Other Sources of Revenue.

Audit Fund

The Audit Fund is used to record revenues and expenditures related to the annual audit. The College levies property taxes for this expense. Each year, the College retains the services of an external independent audit firm to perform the audit and compile related reports and statements. In the winter of 2014, an RFP for audit services was conducted. After reviewing experience, timeliness and cost, our current partner for audit services was renewed. Revenue is derived mainly from property taxes budgeted at \$82,688 for FY 2017.

Liability, Protection & Settlement Fund

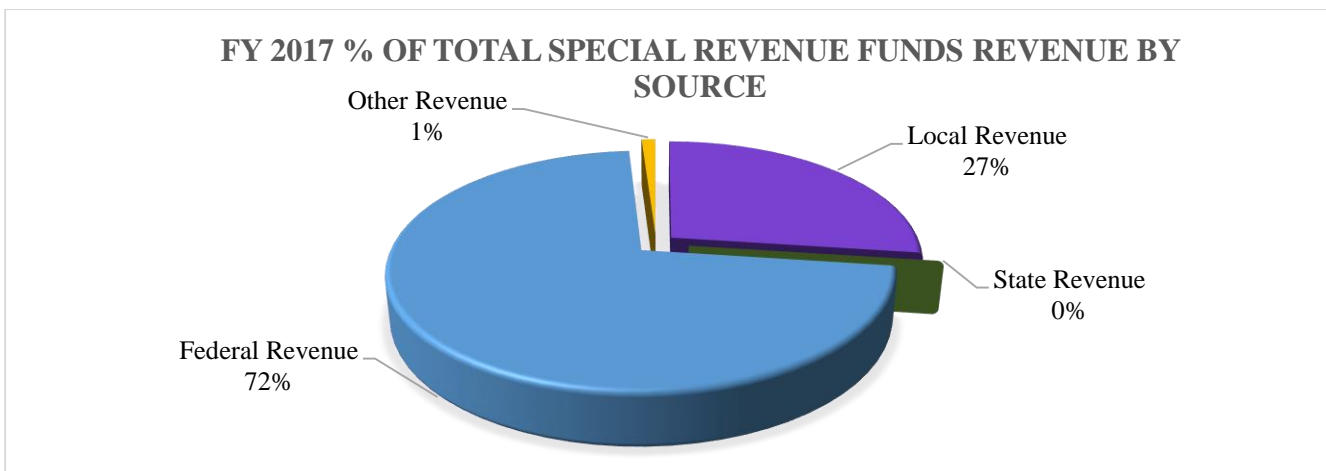
The Liability, Protection & Settlement Fund (LP&S) is used to record revenues and expenditures related to protection of the District’s assets. The fund receives property tax revenue for the portion of the annual levy associated with tort liability and insurance. The fund also earns interest on its investments.

Quasi-Endowment “SILO” Fund

The Quasi-Endowment “SILO Fund” is used to generate interest income to be placed under the tutelage of the Vice President of Academic Services, who will in turn work with the College’s Instructional Team to prioritize the use of these funds to launch new “SILOS of Opportunity”.

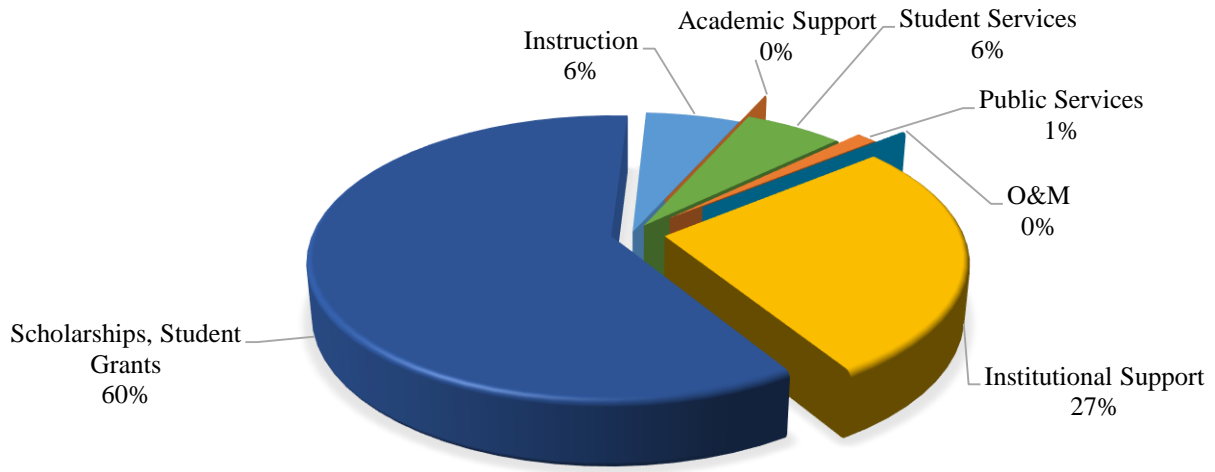
The establishment of the “SILO” Fund was accomplished by transferring existing fund balance from the Education and O&M Funds and accumulated interest from the Working Cash fund.

- Education fund balance transfer in FY 2008, \$400,000.
- O&M fund balance transfer in FY 2008, \$100,000.
- Transfer of accumulated interest from the Working Cash fund in the amount of \$100,000.
- Education fund balance transfer in FY 2009, \$400,000.

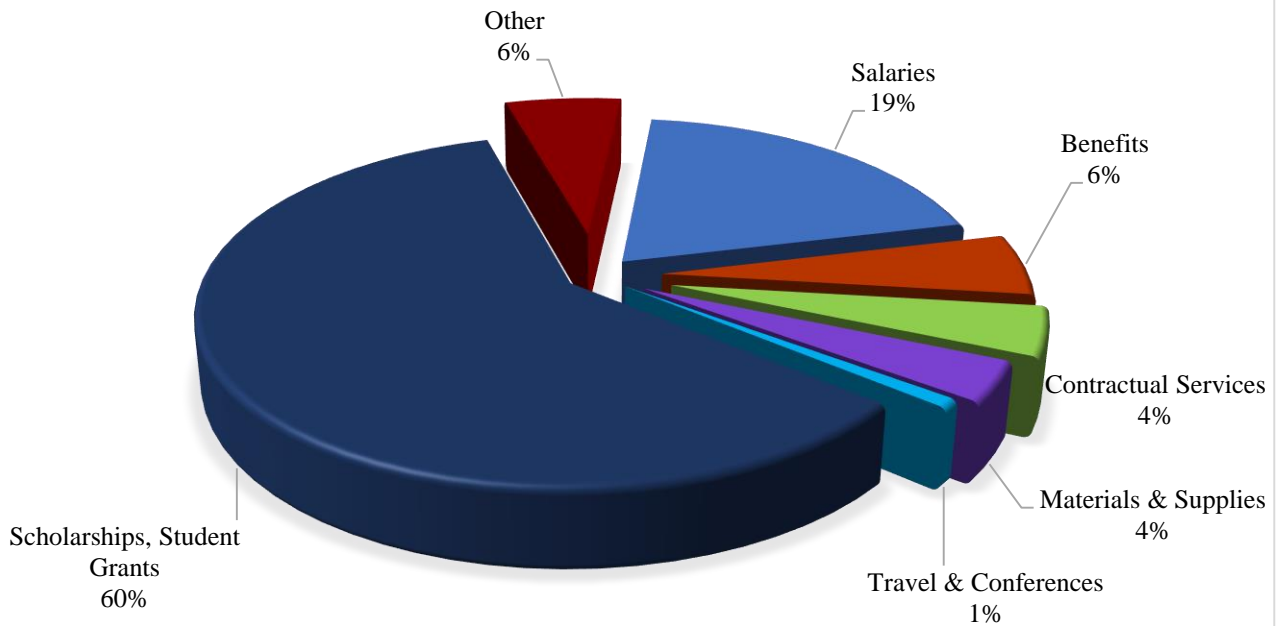


Special Revenue Funds Expenditures

FY 2017 % OF TOTAL SPECIAL REVENUE FUNDS EXPENDITURES BY PROGRAM



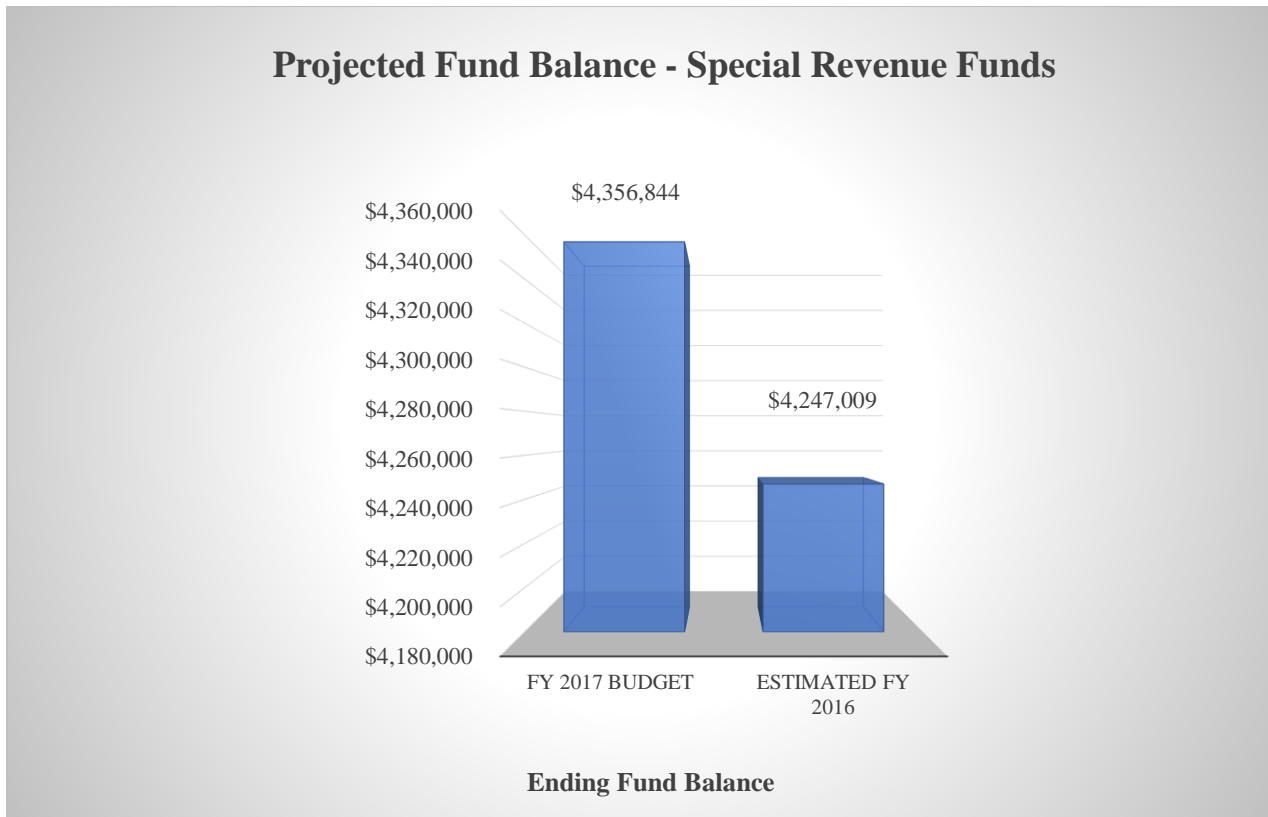
FY 2017 % OF TOTAL SPECIAL REVENUE FUNDS EXPENDITURES BY OBJECT



Special Revenue Funds Projected Fund Balance

**Carl Sandburg College
Special Revenue Funds – Projected Fund Balance**

	FY 2017 Budget	Estimated FY 2016	Change	%
Revenues	\$ 8,052,312	\$ 8,406,811	\$ (354,499)	-4.22%
Expenditures	7,894,374	8,187,574	(293,200)	-3.58%
Revenues Over (Under) Expenditures	\$ 157,938	\$ 219,237	\$ (61,299)	-27.96%
Transfers	(48,500)	(100,000)	51,500	-51.50%
Change in fund balance	\$ 109,438	\$ 119,237	\$ (9,799)	-8.22%
Fund equity (deficit) beginning of year	4,247,009	4,127,772	119,237	2.89%
Fund equity (deficit) end of year	<u>\$ 4,356,447</u>	<u>\$ 4,247,009</u>	<u>\$ 109,438</u>	<u>2.58%</u>



Special Revenue Funds Revenue Five Year Comparison

**Special Revenue Funds Revenue
Fiscal Year 2017**

Operating Revenue by Sources	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Est Actuals	FY 2017 Budget
Local Government:						
Current Taxes	\$ 2,091,342	\$ 2,097,121	\$ 2,153,254	\$ 2,178,294		\$ 2,180,138
Local Government Grants	9,263	16,630	8,183	16,630		-
Other	-	-	-	-		-
Total Local Government	\$ 2,100,605	\$ 2,113,751	\$ 2,161,437	\$ 2,194,924	\$ 2,207,199	\$ 2,180,138
State Government:						
ICCB Grants	\$ 147,906	\$ 134,114	\$ 156,803	\$ 134,114		\$ -
Other State Grants	93,922	89,775	62,847	89,775		-
Illinois Map Grant	794,682	706,985	709,060	706,985		-
Other State sources	-	-	-	-		-
Total State Government	\$ 1,036,510	\$ 930,874	\$ 928,710	\$ 930,874	\$ 234,660	\$ -
Federal Government:						
Department of Education	\$ 6,552,498	\$ 6,077,480	\$ 5,443,761	\$ 6,077,480		\$ 5,373,478
Department of Labor	333,797	177,968	515,487	177,968		412,921
	\$ 6,886,295	\$ 6,255,448	\$ 5,959,248	\$ 6,255,448	\$ 5,814,354	\$ 5,786,399
Student Tuition and Fees:						
Tuition						
Fees						
Total Tuition and Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources:						
Interest Income	\$ 58,059	\$ 42,850	\$ 55,482	\$ 90,940		\$ 68,775
Other Non-Government Gifts, Grants	-	11,385	-	16,626		17,000
Other Income	39,477	76,553	73,968	56,732		-
Total Other Sources	\$ 97,536	\$ 130,788	\$ 129,450	\$ 164,298	\$ 150,598	\$ 85,775
Total Revenue before Interfunds & Nonoperating Items	\$10,120,946	\$ 9,430,861	\$ 9,178,845	\$ 9,545,544	\$ 8,406,812	\$ 8,052,312
Interfund Transfers	-	-	-	-	-	-
Subtotal	\$10,120,946	\$ 9,430,861	\$ 9,178,845	\$ 9,545,544	\$ 8,406,812	\$ 8,052,312
Less Operating Items*:						
Tuition Chargeback Revenue			-	-	-	-
Adjusted Revenue- (After above reduction)	\$10,120,946	\$ 9,430,861	\$ 9,178,845	\$ 9,545,544	\$ 8,406,812	\$ 8,052,312

*Interdistrict revenues that do not generate related local district credit hours are subtracted to allow for statewide comparison. On-Behalf revenue is included above.

Special Revenue Funds Expenditures Five Year Comparison

**Special Revenue Funds Expenditures
Fiscal Year 2017**

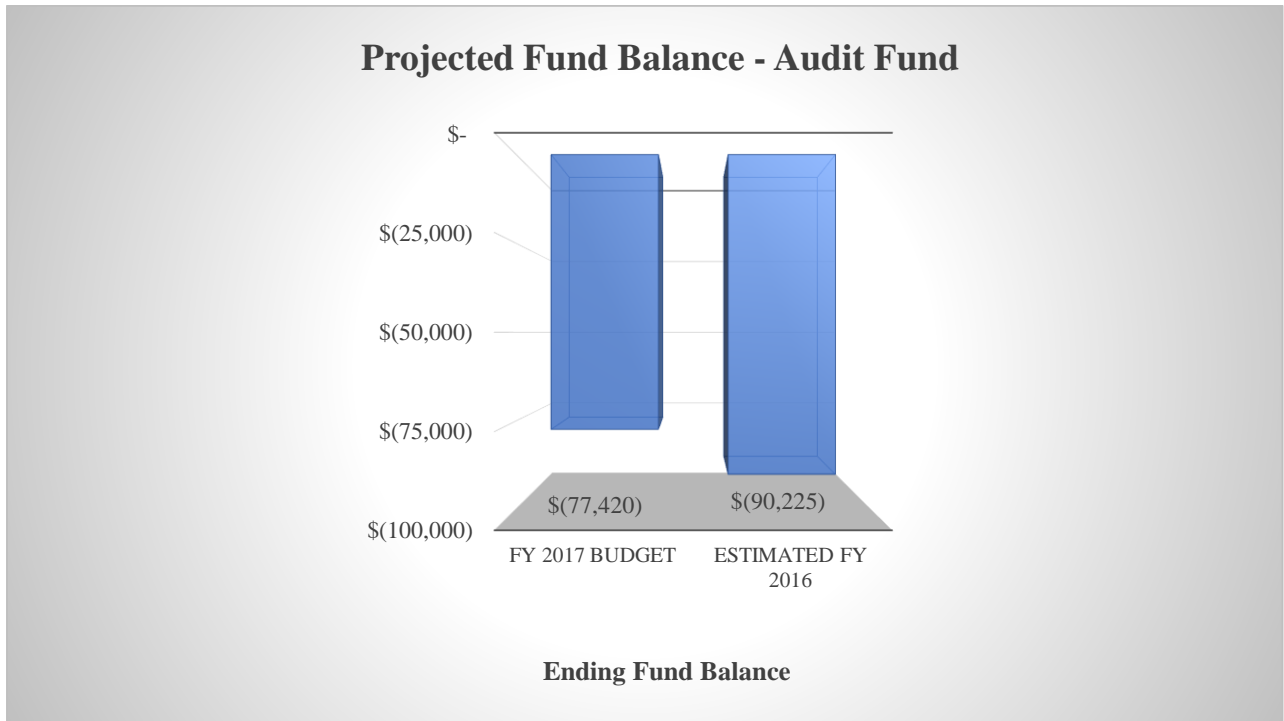
	FY2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Est Actuals	FY 2017 Budget
Instruction						
Total Instruction	\$ 711,415	\$ 516,169	\$ 894,266	\$ 516,169	\$ 634,897	\$ 463,170
Academic Support						
Total Academic Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Student Services						
Total Student Services	\$ 479,759	\$ 479,831	\$ 486,604	\$ 479,831	\$ 486,604	\$ 486,604
Public Services/Continuing						
Total Public Services/Continuing Education	\$ 138,036	\$ 139,033	\$ 103,006	\$ 139,033	\$ 103,006	\$ 103,006
Operation & Maintenance of Plant						
Total Operation and of Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Institutional Support						
Total Institutional Support	\$ 2,082,353	\$ 2,286,799	\$ 2,094,149	\$ 2,076,806	\$ 2,079,805	\$ 2,130,146
Scholarships, student grants, and waivers						
Total before transfers	\$ 10,048,821	\$ 9,521,329	\$ 8,998,533	\$ 9,311,336	\$ 8,187,574	\$ 7,894,374
Transfers	-	11,234	-	100,000	100,000	48,500
GRAND TOTAL	\$ 10,048,821	\$ 9,532,563	\$ 8,998,533	\$ 9,411,336	\$ 8,287,574	\$ 7,942,874

Audit Fund Projected Fund Balance

**Carl Sandburg College
Audit Fund-Projected Fund Balance**

	FY 2017 Budget	Estimated FY 2016	Change	%
Revenues	\$ 82,863	\$ 80,796	\$ 2,067	2.56%
Expenditures	70,058	59,965	10,093	16.83%
Revenues Over (Under) Expenditures	\$ 12,805	\$ 20,830	\$ (8,025)	-38.53%
Transfers	-	-	-	0.00%
Change in fund balance	\$ 12,805	\$ 20,830	\$ (8,025)	-38.53%
Fund equity (deficit) beginning of year	(90,225)	(111,055)	20,830	-18.76%
Fund equity (deficit) end of year	\$ (77,420)	\$ (90,225)	\$ 12,805	-14.19%

Management has realigned the expenditures in this fund to stop the additional losses. Continued monitoring of expenditures and levied revenue will help eliminate this negative position.



Audit Fund Revenue and Expenditures Five Year Comparison

**Audit Fund Revenue and Expenditures
Fiscal Year 2017**

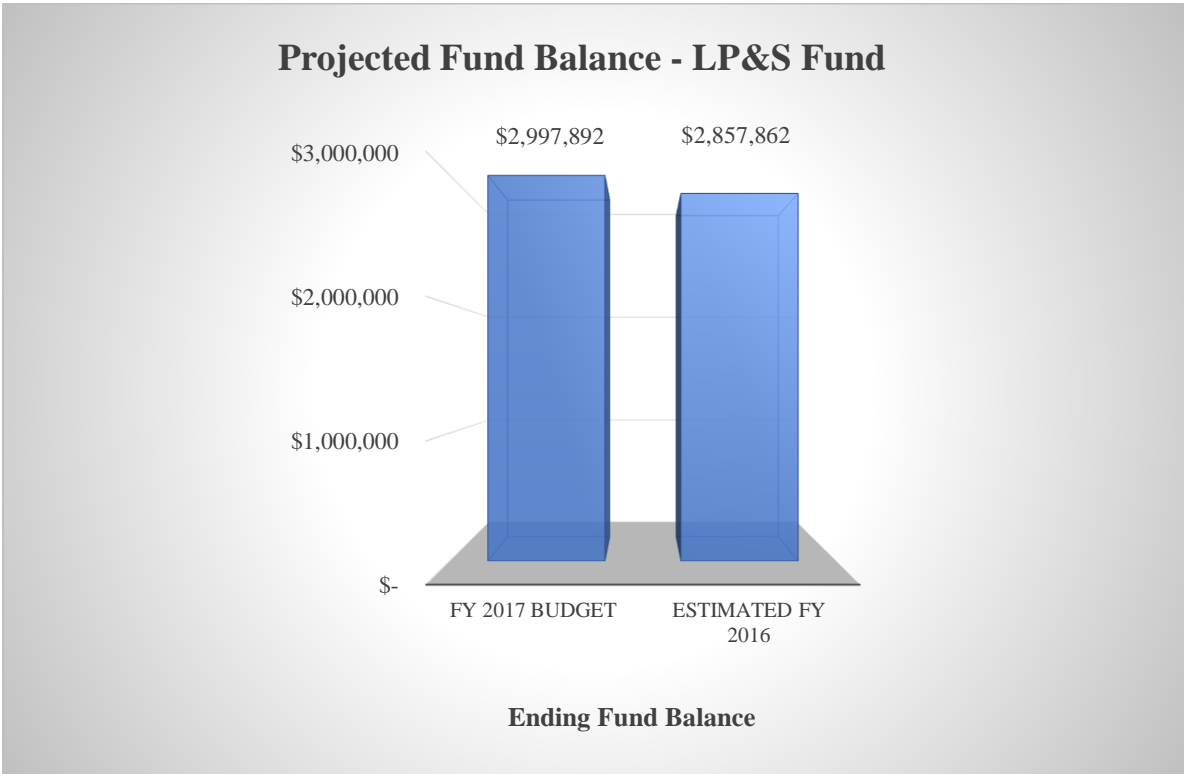
	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Est Actuals	FY 2017 Budget
Local Governmental Sources:						
Current Taxes	\$ 74,798	\$ 76,070	\$ 79,088	\$ 82,299		\$ 82,688
Total Local Government	\$ 74,798	\$ 76,070	\$ 79,088	\$ 82,299	\$ 80,641	\$ 82,688
Other Sources:						
Interest Income	\$ 322	\$ 140	\$ 119	\$ 126		\$ 175
Total Other Sources	\$ 322	\$ 140	\$ 119	\$ 126	\$ 155	\$ 175
Total Revenue before Interfunds & Nonoperating Item	\$ 75,120	\$ 76,210	\$ 79,207	\$ 82,425	\$ 80,796	\$ 82,863
Interfund Transfers	-	-	-	-	-	-
GRAND TOTAL	\$ 75,120	\$ 76,210	\$ 79,207	\$ 82,425	\$ 80,796	\$ 82,863

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Est Actuals	FY 2017 Budget
Institutional Support						
Salaries	\$ 7,705			\$ 8,648		\$ 8,908
Contractual Services	66,320			56,500		56,500
General Material & Supplies	-			650		650
Travel/Meeting	-			4,000		4,000
Capital Outlay	-			-		-
GRAND TOTAL	\$ 74,025	\$ 71,785	\$ 71,389	\$ 69,798	\$ 59,965	\$ 70,058

Liability, Protection and Settlement Fund Projected Fund Balance

**Carl Sandburg College
LP&S Fund-Projected Fund Balance**

	FY 2017 Budget	Estimated FY 2016	Change	%
Revenues	\$ 2,177,550	\$ 2,190,032	\$ (12,482)	-0.57%
Expenditures	2,037,917	1,997,669	40,248	2.01%
Revenues Over (Under) Expenditures	\$ 139,633	\$ 192,363	\$ (52,730)	-27.41%
Transfers	-	-	-	0.00%
Change in fund balance	\$ 139,633	\$ 192,363	\$ (52,730)	-27.41%
Fund equity (deficit) beginning of year	2,857,862	2,665,499	192,363	7.22%
Fund equity (deficit) end of year	<u>\$ 2,997,495</u>	<u>\$ 2,857,862</u>	<u>\$ 139,633</u>	<u>4.89%</u>



Liability, Protection and Settlement Fund Five Year Comparison

**Liability Protection and Settlement Fund Revenues and Expenditures
Fiscal Year 2017**

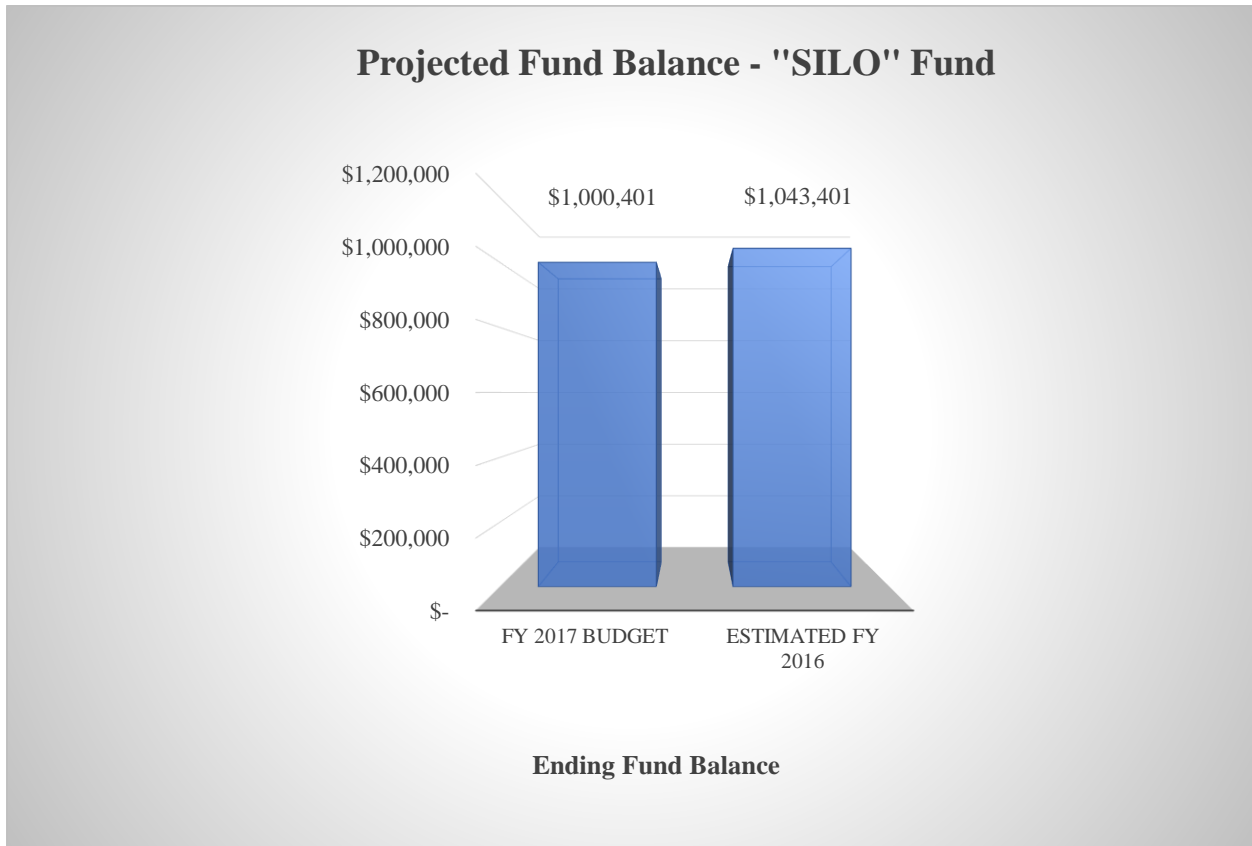
	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Est Actuals	FY 2017 Budget
Local Governmental Sources:						
Current Taxes	\$ 2,016,544	\$ 2,021,051	\$ 2,074,166	\$ 2,095,995		\$ 2,097,450
Total Local Government	\$ 2,016,544	\$ 2,021,051	\$ 2,074,166	\$ 2,095,995	\$2,118,375	\$ 2,097,450
Other Sources:						
Other Sales & Services	\$ -	\$ -	\$ -	\$ -		\$ -
Other Non-Government Gifts, Grant	-	11,385		16,626		17,000
Interest Income	42,630	36,743	49,363	85,314		63,100
Other Income	(1,190)	7,619	1,226	-		-
Total Other Sources	\$ 41,440	\$ 55,747	\$ 50,589	\$ 101,940	\$ 71,656	\$ 80,100
Total Revenue before Interfunds	\$ 2,057,984	\$ 2,076,798	\$ 2,124,755	\$ 2,197,935	\$2,190,032	\$ 2,177,550
Interfunds	14,841	-	-	-	-	-
GRAND TOTAL	\$ 2,072,825	\$ 2,076,798	\$ 2,124,755	\$ 2,197,935	\$2,190,032	\$ 2,177,550

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Est Actuals	FY 2017 Budget
Institutional Support						
Salaries	\$ 1,235,306	\$ 1,095,224	\$ 1,065,715	\$ 1,099,451		\$ 1,152,111
Employee Benefits	237,004	244,353	286,552	322,971		327,971
Contractual Services	256,223	263,517	295,574	261,018		261,018
General Material & Supplies	12,466	13,205	21,083	24,086		24,086
Travel/Meeting	935	1,516	1,530	4,747		4,000
Fixed Charges	248,354	251,713	255,049	265,850		265,000
Capital Equipment	-	277,290	61,710	-		-
Other Expenditures	3,518	43,042	13,376	3,731		3,731
Total Expenditures before Interfunds	\$ 1,993,806	\$ 2,189,860	\$ 2,000,589	\$ 1,981,854	\$1,997,669	\$ 2,037,917
Transfers	14,841	-	-	-	-	-
GRAND TOTAL	\$ 2,008,647	\$ 2,189,860	\$ 2,000,589	\$ 1,981,854	\$1,997,669	\$ 2,037,917

Quasi-Endowment "SILO" Fund Projected Fund Balance

**Carl Sandburg College
"SILO" Fund-Projected Fund Balance**

	FY 2017 Budget	Estimated FY 2016	Change	%
Revenues	\$ 5,500	\$ 6,044	\$ (544)	-9.00%
Expenditures	-	-	-	0.00%
Revenues Over (Under) Expenditures	\$ 5,500	\$ 6,044	\$ (544)	-9.00%
Transfers	(48,500)	(100,000)	51,500	-51.50%
Change in fund balance	\$ (43,000)	\$ (93,956)	\$ 50,956	-54.23%
Fund equity (deficit) beginning of year	1,043,401	1,137,357	(93,956)	-8.26%
Fund equity (deficit) end of year	\$ 1,000,401	\$ 1,043,401	\$ (43,000)	-4.12%



Quasi-Endowment “SILO” Fund Five Year Comparison

**Quasi-Endowment “SILO” Fund Revenues and Expenditures
Fiscal Year 2017**

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Est Actuals	FY 2017 Budget
Other Sources:						
Interest Income	\$ 15,107	\$ 5,967	\$ 6,000	\$ 5,500		\$ 5,500
Net increase (decrease) in fair value of investments	-	-	-	-		-
Total before Nonoperating	\$ 15,107	\$ 5,967	\$ 6,000	\$ 5,500	\$ 6,044	\$ 5,500
Transfers	-	-	-	-	-	-
GRAND TOTAL	\$ 15,107	\$ 5,967	\$ 6,000	\$ 5,500	\$ 6,044	\$ 5,500

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Est Actuals	FY 2017 Budget
Other Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total before transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	-	6,019	-	100,000	100,000	48,500
GRAND TOTAL	\$ -	\$ 6,019	\$ -	\$ 100,000	\$ 100,000	\$ 48,500

Debt Service Fund

Debt Service Fund Narrative

The debt service fund consists of the Bond and Interest Fund. It accounts for the accumulation of resources for and the payment of debt principal, interest, and related costs. The College has used the issuance of general obligation bonds to finance capital projects, energy savings, and to establish a Working Cash fund. Refunding bonds have also been used to take advantage of lower interest rates.

FY 2010 saw the College issued \$2,000,000 of General Obligation Bonds to increase the Working Cash Fund. With State payments delinquent by in excess of 180 days, and little prospects of improvement in the new term, the College determined to issue Working Cash Bonds to provide additional cushion in its reserves, and retain the ability to internally cash flow the operations without interruption.

FY 2010 also allowed the College to issue \$5,895,000 of General Obligation Refunding Bonds during a highly favorable interest rate environment. The College was able to issue these bonds and deliver to residents a net neutral tax result.

Again in December 2010, the College issued \$2,500,000 of Taxable General Obligation Bonds to increase the Working Cash Fund to the legal limit.

In addition, \$1,610,000 General Obligation Refunding Bonds were issued to refund the District's outstanding General Obligation Bonds, Series 2001A.

FY 2013 included issuing General Obligation Bonds, Series 2012A in the amount of \$5,100,000. Funding will be for the HVAC and water heater replacements and refunding a portion of the Series 2004B bonds. This refunding will help maximize the net debt service savings and manage the College's total tax rate.

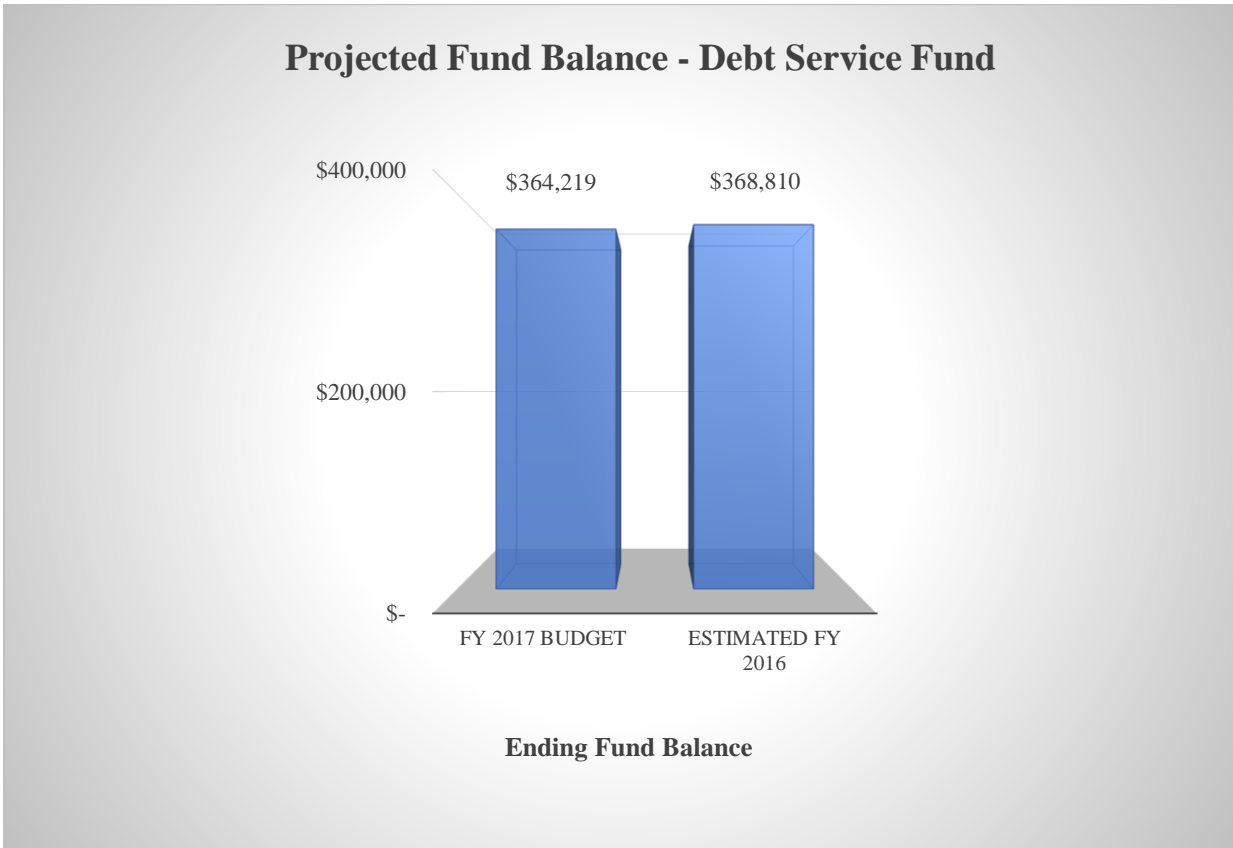
With refunding of existing debt obligations in FY 2015 and FY 2016, the college was able to generate debt service savings of approximately \$1,000,000.

Legally, the College is not allowed to have debt in excess of 2.875% of the District's EAV, or an estimated \$46,628,124. The current general obligation debt of the College is \$22,995,000. Therefore, the amount of debt available to be issued is the difference between these two numbers or the legal debt margin of \$26,633,124. FY 2017 has not projected any further debt. Debt limitations will factor into future possibilities, although the College goal is to aggressively pay down its debt with the total debt service being retired in the coming ten year period.

Debt Service Fund Projected Fund Balance

**Carl Sandburg College
Debt Service Fund-Projected Fund Balance**

	FY 2017 Budget	Estimated FY 2016	Change	%
Revenues	\$ 2,572,210	\$ 7,490,644	\$ (4,918,434)	-65.66%
Expenditures	2,576,801	7,355,487	(4,778,686)	-64.97%
Revenues Over (Under) Expenditures	\$ (4,591)	\$ 135,157	\$ (139,748)	-103.40%
Transfers	-	-	-	0.00%
Change in fund balance	\$ (4,591)	\$ 135,157	\$ (139,748)	-103.40%
Fund equity (deficit) beginning of year	368,810	233,653	135,157	57.85%
Fund equity (deficit) end of year	\$ 364,219	\$ 368,810	\$ (4,591)	-1.24%



Bond and Interest Fund Revenue & Expenditures Five Year Comparison

**Bond and Interest Fund Revenue and Expenditures
Fiscal Year 2017**

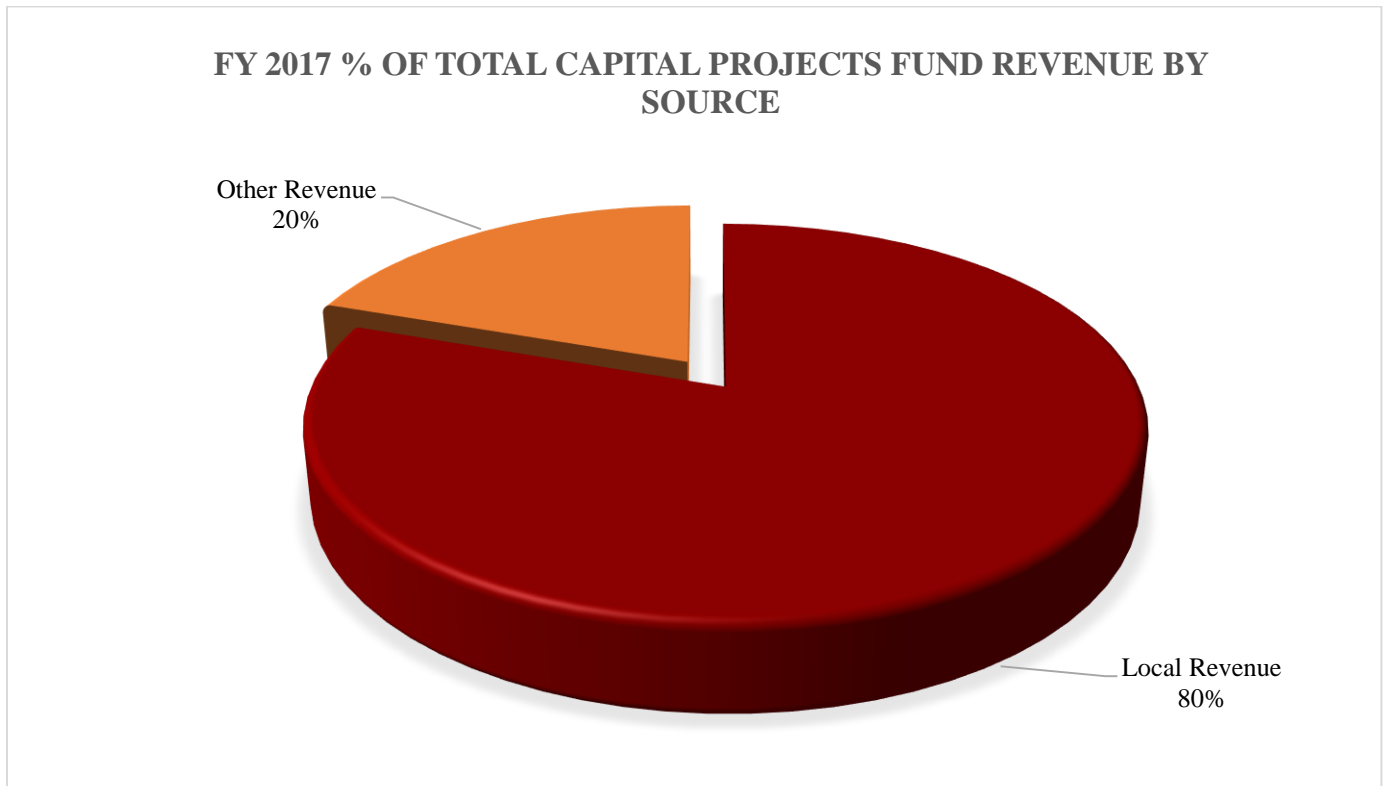
Operating Revenue by Sources	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Est Actuals	FY 2017 Budget
Local Government:						
Current Taxes	\$ 3,283,616	\$ 3,350,595	\$ 3,458,683	\$ 3,392,938		\$ 2,569,510
Total Local Government	\$ 3,283,616	\$ 3,350,595	\$ 3,458,683	\$ 3,392,938	\$ 3,413,858	\$ 2,569,510
Other Sources:						
Interest Income	\$ 13,780	\$ 10,907	\$ 5,756	\$ 5,525		\$ 2,700
Total Other Sources	\$ 13,780	\$ 10,907	\$ 5,756	\$ 5,525	\$ 6,786	\$ 2,700
Total Revenue before Interfunds & Nonoperating Items	\$ 3,297,396	\$ 3,361,502	\$ 3,464,439	\$ 3,398,463	\$ 3,420,644	\$ 2,572,210
Interfund Transfers	-	-	-	-	-	-
Debt Proceeds	8,387,401	-	9,876,043	-	4,070,000	-
Grand Total	\$ 11,684,797	\$ 3,361,502	\$ 13,340,482	\$ 3,398,463	\$ 7,490,644	\$ 2,572,210

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Est Actuals	FY 2017 Budget
Institutional Support						
Fixed Charges	\$ 3,402,389	\$ 3,322,773	\$ 3,636,578	\$ 3,395,441		\$ 2,569,511
Capital Outlay	-	-	-	-		-
Other Expenditures	5,537	4,499	4,250	6,450		7,290
Total Expenditures before Interfunds	\$ 3,407,926	\$ 3,327,272	\$ 3,640,828	\$ 3,401,891	\$ 7,355,487	\$ 2,576,801
Interfund Transfers	\$ 3,000,000	\$ -		\$ -	\$ -	\$ -
Discount on bond issuance	-	-		-	-	-
Payment to refunding bond escrow agent	5,270,858	-	9,745,084	-	-	-
GRAND TOTAL	\$ 11,678,784	\$ 3,327,272	\$ 13,385,912	\$ 3,401,891	\$ 7,355,487	\$ 2,576,801

Capital Projects Fund

Capital Projects Fund Revenue

The Operations and Maintenance (Restricted) Fund and The Capital Endowment Fund make up the Capital Projects Fund. These funds account for financial resources to be used for the acquisition or construction of major capital facilities and technology enhancements. Capital assets include property, equipment, and infrastructure assets, such as roads and sidewalks. Capital assets are defined by the College as assets with an initial unit cost of \$5,000 or more and an estimated useful life in excess of two years. Such assets are recorded at historical cost. Donated capital assets are recorded at estimated fair value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Revenue for the Capital Projects Funds is derived from Local Government and Other Sources of Revenue. These two sources are independent of our operating budget. With the establishment of the STEF fund, we have been able to enhance technology thru the use of accumulated interest income. The original STEF principle plus the addition made thru the bond issuance in FY 2009 remained intact as of the end of FY 2015 with projects budgeted in FY 2016 using a portion of the principle.



Capital Projects Fund Expenditures

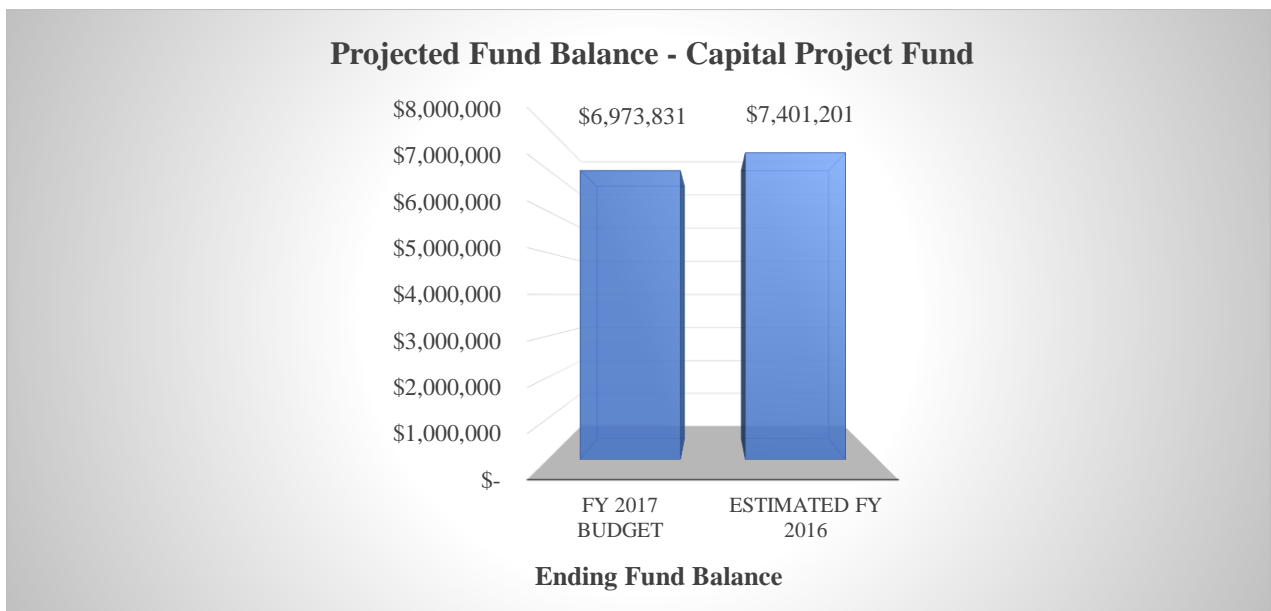
Budgeted expenditures for the Capital Projects Funds for FY 2017 are \$835,000.

<u>Project</u>	<u>Funding Source</u>
○ Campus improvement plan, \$15,000	accumulated interest earnings
○ Roof Replacement Buildings C, D, E \$440,000	Protection, Health, Safety levy
○ Parking Lot Safety Rehab \$380,000	Protection, Health, Safety levy

Capital Projects Fund Projected Fund Balance

**Carl Sandburg College
Capital Projects Fund-Projected Fund Balance**

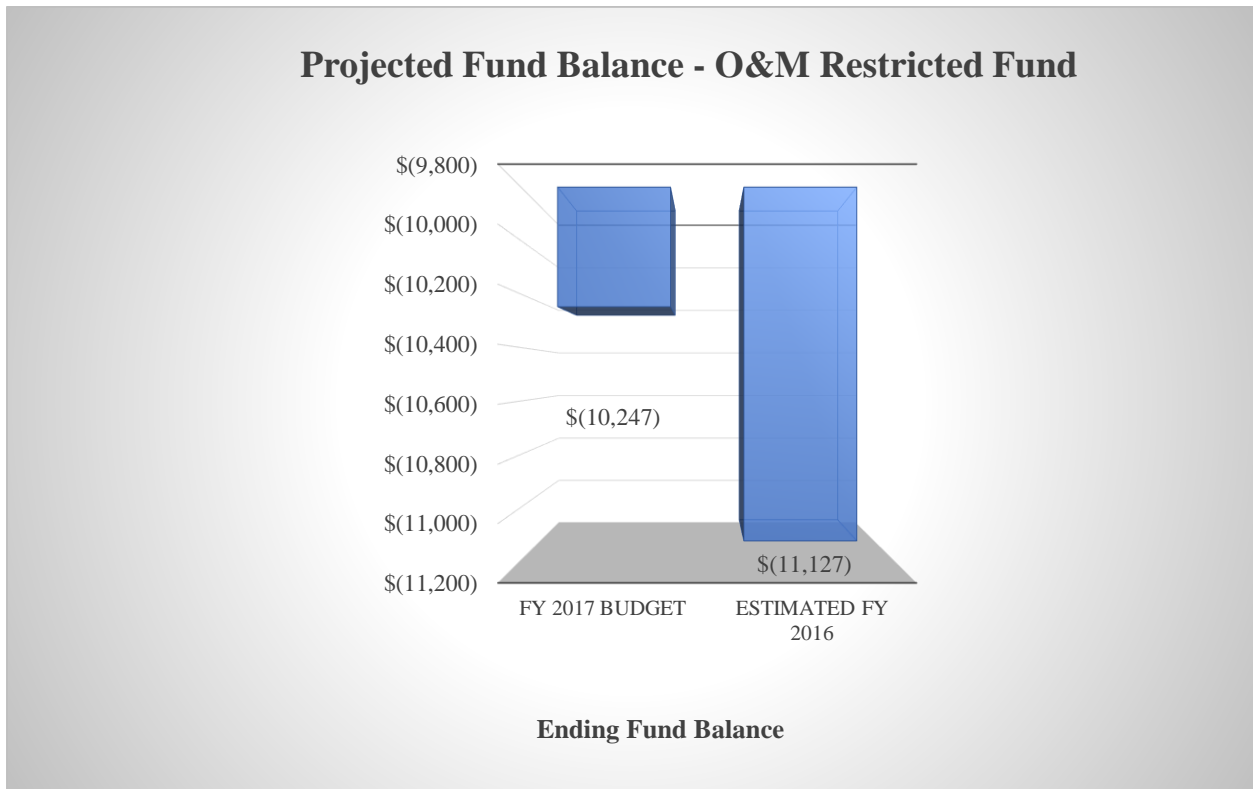
	FY 2017 Budget	Estimated FY 2016	Change	%
Revenues	\$ 1,020,880	\$ 296,368	\$ 724,512	244.46%
Expenditures	836,250	103,198	733,052	710.34%
Revenues Over (Under) Expenditures	\$ 184,630	\$ 193,170	\$ (8,540)	-4.42%
Transfers	(612,000)	(644,130)	32,130	-4.99%
Change in fund balance	\$ (427,370)	\$ (450,960)	\$ 23,590	-5.23%
Fund equity (deficit) beginning of year	7,401,201	7,852,161	(450,960)	-5.74%
Fund equity (deficit) end of year	<u>\$ 6,973,831</u>	<u>\$ 7,401,201</u>	<u>\$ (427,370)</u>	<u>-5.77%</u>



Operations & Maintenance Fund (Restricted) Projected Fund Balance

**Carl Sandburg College
O&M Restricted Fund-Projected Fund Balance**

	<u>FY 2017 Budget</u>	<u>Estimated FY 2016</u>	<u>Change</u>	<u>%</u>
Revenues	\$ 820,880	\$ 119,247	\$ 701,633	588.38%
Expenditures	835,000	103,198	731,802	709.13%
Revenues Over (Under) Expenditures	\$ (14,120)	\$ 16,050	\$ (30,170)	-187.98%
Transfers	15,000	15,000	-	0.00%
Change in fund balance	\$ 880	\$ 31,050	\$ (30,170)	-97.17%
Fund equity (deficit) beginning of year	(11,127)	(42,177)	31,050	-73.62%
Fund equity (deficit) end of year	<u>\$ (10,247)</u>	<u>\$ (11,127)</u>	<u>\$ 880</u>	<u>-7.91%</u>



Operations and Maintenance Fund (Restricted) Revenue Five Year Comparison

**Operations Maintenance Restricted Fund Revenue
Fiscal Year 2017**

Operating Revenue by Sources	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Est Actuals	FY 2017 Budget
Local Government:						
Current Taxes	\$ 91,253	\$ 90,517	\$ 91,267	\$ 94,000		\$ 820,000
Total Local Government	\$ 91,253	\$ 90,517	\$ 91,267	\$ 94,000	\$ 91,621	\$ 820,000
State Government:						
Other State Revenues	\$ 62,955	\$ 414,455	\$ -	\$ -		\$ -
ICCB Deferred Maintenance Grant	-	-	-	-		-
Total State Government	\$ 62,955	\$ 414,455	\$ -	\$ -	\$ 27,432	\$ -
Federal Government						
Other Federal Revenues	\$ -	\$ -	\$ -	\$ -		\$ -
Total Federal Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources:						
Sales and Service Fees	\$ -	\$ -	\$ -	\$ -		\$ -
Interest Income	395	182	160	145		880
Other Income	-	75,001	118,047	-		-
Total Other Sources	\$ 395	\$ 75,183	\$ 118,207	\$ 145	\$ 194	\$ 880
Total Revenue before Interfunds & Nonoperating Items	\$ 154,603	\$ 580,155	\$ 209,474	\$ 94,145	\$ 119,247	\$ 820,880
Interfund Transfers	3,477,330	46,569	832,871	115,000	15,000	15,000
Bond & Lease Certificate Proceeds	-	-	-	-	-	-
Grand Total	\$3,631,933	\$ 626,724	\$1,042,345	\$ 209,145	\$ 134,247	\$ 835,880

Operations and Maintenance Fund (Restricted) Expenditures Five Year Comparison

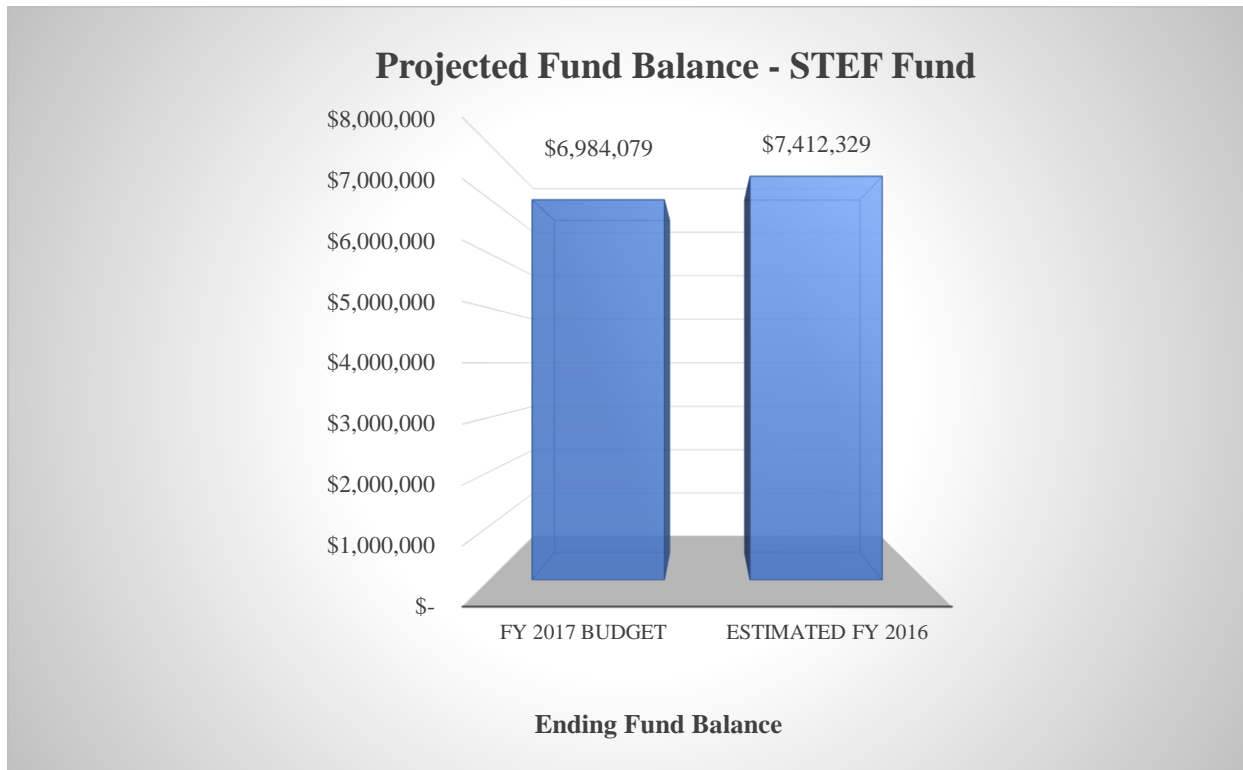
**Operations Maintenance Restricted Fund Expenditures
Fiscal Year 2017**

	FY2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Est Actuals	FY 2017 Budget
Operation & Maintenance of Plant						
Salaries	\$ -	\$ -	\$ -	\$ -		\$ -
Contractual Services	11,933	-	-	-		-
Total Operation & Maintenance of Plant	\$ 11,933	\$ -	\$ -	\$ -	\$ -	\$ -
Institutional Support						
Salaries	\$ -	\$ -		\$ -		\$ -
Contractual Services	-	-	17,705	-		820,000
General Maintenance and Supplies	-	-	592,722	100,000		-
Capital Outlay	1,317,631	2,204,720	592,632	109,000		15,000
Other Expenditures	-	-	-	-		-
Total Institutional Support	\$1,317,631	\$2,204,720	\$1,203,059	\$ 209,000	\$ 103,198	\$ 835,000
Total Expenditures before Interfunds	\$1,329,564	\$2,204,720	\$1,203,059	\$ 209,000	\$ 103,198	\$ 835,000
Interfund Transfers	-	26,753	-	-	-	-
GRAND TOTAL	\$1,329,564	\$2,231,473	\$1,203,059	\$ 209,000	\$ 103,198	\$ 835,000

Quasi-Endowment (STEF) Fund Projected Balance

**Carl Sandburg College
STEF Fund-Projected Fund Balance**

	FY 2017 Budget	Estimated FY 2016	Change	%
Revenues	\$ 200,000	\$ 177,121	\$ 22,879	12.92%
Expenditures	1,250	-	1,250	0.00%
Revenues Over (Under) Expenditures	\$ 198,750	\$ 177,121	\$ 21,629	12.21%
Transfers	(627,000)	(659,130)	32,130	-4.87%
Change in fund balance	\$ (428,250)	\$ (482,009)	\$ 53,759	-11.15%
Fund equity (deficit) beginning of year	7,412,329	7,894,338	(482,009)	-6.11%
Fund equity (deficit) end of year	<u>\$ 6,984,079</u>	<u>\$ 7,412,329</u>	<u>\$ (428,250)</u>	<u>-5.78%</u>



Quasi-Endowment (STEF) Fund Five Year Comparison

**Quasi-Endowment Fund Revenue and Expenditures
Fiscal Year 2017**

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Est Actuals	FY 2017 Budget
Other Sources:						
Federal Grants	\$ -	\$ -	\$ -	\$ -		\$ -
Interest Income	215,160	254,233	188,268	232,500		200,000
Net increase (decrease) in fair value of investments	(320,434)	11,118	81,687	-		-
Total before Interfund Transfers and Nonoperating	\$(105,274)	\$265,351	\$ 269,955	\$ 232,500	\$ 177,121	\$ 200,000
Transfers	-	-	-	-	-	-
GRAND TOTAL	\$(105,274)	\$265,351	\$ 269,955	\$ 232,500	\$ 177,121	\$ 200,000

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Est Actuals	FY 2017 Budget
Institutional Support						
Fixed Charges	\$ 1,250	\$ 1,250	\$ 800	\$ 1,250		\$ 1,250
Other Expenditures	125	-	-	-		-
Total Expenditures before Interfunds	\$ 1,375	\$ 1,250	\$ 800	\$ 1,250	\$ -	\$ 1,250
Transfers	565,778	310,370	1,231,393	759,130	659,130	627,000
GRAND TOTAL	\$ 567,153	\$311,620	\$1,232,193	\$ 760,380	\$ 659,130	\$ 628,250

Proprietary Fund

Auxiliary Enterprise Fund

The Auxiliary Enterprise Fund is used to account for college services where a fee is charged to users or allocated to the specific use from revenues and the activity is intended to be self-supporting. Each enterprise/service should be accounted for separately using a group of self-balancing accounts within the fund. Included in this fund are the Auto Mechanics, Food Service, Bookstore, Athletics, Cosmetology Clinic, and Dental Hygiene Clinic.

A change in Food Service providers hopes to eliminate the need for the College to subsidize an annual loss. The College decided to close the Children’s School. The childcare program has been discontinued as the need for a clinical site was no longer needed.

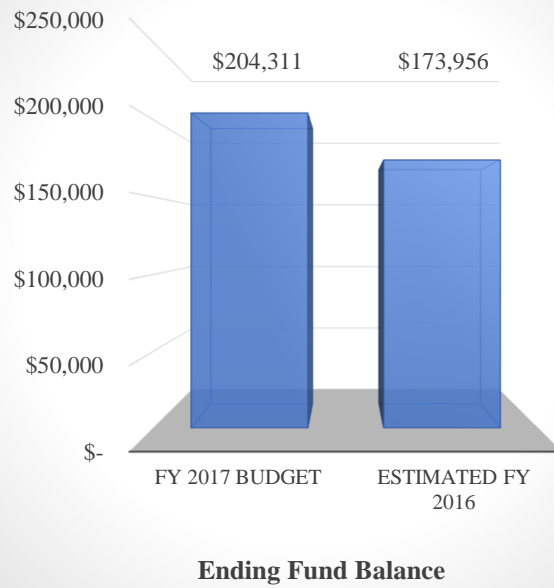
Dental Hygiene Clinic is budgeted at \$25,000. They expect revenues of \$25,000 which will offset the expenses for the supplies and equipment. The College has moved the cost of the dentist to the Education and Risk Management areas.

Auxiliary Fund Projected Fund Balance

Carl Sandburg College Auxiliary Fund-Projected Fund Balance

	FY 2017 Budget		Estimated FY 2016		Change	%
Revenues	\$ 332,023	\$	685,194	\$	(353,171)	-51.54%
Expenditures	661,838		639,978		21,860	3.42%
Revenues Over (Under) Expenditures	\$ (329,815)	\$	45,216	\$	(375,031)	-829.43%
Transfers	360,170		-		360,170	0.00%
Change in fund balance	\$ 30,355	\$	45,216	\$	(14,861)	-32.87%
Fund equity (deficit) beginning of year	173,956		128,740		45,216	35.12%
Fund equity (deficit) end of year	<u>\$ 204,311</u>	\$	<u>173,956</u>	\$	<u>30,355</u>	<u>17.45%</u>

Projected Fund Balance - Auxiliary Fund



Management continues to monitor each area to determine feasibility to continue the program. There is consensus that some programs will run with a deficit and be subsidized with other sources.

Auxiliary Fund Revenues and Expenditures Five Year Comparison

**Auxiliary Fund Revenues and Expenditures
Fiscal Year 2017**

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Est Actuals	FY 2017 Budget
Student Tuition and Fees:						
Tuition	\$ -	\$ -	\$ -	\$ -		\$ -
Activity Fee Revenue	251,015	241,479	236,267	255,600		-
Total Student Tuition and Fees	\$ 251,015	\$ 241,479	\$ 236,267	\$ 255,600	\$ 239,135	\$ -
Other Sources:						
Sales & Service Income	\$ 722,488	\$ 599,619	\$ 201,486	\$ 190,646		\$ 191,700
Commissions	-	-	159,481	131,000		139,323
Federal Government-USDA Reimbursement	20,400	18,447	111	-		-
Other Income	191,025	149,574	85,037	9,323		1,000
Total Other Sources	\$ 933,913	\$ 767,640	\$ 446,115	\$ 330,969	\$ 400,259	\$ 332,023
Total Revenue before Interfunds & Nonoperating Items	\$1,184,928	\$1,009,119	\$ 682,382	\$ 586,569	\$ 639,394	\$ 332,023
Interfund Transfers	77,800	70,723	45,800	45,800	45,800	360,170
Grand Total	\$1,262,728	\$1,079,842	\$ 728,182	\$ 632,369	\$ 685,194	\$ 692,193

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY2016 Budget	FY 2016 Est Actuals	FY2017 Budget
Auxiliary Services						
Salaries	\$ 605,966	\$ 506,303	\$ 207,817	\$ 208,561		\$ 204,537
Employee Benefits	13,789	63,152	36,947	38,700		34,800
Contractual Services	179,492	133,020	66,517	60,452		55,452
General Maintenance and Supplies	252,088	249,506	216,560	225,503		227,776
Travel and Conference/Meeting Expense	44,551	65,547	54,955	46,833		46,833
Capital Outlay	27,000	27,414	33,832	28,200		28,000
Depreciation	17,800	9,097	11,477	-		-
Other	116,925	51,030	69,771	65,440		64,440
Total before transfers	\$1,257,611	\$1,105,069	\$ 697,876	\$ 673,689	\$ 639,978	\$ 661,838
Interfund Transfers	-	-	-	-	-	-
GRAND TOTAL	\$1,257,611	\$1,105,069	\$ 697,876	\$ 673,689	\$ 639,978	\$ 661,838

Nonexpendable Trust Fund

Working Cash Fund

The Working Cash Fund was established for the purpose of enabling the district to have on hand at all times sufficient cash to meet the demands for ordinary and necessary expenditures. Bonds may be issued, without voter approval, in an amount or amounts not to exceed in the aggregate 75 percent of the total tax extension from the authorized maximum rates for the Education Fund and the Operations and Maintenance Fund combined, plus 75 percent of last known corporate personal property replacement tax allocation.

This fund is used to account for the proceeds of working cash bonds. By making temporary transfers, the Working Cash Fund is used as a source of working capital by other funds. Such temporary transfers assist operating funds in meeting the demands for ordinary and necessary expenditures during periods of temporary low cash balances.

The College currently shows a principal balance of \$8,162,888, which is invested in staggered maturities to insure liquidity and follows the board's Investment Policy. Interest earned in this fund may be transferred to the General Fund with Board approval. The transfer of interest has become an important source of college revenue.

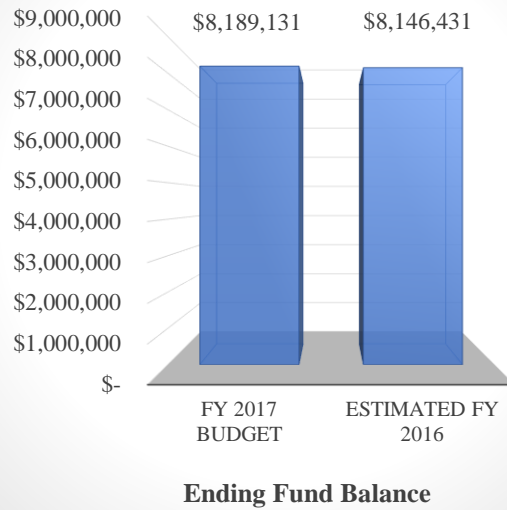
Working Cash Fund Projected Fund Balance

Revenue for this fund is derived solely from investment earnings. For FY 2017, these earnings are projected to remain fairly consistent due to low stable rates on short term investments. Revenue is budgeted at \$63,000.

Carl Sandburg College Working Cash Fund-Projected Fund Balance

	<u>FY 2017 Budget</u>	<u>Estimated FY 2016</u>	<u>Change</u>	<u>%</u>
Revenues	\$ 63,000	\$ 63,168	\$ (168)	-0.27%
Expenditures	-	-	-	0.00%
Revenues Over (Under) Expenditures	\$ 63,000	\$ 63,168	\$ (168)	-0.27%
Transfers	(20,300)	(79,625)	59,325	-74.51%
Change in fund balance	\$ 42,700	\$ (16,457)	\$ 59,157	-359.47%
Fund equity (deficit) beginning of year	8,146,431	8,162,888	(16,457)	-0.20%
Fund equity (deficit) end of year	<u>\$ 8,189,131</u>	<u>\$ 8,146,431</u>	<u>\$ 42,700</u>	<u>0.52%</u>

Projected Fund Balance - Working Cash Fund



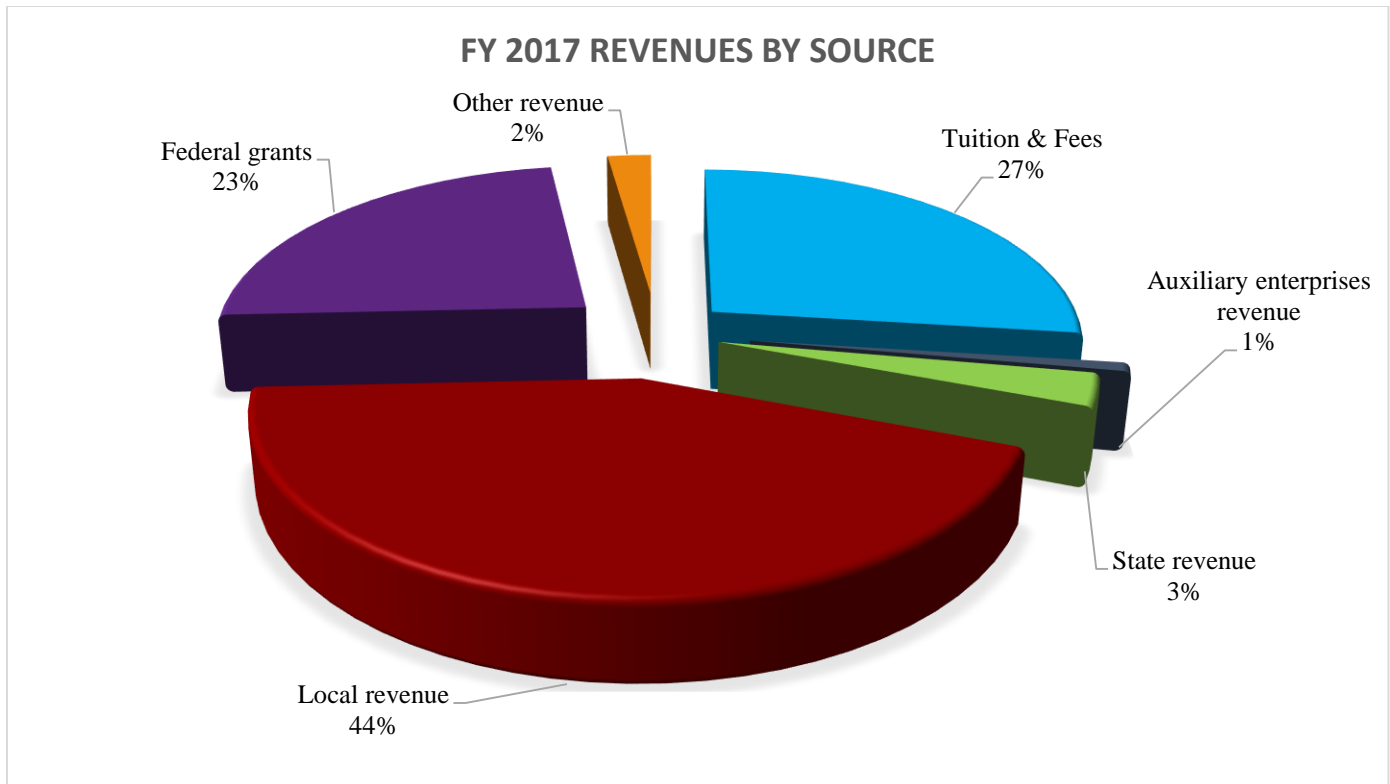
Working Cash Fund Revenue and Expenditures Five Year Comparison

Working Cash Fund Revenue and Expenditures Fiscal Year 2017

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Est Actuals	FY 2017 Budget
Other Sources:						
Interest Income	\$ 82,738	\$ 42,475	\$ 57,310	\$ 79,625		\$ 63,000
Net increase (decrease) in fair value of investments	(25,930)	(8,527)	(6,775)	-		-
Total before Nonoperating	\$ 56,808	\$ 33,948	\$ 50,535	\$ 79,625	\$ 63,168	\$ 63,000
Transfers	-	-	-	-	-	-
GRAND TOTAL	\$ 56,808	\$ 33,948	\$ 50,535	\$ 79,625	\$ 63,168	\$ 63,000

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Est Actuals	FY 2017 Budget
Other Expenditures	\$ 1,457	\$ -	\$ 858	\$ -		\$ -
Total before transfers	\$ 1,457	\$ -	\$ 858	\$ -	\$ -	\$ -
Transfers	56,215	34,150	70,525	79,625	79,625	20,300
GRAND TOTAL	\$ 57,672	\$ 34,150	\$ 71,383	\$ 79,625	\$ 79,625	\$ 20,300

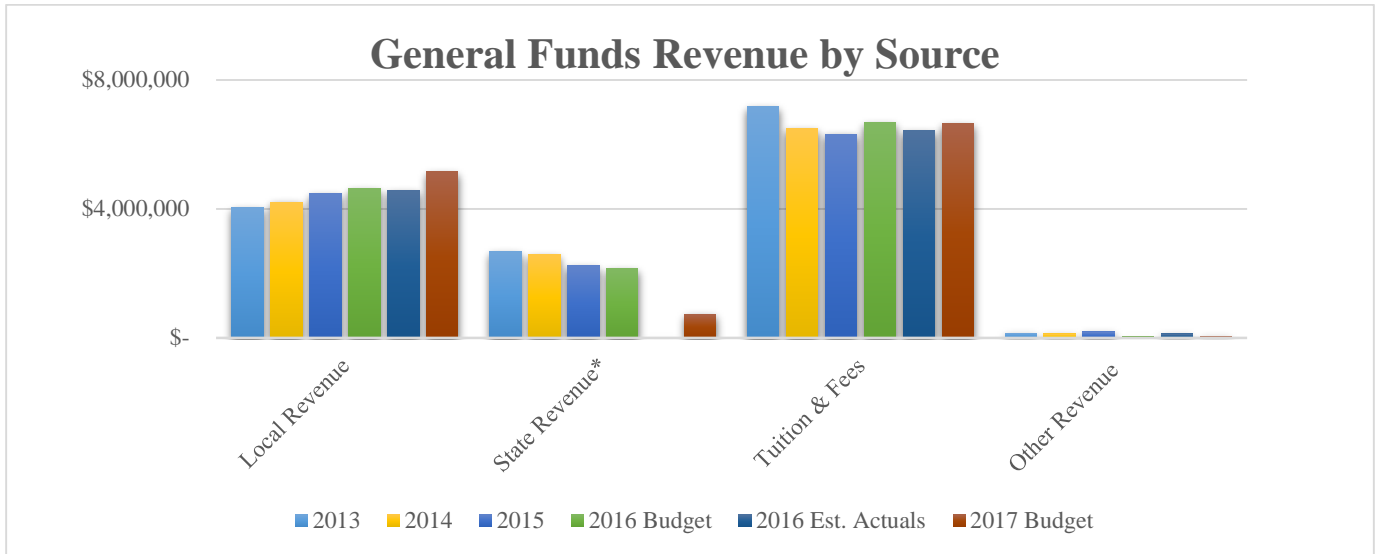
Revenues by Source



Operating revenues include student tuition and fees and auxiliary enterprises revenue. Nonoperating revenues include local revenue, state revenue, federal revenue and other revenue. Local sources of revenue include Property Taxes, Corporate Personal Property Replacement Taxes and Chargebacks and constitutes the largest source of revenue for FY2017 representing 44%. The equalized assessed valuation (EAV) for the district supporting FY 2017 is approximately \$1,653,758,579; this is a projected 2.0% increase in EAV compared to FY 2016. Replacement Taxes “replace” the personal property tax previously paid by businesses and are 2.5% of the net income of corporations, and 1.5% on partnerships, trusts, and subchapter S corporations.

Student Tuition and Fees revenue constitutes the second largest source of revenue in FY 2017. Tuition and Fees revenue makes up 27% of the total revenues. Tuition revenues are based on projected credit hours, which are forecasted to remain fairly flat with the projected FY 2016 actuals. The College increased the tuition per credit hour rate and new fees were implemented to cover increasing expendable costs in career, technical, health education programs.

Federal grants show the third largest percentage of revenue, this source of revenue is legally restricted to expenditures for specific purposes. Therefore, State Revenue is the third largest source of operating revenue at 3% of total revenue. State sources of funding include the ICCB Grants and the CTE Formula Grant. The ICCB grants are projected to increase from FY 2016 actuals to FY 2017, due to projected state appropriation for higher education. This will still be a decrease from the FY 2015 allocation. The state of Illinois is facing the need to make significant cuts in an effort to reduce budgetary shortfalls. Substantially all employer contributions to the State University Retirement System have been recorded by the State of Illinois on behalf of the individual employers at an actuarially determined rate. These contributions have not been fully funded.



Institutional Key Performance Indicators

Operational Sustainability and Excellence

1. Stabilize and grow enrollment.
2. Establish and maintain an operating fund balance equal to 25 percent of the previous year's adopted budget for FY 2016.
3. Cash balance of 60 operating days.
4. Ensure compliance with all accrediting bodies and governmental agencies through FY 2018.
5. 100% of all programs are positive on the revenue/cost report by end of FY 2016.
6. The Foundation will expand its support of the college.
7. Develop and implement an institution wide enrollment management plan that increases enrollment by 15% over the life of the current Strategic Plan.

Budget Forecasts

1. Year-end projected fund balances are shown applying the projected revenues and expenditures to the current year estimated fund balances.
2. Carl Sandburg College has undertaken several initiatives to assist in meeting operating expenditures. Long-term debt issuances and refinancing has occurred in the past to fund the cost of the copying environment, some building leases, early retirement incentives, etc.
3. The College is using the STEF fund interest to purchase the Access software environment and refresh the Xerox copier environment.
4. The College has implemented four Guaranteed Energy Savings Contracts (GESG) to reduce utility costs.
5. Finally, the College is looking inward at possible efficiencies to control costs while maintaining the highest level of quality education possible.

Projected Revenues

- Local Property taxes were assumed to increase 2.25% annually. These projections are based on the assumption that farmland will not continue to decline after the Bulletin 810 adjustment reflected in FY 2007. This also reflects recent economic development initiatives to stabilize and grow the College's EAV. Local property tax revenue for future bond payments is also reflected.
- State grants were assumed to decrease for FY 2017 and continue to decrease for FY 2018 thru 2020. This remains an estimate based on history of decreasing credit hours that determines state grant allocations and the financial condition of the state of Illinois. The following graph reflects the fiscal year change in certified credit hours by state funding category. While the College derives state aid for each credit hour produced, there is a two year lag in the funding, and the state is funding only 80% of what the system formulas call for. There is acknowledgement that the current funding formula is not working. This will be reviewed and possibly a new formula established for the future. Funding for SURS is assumed to decrease from the state and a small percentage to be funded by the College. This represents an average 13% annual decrease in state revenue over the next four years.
- Tuition rates per credit hour will be between 80 and 100% of the College's most recently audited per capita cost (excluding bond and interest payments) per board resolution in January 2008. Tuition is expected to increase an average of 2% annually over the next four years.

Enrollment Data

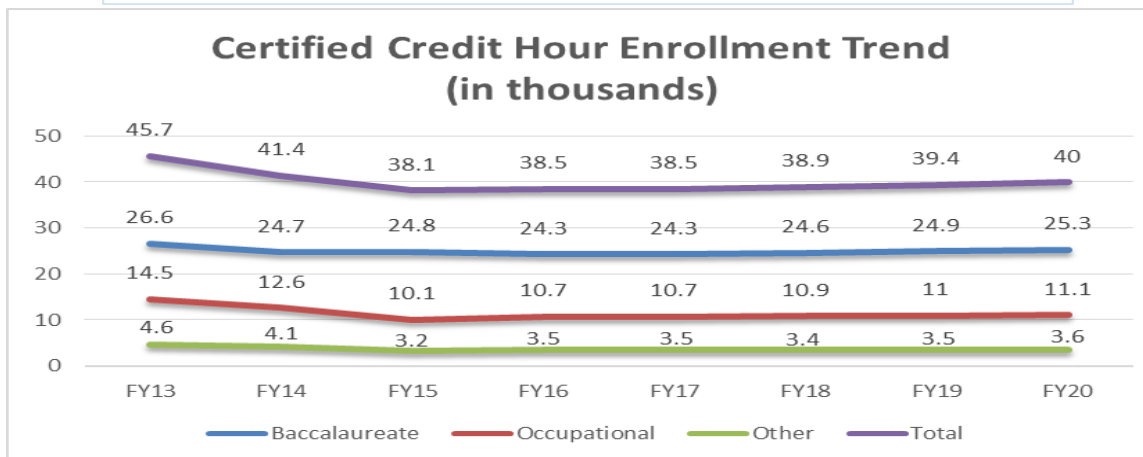
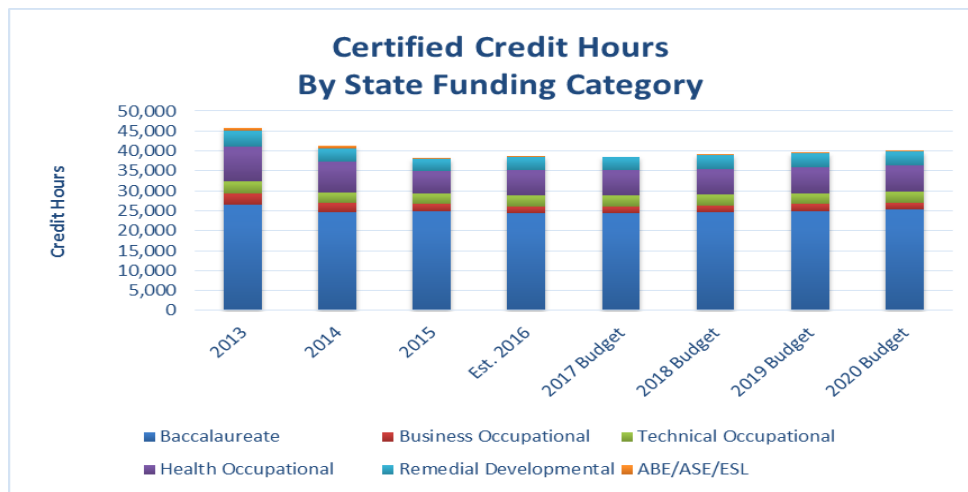
Historically, most employment in the Carl Sandburg College district had been in manufacturing and farming. However, our district has experienced continued economic stress with the loss of several manufacturing plants over the last several years.

- New programs are being designed to meet potential employment opportunities within our district.
- The administration estimates that currently 20% of our full-time students are participating in our athletic programs. The College has recently added Men's and Women's Golf, Cross Country, and Soccer to meet our students' interests.
- Baccalaureate/Transfer enrollment will continue to be steady to small growth. There can be significant savings in completing general education requirements through the community college and then transferring to complete your degree. Projections show a 1%-2% increase per year.
- The Enrollment Management commission has also been established to develop a comprehensive enrollment management program. Implementation will increase recruitment and retention. Initial calculations show FTE students increasing an average of 6% annually over the next four years. For budget purposes, a more conservative 0-2% increase is shown.

Credit Hour History

**Carl Sandburg College
Certified Unrestricted Student Credit Hours by State Funding Category
Fiscal Years 2013 - 2020**

	2013	2014	2015	2016 Estimated	2017 Budget	2018 Budget	2019 Budget	2020 Budget
Baccalaureate	26,567.0	24,741.5	24,839.0	24,342.0	24,382.0	24,585.0	24,891.0	25,264.0
Business Occupational	2,779.5	2,285.5	1,958.5	1,742.0	1,744.0	1,759.0	1,781.0	1,808.0
Technical Occupational	3,136.0	2,542.5	2,553.5	2,704.0	2,707.0	2,731.0	2,765.0	2,806.0
Health Occupational	8,634.5	7,707.5	5,580.0	6,303.0	6,312.0	6,366.0	6,446.0	6,543.0
Remedial Developmental	4,020.0	3,440.0	2,983.0	3,380.0	3,384.0	3,414.0	3,457.0	3,509.0
ABE/ASE/ESL	551.5	684.3	202.5	58.0	0.0	59.0	60.0	61.0
	45,688.5	41,401.3	38,116.5	38,529.0	38,529.0	38,914.0	39,400.0	39,991.0
Annual Percentage Change	-1.34%	-9.38%	-7.93%	1.08%	0.00%	1.00%	1.25%	1.50%



Credit Hour Rates by Funding Category

Carl Sandburg College
Credit Hour Rates by Funding Category

	Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE
FY2016	6.27	9.08	9.56	14.91	2.19	16.74
FY2015	22.46	32.25	33.24	54.24	9.96	65.99
FY2014	21.98	35.66	31.80	54.87	9.66	57.49
FY2013	21.26	34.96	30.96	58.91	7.03	58.71
FY2012	13.13	46.98	49.45	101.94	9.51	80.27 **
FY2011	13.13	46.98	49.45	101.94	9.51	80.27
FY2010	19.64	30.32	56.05	91.64	14.57	57.13
FY2009	20.04	23.00	55.31	94.09	16.49	51.97
FY2008	18.61	22.98	61.65	97.19	16.01	51.42
FY2007	19.06	23.62	59.36	91.58	15.78	56.23
FY2006	19.31	27.02	61.05	89.33	13.82	46.37
FY2005	21.72	27.90	59.26	94.88	18.68	56.87
FY2004	24.63	28.23	49.93	93.43	18.58	69.99 *
FY2003	34.45	22.90	40.03	78.81	25.52	13.16
FY2002	35.91	17.51	41.83	78.75	26.67	9.78
FY2001	31.84	15.89	41.64	72.48	26.69	16.16
FY2000	32.71	18.88	40.55	69.55	22.53	13.16
FY1999	31.23	20.08	43.61	65.10	19.25	12.71
FY1998	28.54	18.73	40.86	60.63	30.68	14.19
FY1997	27.25	19.33	39.75	57.75	30.35	14.07

* First Year of funding formula change to unrestricted only

** Funding category rates were left unchanged as the formula is being reevaluated

Projected General Funds Revenues

**Carl Sandburg College
Projected General Funds Revenues
Fiscal Years 2017 - 2020**

	2017	2018	2019	2020
Revenues:				
Local Revenue Sources				
Local Property Taxes	\$ 4,900,086	\$ 4,810,338	\$ 4,918,571	\$ 5,029,238
Replacement Taxes	250,000	250,000	250,000	250,000
Chargebacks	-	-	-	-
Subtotal Local Revenue Sources	\$ 5,150,086	\$ 5,060,338	\$ 5,168,571	\$ 5,279,238
State Revenue Sources				
ICCB Credit Hour Grant	\$ 684,000	\$ 513,000	\$ 384,750	\$ 288,560
ICCB Equalization Grant	-	-	-	-
ICCB Small College Grant	50,000	50,000	50,000	50,000
ISBE Vocational Ed.	-	-	-	-
SURS	-	-	-	-
Subtotal State Revenue Sources	\$ 734,000	\$ 563,000	\$ 434,750	\$ 338,560
Tuition and Fees				
Tuition	\$ 6,275,530	\$ 6,463,800	\$ 6,657,710	\$ 6,857,440
Fees	\$ 373,465	\$ 373,470	\$ 373,470	\$ 373,470
Subtotal Tuition and Fees	\$ 6,648,995	\$ 6,837,270	\$ 7,031,180	\$ 7,230,910
Other Sources of Revenue				
Interest Income	\$ 16,200	\$ 16,360	\$ 16,610	\$ 16,860
Building Rentals	5,000	5,000	5,000	5,000
Other Income	671,100	671,100	671,100	671,100
Subtotal of Other Sources	\$ 692,300	\$ 692,460	\$ 692,710	\$ 692,960
Total Revenue	\$ 13,225,381	\$ 13,153,068	\$ 13,327,211	\$ 13,541,668

Other Income includes transfers in.

Projected General Funds Expenditures

- Projected expenditures reflect the known 3% negotiated increase in salary in 2017. 2018 is shown with a negotiated rate of 3% and 2019 with a negotiated rate of 3.25%. Small projected retirements/layoff are also shown.
- Benefits reflect a 5% increase annually to cover potential health insurance increases, contributions to SURS and a potential decrease in full-time employees.
- Contractual services and general materials and supplies are adjusted by 1.5% annually for a cost of living adjustment.
- Utilities assume a 3% increase in 2017-2019. The College has locked in electric rates by extending our contract thru November 2018. We have also negotiated a natural gas contract thru June 2018.
- All other expenses are assumed to remain flat.

Carl Sandburg College
Projected General Funds Expenditures
Fiscal Years 2017- 2020

	2017	2018	2019	2020
By Program				
Instruction	\$ 5,763,833	\$ 5,797,780	\$ 5,869,960	\$ 5,953,730
Academic Support	417,806	420,270	425,500	431,570
Student Services	2,224,757	2,237,860	2,265,720	2,298,050
Public Service	157,666	158,590	160,560	162,850
Operations and Maintenance	1,609,086	1,618,560	1,638,710	1,662,100
Institutional Support	3,061,460	3,079,486	3,117,827	3,162,319
Total Expenditures	\$ 13,234,608	\$ 13,312,546	\$ 13,478,277	\$ 13,670,619

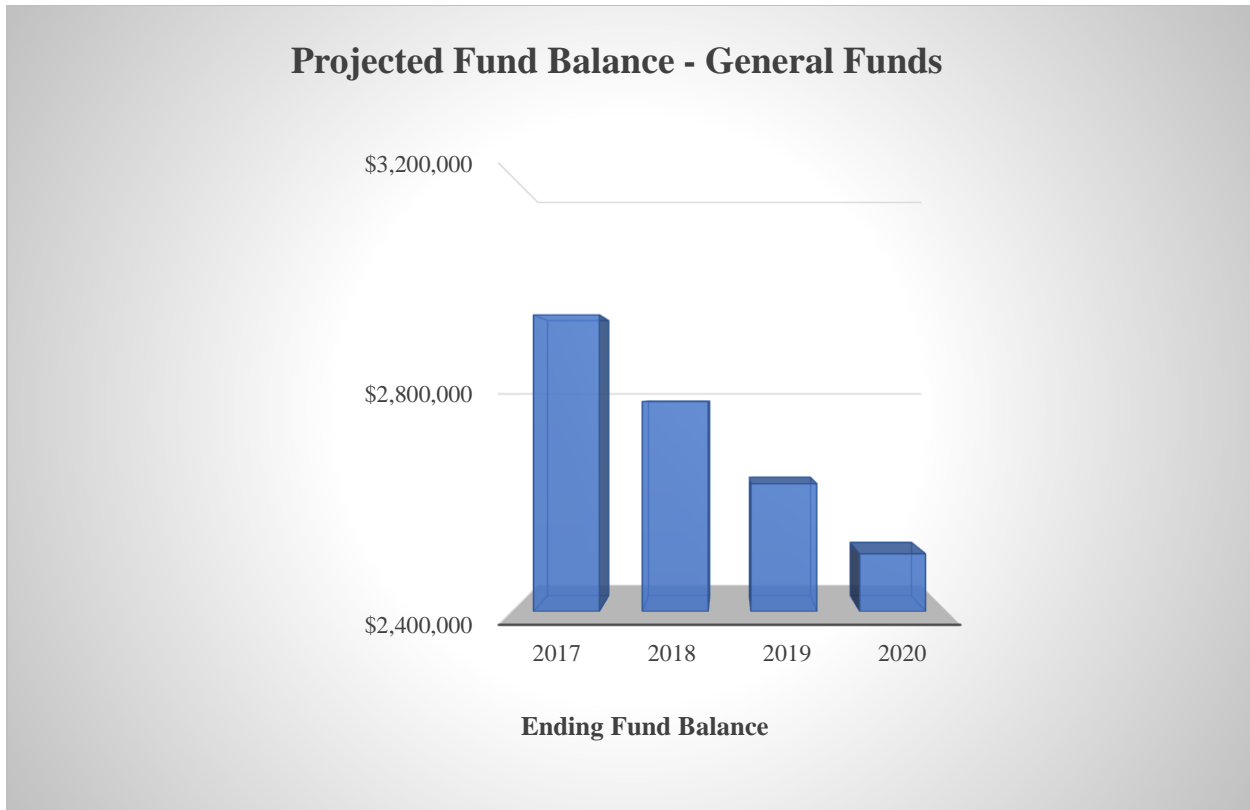
By Object				
Salaries	\$ 8,027,972	\$ 8,020,746	\$ 8,032,977	\$ 8,045,229
Benefits	1,430,125	1,521,630	1,637,710	1,779,600
Contractual Services	614,889	624,110	633,470	642,970
General Materials and Supplies	932,930	945,680	958,620	971,750
Travel and Conference	182,725	182,730	182,730	182,730
Fixed Charges	128,495	128,500	128,500	128,500
Utilities	489,320	504,000	519,120	534,690
Capital Outlay	85,590	85,590	85,590	85,590
Other	1,342,562	1,299,560	1,299,560	1,299,560
Total Expenditures	\$ 13,234,608	\$ 13,312,546	\$ 13,478,277	\$ 13,670,619

Projected General Funds Changes in Fund Balance

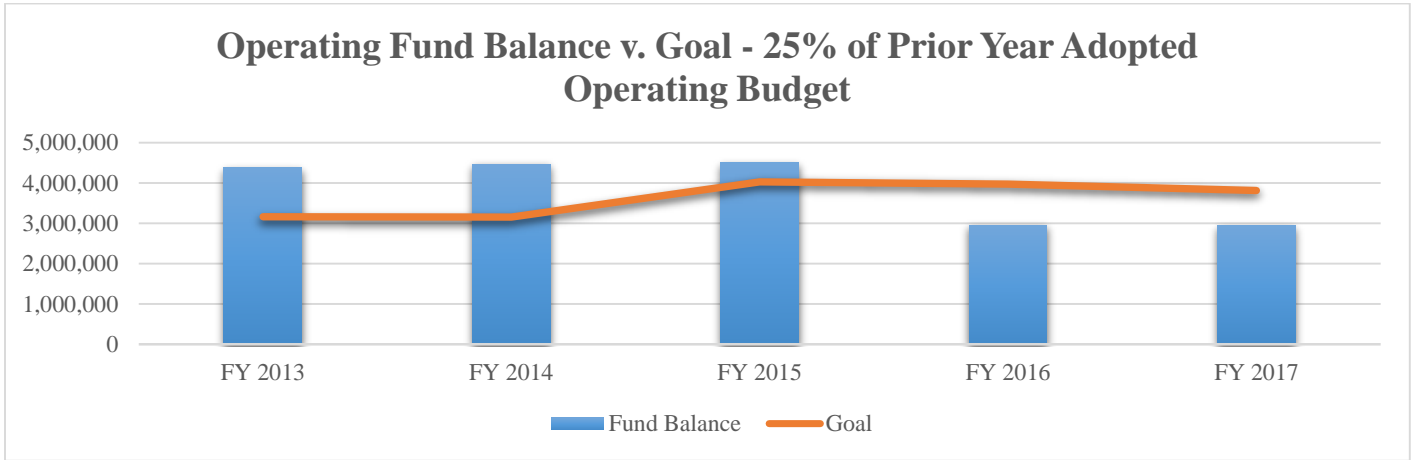
**Carl Sandburg College
General Fund-Projected Changes in Fund Balance
Fiscal Years 2017 - 2020**

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	\$ 2,954,640	\$ 2,945,413	\$ 2,785,935	\$ 2,634,868
Revenues	\$ 12,590,381	\$ 12,518,068	\$ 13,006,581	\$ 13,221,038
Expenditures	12,920,238	12,998,176	\$ 13,478,277	\$ 13,670,619
Revenues Over (Under) Expenditures	\$ (329,857)	\$ (480,108)	\$ (471,696)	\$ (449,581)
Transfers	320,630	320,630	320,630	320,630
Ending Fund Balance	<u>\$ 2,945,413</u>	<u>\$ 2,785,935</u>	<u>\$ 2,634,868</u>	<u>\$ 2,505,918</u>

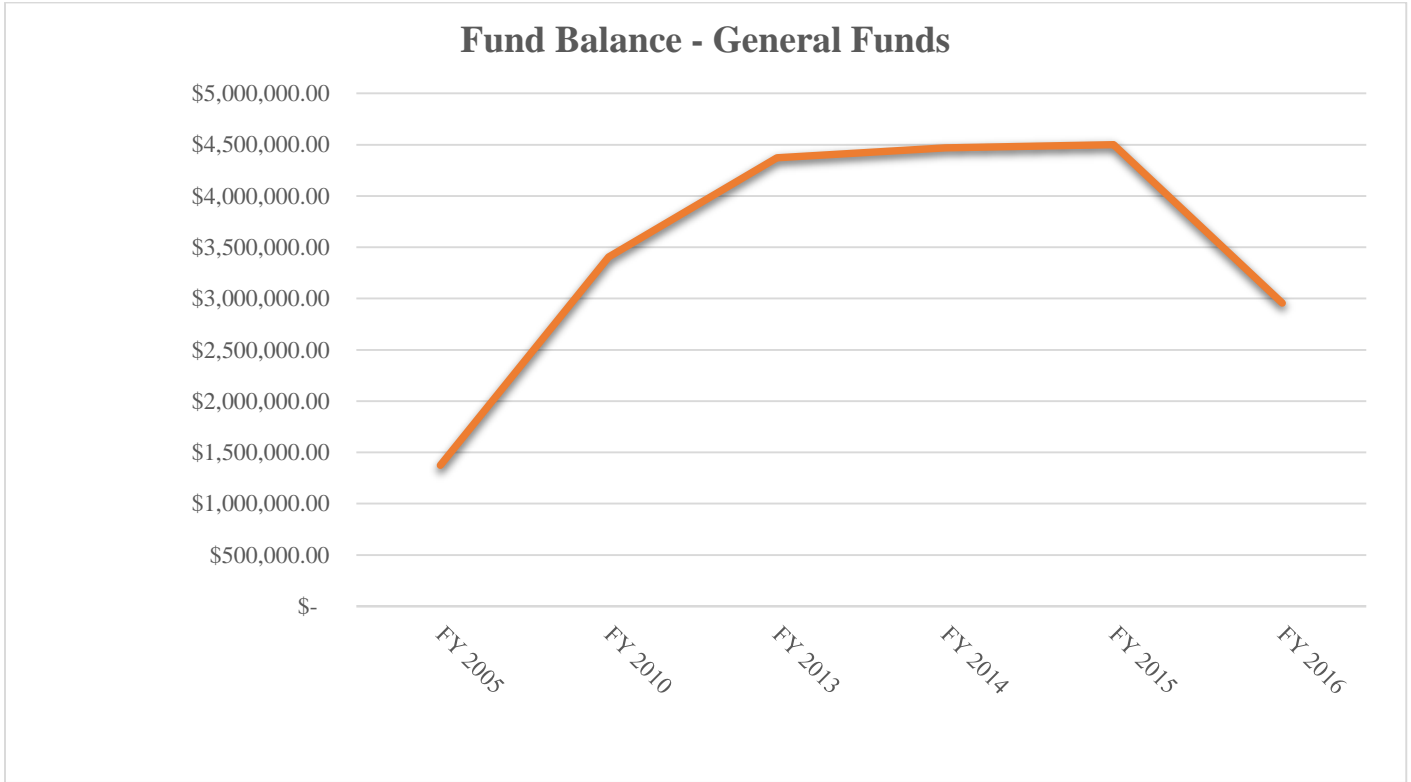
In FY 2017-2020, there are transfers in for capital expenditures funded from STEF and Working Cash.



The College strategic plan adopted a financial goal of maintaining an operating fund balance equal to 25% of the previous year's adopted operating budget. The College has increased the average operating fund balance over the last several years. This allows the College to be more adaptable in periods of economic downturn. With the lack of a state budget and higher education appropriation, FY 2016 fund balance does drop. There is a slight chance of receiving state funds; but, the budget reflects a more conservative approach with no state funding shown.



Strategic plan for fiscal years 2015-2018 increased goal to 25% from 20%.



Projected Capital Projects Revenues & Expenditures

**Carl Sandburg College
Projected Capital Projects Revenues
Fiscal Years 2017 - 2020**

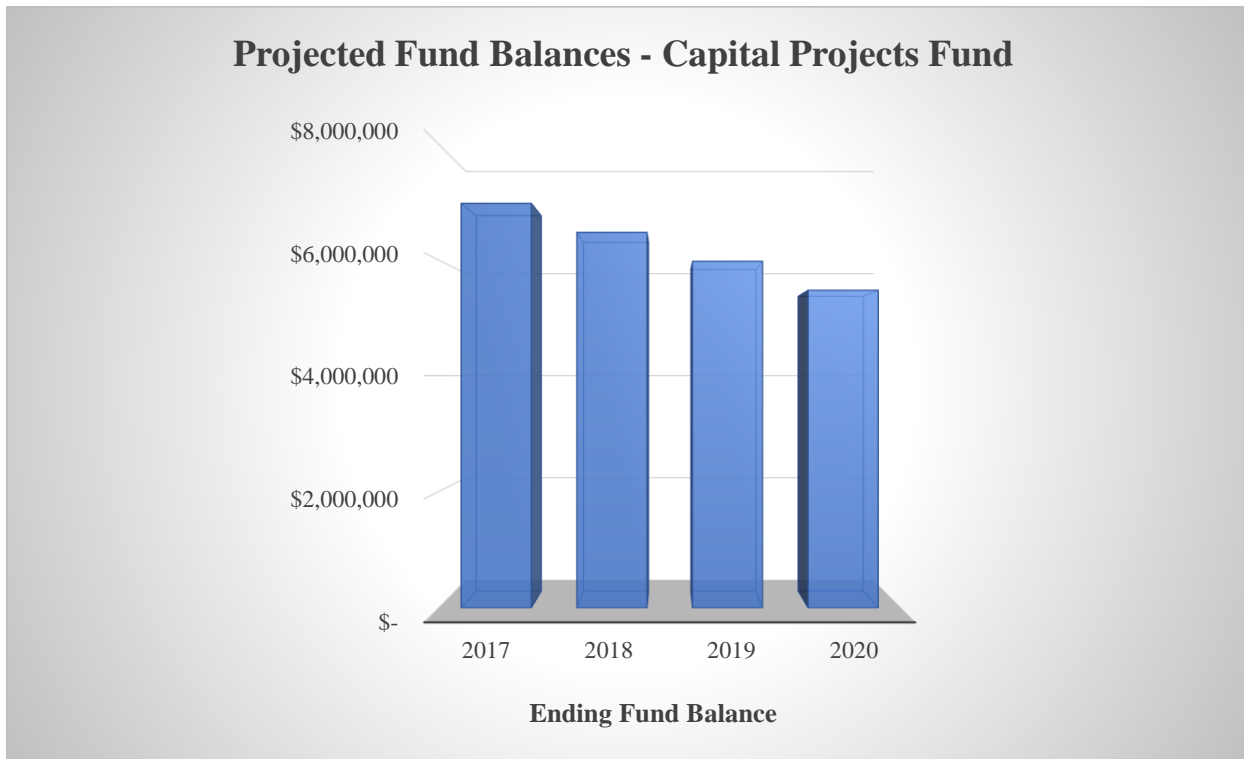
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Revenues:				
Local Revenue Sources				
Local Property Taxes	\$ 820,000	\$ 838,450	\$ 857,315	\$ 876,605
Subtotal Local Revenue Sources	<u>\$ 820,000</u>	<u>\$ 838,450</u>	<u>\$ 857,315</u>	<u>\$ 876,605</u>
Other Sources of Revenue				
Interest Income	\$ 200,880	\$ 195,389	\$ 189,843	\$ 184,241
Other Income	15,000	15,000	15,000	15,000
Subtotal of Other Sources	<u>\$ 215,880</u>	<u>\$ 210,389</u>	<u>\$ 204,843</u>	<u>\$ 199,241</u>
Total Revenue	<u><u>\$1,035,880</u></u>	<u><u>\$1,048,839</u></u>	<u><u>\$1,062,158</u></u>	<u><u>\$1,075,846</u></u>

**Carl Sandburg College
Projected Capital Projects Expenditures
Fiscal Years 2017 - 2020**

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
By Program				
Institutional Support	\$1,463,250	\$1,548,839	\$1,562,158	\$1,575,846
Total Expenditures	<u><u>\$1,463,250</u></u>	<u><u>\$1,548,839</u></u>	<u><u>\$1,562,158</u></u>	<u><u>\$1,575,846</u></u>
By Object				
Salaries	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Contractual Services	820,000	800,000	800,000	800,000
General Materials and Supplies	-	38,450	57,315	76,605
Travel and Conference	-	-	-	-
Fixed Charges	1,250	1,250	1,250	1,250
Utilities	-	-	-	-
Capital Outlay	15,000	15,000	15,000	15,000
Other	627,000	694,139	688,593	682,991
Total Expenditures	<u><u>\$1,463,250</u></u>	<u><u>\$1,548,839</u></u>	<u><u>\$1,562,158</u></u>	<u><u>\$1,575,846</u></u>

Carl Sandburg College
Capital Projects Fund-Projected Changes in Fund Balance
Fiscal Years 2017 - 2020

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beginning Balance	\$ 7,401,202	\$ 6,973,832	\$ 6,473,832	\$ 5,973,832
Revenues	\$ 1,020,880	\$ 1,033,839	\$ 1,047,158	\$ 1,060,846
Expenditures	836,250	921,839	935,158	948,846
Revenues Over (Under) Expenditures	\$ 184,630	\$ 112,000	\$ 112,000	\$ 112,000
Transfers	(612,000)	(612,000)	(612,000)	(612,000)
Ending Fund Balance	<u>\$ 6,973,832</u>	<u>\$ 6,473,832</u>	<u>\$ 5,973,832</u>	<u>\$ 5,473,832</u>



CAPITAL EQUIPMENT BUDGET FY 2017

Sources	APPLICATIONS ¹			
	Instructional Services	Student Services	Business Services	Institutional Support
Working Cash Accumulated Interest		\$7,800 Soccer \$10,000 Fitness Center Equip		\$2,500 Ergonomic
Total \$20,300				
STEF Accumulated Interest \$200,000 int \$427,000 prin	\$20,000 Instructional Technology \$15,000 Academic Program Eq		\$25,000 CIPS \$15,000 Capital Refresh \$28,000 Rolling Stock \$104,000 Xerox	\$140,000 Contingency \$30,000 SURS 6% \$30,000 PC Maint. Non-faculty \$5,000 R&D Tech Staff \$30,000 IT Infrastructure \$185,000 Acces
Total \$627,000				
Perkins 06 Fund \$50,000	\$50,000 Laptops & Equipment			
Tech Fee (2) \$5.50	\$95,930			
SILO				
Total \$48,500	\$48,500			

1 All of these dollar allocations are included in the draft budget.

2 Tech fee revenue less salaries in dept 3071

IV. Capital Debt Section



Capital Improvements

Capital assets are defined by the College as assets with an initial unit cost of \$5,000 or greater and an estimated useful life in excess of two years. The costs of normal maintenance and repairs that do not extend the life of the asset are not capitalized and are included in the general funds budget. The College's investment in capital assets and capital improvements plays an important role in serving the needs of students and represents approximately 3% of the total budget for Fiscal Year 2017.

As the future of the college continues to change, a new facilities master plan was approved for adoption in January 2012. The campus master planning process began with consideration of the goals set forth in the Strategic Plan 2011-2014. With the understanding of the intended future of the college and under the guidance of college leadership, master planning was executed by means of four steps:

1. Assess gaps between existing capacity and design of campus buildings, grounds, and infrastructure and those required to fulfill the College's vision.
2. Create development concepts that meet college goals and future capacity needs through improvement of campus land use, open space and circulation.
3. Synthesize initial concepts into a cohesive campus-wide master plan.
4. Implement campus master plan through identification of general phasing and campus improvements.

Recommendation include strategies to improve overall building space utilization, improve quality of interior circulation between buildings, location of a future auditorium site, invite access by creating additional "community" entries to campus, preserving and enhancing historic views to the lake, and improving ease of access by creating key gateways from the road to main building entries. The master plan presents a comprehensive, feasible, and flexible development plant to guide the college in creating a physical environment that supports a vibrant learning community of students.

Capital projects that are planned during FY 2017 include:

Capital Projects Budget FY 2017

Campus Improvement Plan	40,000
Parking Lot Safety Rehab	380,000
Roof Replacement Buildings C, D, E	<u>440,000</u>
	<u><u>860,000</u></u>

ESTIMATED OPERATING COSTS IMPACT:

The chart below depicts non-recurring operating costs from capital projects scheduled for Fiscal Year 2016 and 2017.

Project	Personnel Costs	Maintenance Costs	Utility Costs	Revenues	Costs Savings
Parking Lot E/F Resurfaced	\$ 0	\$2,000 /yr.	\$ 0/yr.	\$ 0	\$ 0
Welding Lab Expansion started 2016	\$ 7,000/yr.	\$ 2,000/yr.	\$ 6,000/yr.	\$ 50,000/yr.	\$ 5,000/yr.
Campus Improvement Plan	\$ 0	\$ 5,000/yr.	\$ 2,000/yr.	\$ 0	\$ 0
Roofing projects C, D, E	\$ 0	\$0/yr.	\$ 0	\$ 0	\$ 5,000/yr.
Phone System Upgrade 2016	\$2,000/yr.	\$1,000/yr.	\$168,000/yr.	\$ 0	\$5,000/yr.

Parking Lot E/F Resurfaced: Project will improve the safety of campus parking area due to vehicular traffic flow. The surface has substantively deteriorated or settled to the point where tripping hazards have also been created throughout and impedes handicap accessibility and trouble-free circulation in the event of an emergency. Significant cost savings are not identified but risk management is a priority.

Welding Lab Expansion: Project will add additional welding booths and equipment into existing laboratory space. Project will increase duplicated headcount by 120 students per year and bring in approximately \$ 50,000 per year in additional tuition revenue. Project will also save approximately \$5,000 per year in utility costs with the increased heat provided by the welding units during the winter months.

Campus Improvement Plan: Project will improve various areas across the campuses. The majority of the campus improvement plan relates to infrastructure maintenance and upgrades as they become apparent.

Roofing Projects of Buildings C, D, and E: Project will help drain away the rain and snow that collects on flat roofs. Roofs are approximately 20 years old and have reached the end of useful life. The College is experiencing a variety of leaks deteriorating the building envelopes and various finishes at the interior. This risks the creation of mold inside as well as potential damage to equipment, furnishings and disruption of student and staff classes and other activities. This will reduce annual maintenance costs over the next 20 years.

Phone System Upgrade: Project will upgrade our current phone system which is outdated with parts becoming harder to obtain. Project will also provide a better solution for phone operation between our outer campuses and the main campus. Project will save approximately \$ 5,000 per year in maintenance costs as all maintenance will become the responsibility of the provider.

Capital projects are planned to create an environment that will attract students. The learning environment is changing as students prefer various ways of obtaining information. Information technology is essential to allow students the opportunity to interact and share ideas. The College will incur the expense to create an inviting physical environment including access, parking, and signage for ease of locating services. Our vision believes this will lead to increased enrollment, retention and graduation. All factors that will impact future tuition revenue and potential state revenue as it moves to performance based funding.

Following is a summary of the capital projects expenditures over a five year period:

Capital Improvement Expenditures

FY2013	Actual	\$ 1,575,195
FY2014	Actual	\$ 2,764,534
FY2015	Actual	\$ 1,543,996
FY2016	Estimated	\$ 500,000
FY2017	Budget	\$ 860,000

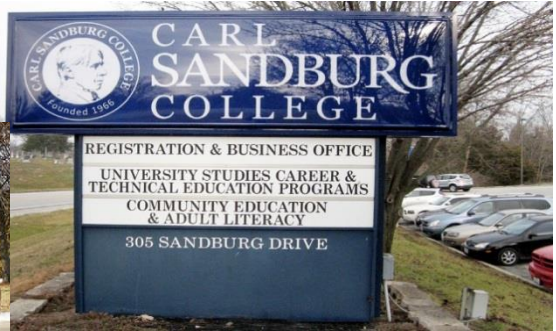
FY 2010 included renovation of the Charger Community Center, a performing arts complex in the Carthage area, in the southern part of the college district. The vision was for the complex to enhance the College’s academic linkages with Western Illinois University’s Performance Arts programs. Unfortunately this has not been the case. Loss of employment opportunities in the southern part of the district has led to decreased population and loss of credit hours for the college. The operating costs outweigh any revenue generated by the facility. This facility is now owned by the City of Carthage and will be managed by a non-profit organization, removing the associated revenue and expenses from the college.

FY 2014 includes our HVAC and water heater replacement project. Annual electric savings is calculated at 116,266 kWh/year for savings of \$9,300. Annual natural gas savings is calculated at 6,754 therms/year for savings of \$7,300. Payback calculates to 9.65 years.

FY 2015 began the process of improving our aging facility environment. With our 50 year anniversary, in the fall of 2016, we want to showcase our campus to attract students. We have resurfaced parking lots, added additional campus pathways, and upgraded the informational technology to help create an environment to provide all students with opportunities for success.



The Main Campus - Galesburg



The Branch Campus - Carthage



Sidewalk additions



Building C HVAC project



Baseball/Softball dugout project



Welding Lab Expansion



Welding Lab Expansion

Equipment

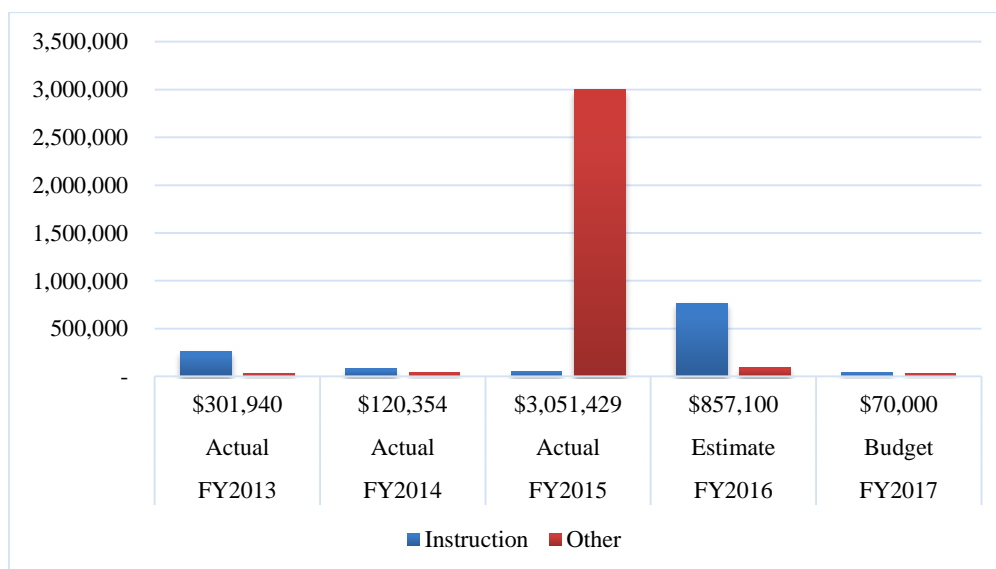
Providing current technology is vital to having outstanding educational programs. Occupational programs as well as traditional transfer programs benefit from cutting-edge technology. This budget strives to place current technical instructional equipment in the hands of the students and instructors.

Carl Sandburg College has been named the national champion in the Small Colleges Category of the-Digital Community Colleges Survey by e.Republic’s Center for Digital Education. For the eight years in a row Sandburg has been named one of the top 10 colleges in its category, which includes schools with less than 5,000 students.

The technology has focused on student engagement and success as well as operational efficiency and accountability. Survey questions and criteria examined and scored areas of digital and emerging technologies, such as use of mobile devices and technology integration into curriculum; strategic planning and data management; and delivery models and professional development, including availability of technology tools and training for faculty and students. Colleges were also surveyed on their technology priorities, shared services and cloud computing; infrastructure and networks; and outreach and workforce development.

Capital Equipment by Program

	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Estimate	FY2017 Budget
Instruction	\$ 266,808	\$ 81,334	\$ 49,917	\$ 767,100	\$ 40,000
Academic Support					
Student Services					
Auxiliary Services		22,116			
Operations & Maintenance	35,132	16,904	2,892,933	90,000	
Institutional Support			108,579		30,000
	<u>\$ 301,940</u>	<u>\$ 120,354</u>	<u>\$ 3,051,429</u>	<u>\$ 857,100</u>	<u>\$ 70,000</u>



Capital Equipment Future Requests

	2017	2018	2019	2020
Xerox:	\$ 104,000	\$ 104,000	\$ 104,000	\$ 104,000
Recurring maintenance and upgrade of duplication/scanning equipment.				
Academic Program Equipment:	15,000	15,000	15,000	15,000
Equipment to maintain program accreditation, faculty equipment.				
Instructional Technology:	20,000	20,000	20,000	20,000
Classroom teaching station maintenance/upgrades.				
IT infrastructure:	30,000	30,000	30,000	30,000
Maintain IT servers, etc.				
PC Maintenance non-faculty:	30,000	30,000	30,000	30,000
Computers for classrooms and student use.				
R&D Tech Staff:	5,000	5,000	5,000	5,000
Innovative technologies in classrooms.				
CIPs:	25,000	25,000	25,000	25,000
Campus Improvement Programs				
Fitness Center Equip:	10,000	10,000	10,000	10,000
Update fitness center equipment for athletes, students, employees and community member use.				
Ergonomic Measures:	2,500	2,500	2,500	2,500
Design and arrange things for efficient and safe interaction.				
Recruiting:	0	10,000	10,000	10,000
Emphasis to attract and engage students.				
Business Services:	0	50,000	40,000	25,000
Improve procurement, shipping and other support functions.				
ACCES:	185,000	185,000	185,000	185,000
Maintenance/licensing of instructional and administrative software.				
Capital Refresh:	15,000	15,000	25,000	25,000
Lecoally funded campus projects.				
EM Initiative:	0	50,000	50,000	50,000
Dollars allocated to enhance our enrollment management initiative.				
Contingencies:	140,000	140,000	140,000	140,000
Dollars allocated to cover unexpected costs.				
Total:	\$ 581,500	\$ 691,500	\$ 691,500	\$ 676,500

These requests involve current employees and are not intended to increase personnel. At this time, we do not see a reduction in personnel; but, would anticipate more efficient and productive use of time available.

The majority of these requests are maintenance/update costs and are on a rotating/revolving basis for the college to be sustainable. There is a great pride in the use of technology throughout campus. Potential utility savings may come from more cloud based solutions.

All college initiatives keep the students in mind. We are a higher education institution and student enrollment is a major source of revenue. The initiatives will have an undetermined effect on revenue at this time. The belief is that enrollment will increase.

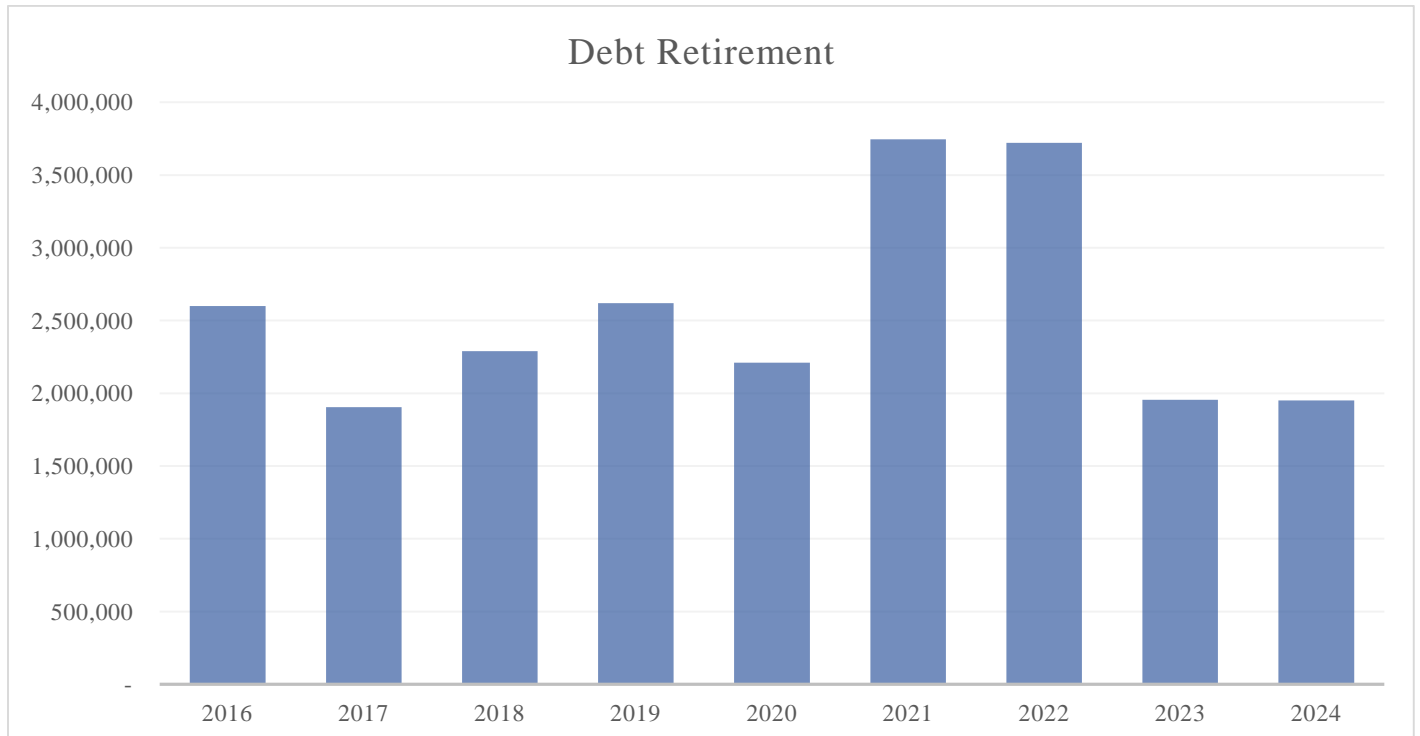
Operating impacts vary as the economy changes. If interest rates continue to remain low, accumulated interest earnings will not be available. Future requests may need to be funded with principle dollars that were set aside from bond issuances in the past. This will require board action to access and spend funds that are internally restricted.

Debt Administration

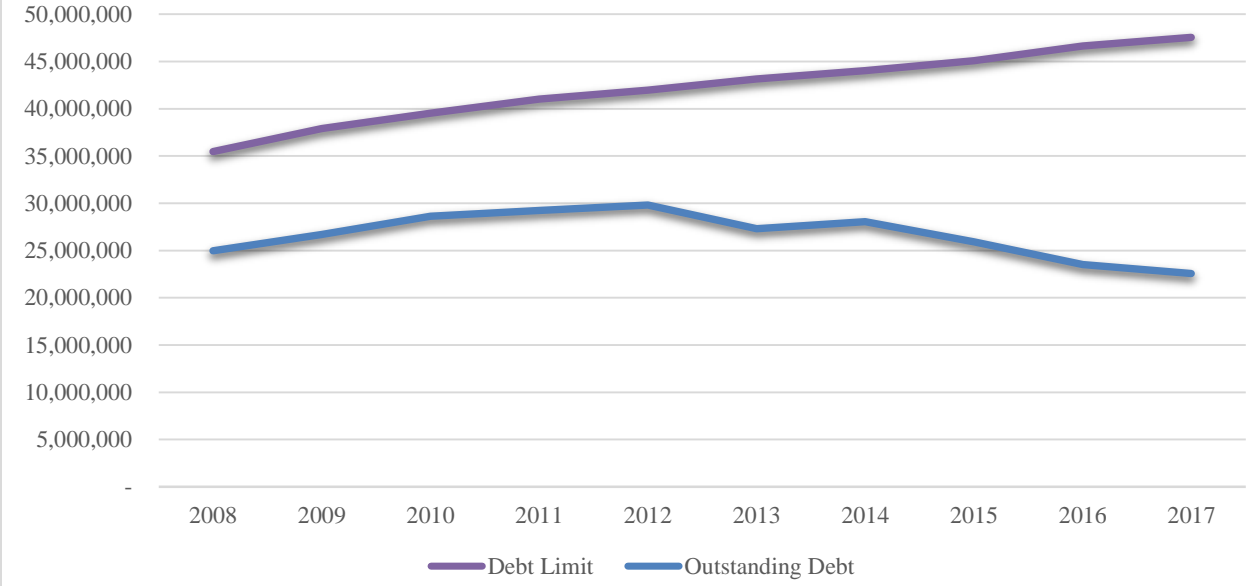
Debt of the College is comprised of General Obligation Bonds and Capital Leases. The bond payments will be funded through the tax levy. Legally, the College is not allowed to have debt in excess of 2.875% of the District's EAV, or an estimated \$46,628,124. The current general obligation debt of the College is \$22,995,000. Therefore, the amount of debt available to be issued is the difference between these two numbers or the legal debt margin of \$26,633,124. With refunding of existing debt in FY 2015 and FY 2016, the College generated debt service savings of approximately \$1,000,000. The FY 2017 budget anticipates no new debt issued, to reflect an 11% decrease in outstanding principal.

Debt Amortization

Year Ending June 30,	General Obligation Bonds	Capital Lease Obligations	Compensated Absences	Total Principal	Interest	Total Principal & Interest
2016	2,600,000		234,107	2,834,107	629,043	3,463,150
2017	1,905,000		117,054	2,022,054	622,217	2,644,271
2018	2,290,000			2,290,000	577,220	2,867,220
2019	2,620,000			2,620,000	506,868	3,126,868
2020	2,210,000			2,210,000	407,826	2,617,826
2021	3,745,000			3,745,000	287,116	4,032,116
2022	3,720,000			3,720,000	152,992	3,872,992
2023	1,955,000			1,955,000	91,071	2,046,071
2024	1,950,000			1,950,000	41,775	1,991,775
Total	\$ 22,995,000	\$ -	\$ 351,161	\$ 23,346,161	\$ 3,316,128	\$ 26,662,289



Outstanding Debt vs Debt Limit



V. Departmental Section



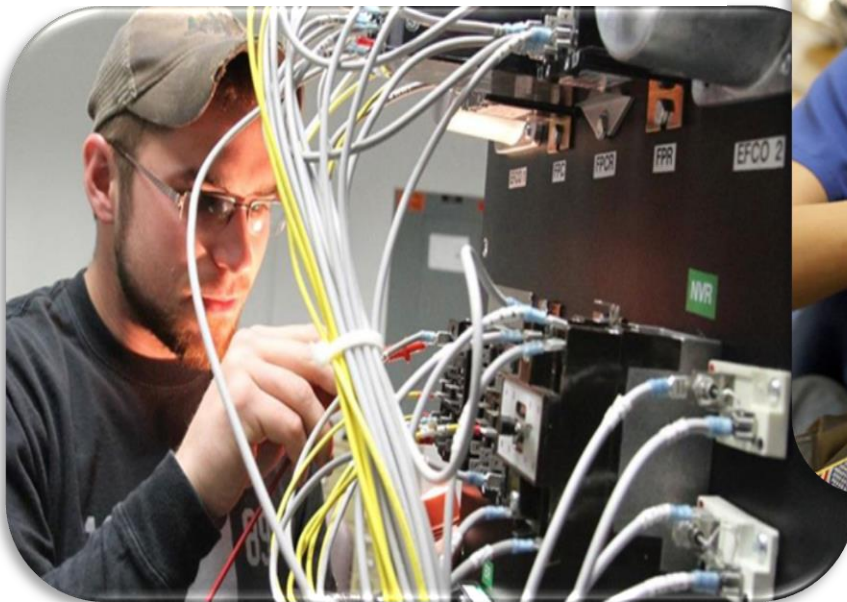
Humanities and Fine Arts Department



Social Sciences Department



Career, Technical and Health Education

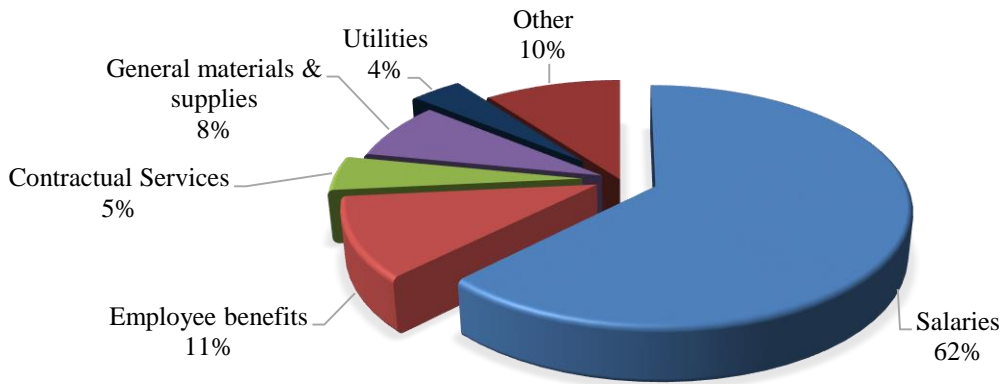


Career-Corporate Development

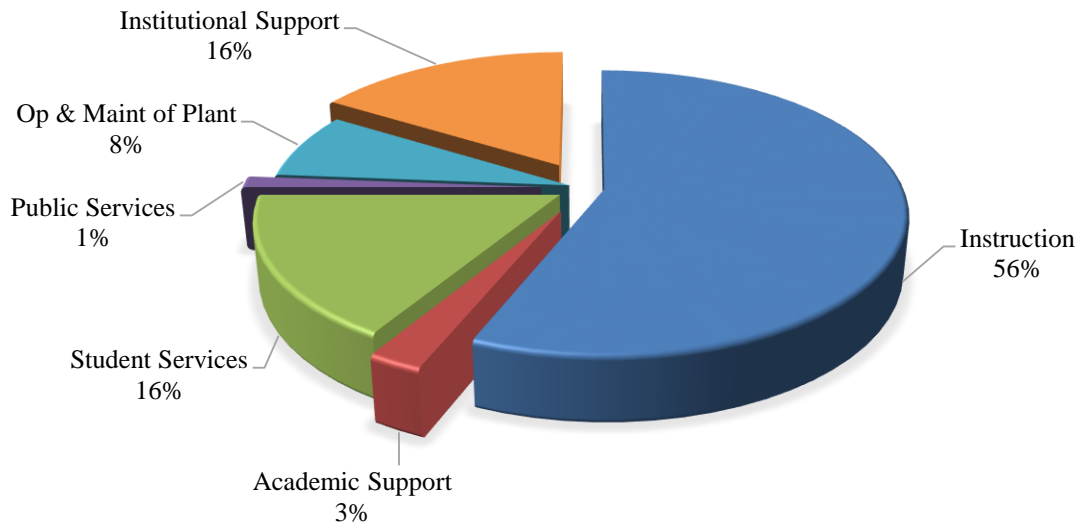
Personnel Resources

Carl Sandburg College is committed to its employees. Our faculty and staff are paramount to our mission to provide all students with opportunities for success. The College dedicates approximately 73% of the operating budget to salaries and benefits. Total general fund salaries include 56% for direct instruction and 16% for student services salaries. This critical investment in people equates to a total of 50 full-time and 99 part-time faculty in FY 2016 and projected 49 full-time and 101 part-time faculty in FY 2017.

FY 2017 % OF GENERAL FUNDS MAJOR EXPENDITURES BY OBJECT



FY 2017 % OF GENERAL FUNDS SALARIES BY FUNCTION

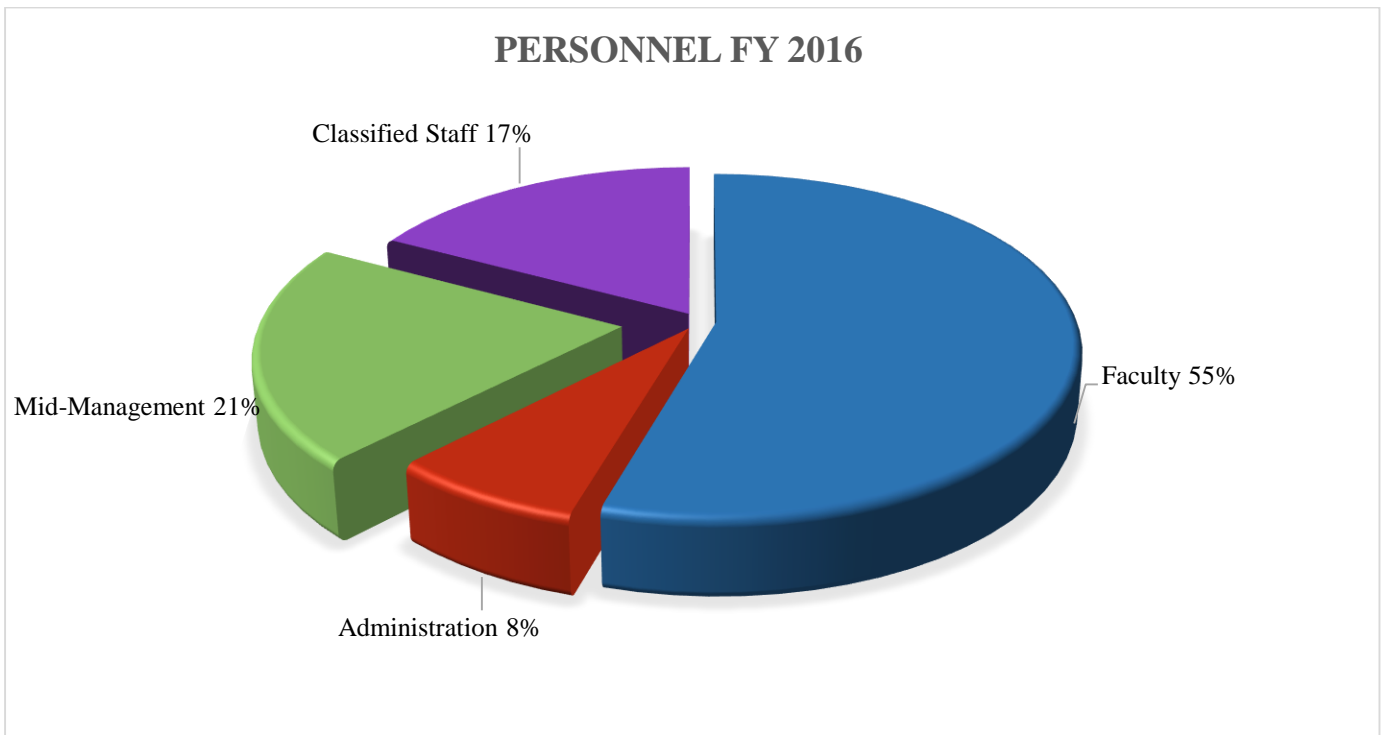


The workforce is determined by projected student enrollment and curriculum requirements. With the concentration on meeting the changing needs in our community to provide quality education, the College continues to search for professional, skilled employees.

An annual salary increase of 3.0%, previously approved in the collective bargaining agreement, is included in this budget. The College will continue to bargain for a rolling contract two years out. Negotiations in the fall of 2014 furthered our current agreement thru FY 2019 with negotiations scheduled to begin again in the fall of 2017.

Personnel Resource Allocations

The College continues to evaluate positions and responsibilities in order to maintain an effective and efficient learning process. Faculty represents the number of employees in instruction for the College. This is currently projected to be 55% of the College workforce. Administrative includes primary officers of the College including the President, Vice Presidents, Deans of the instructional divisions of the College, and Directors of non-academic divisions or major departments of the College. Mid-Management personnel have consistent exercise of discretion and judgment in performing support activities. This category also includes technical staff. Classified staff includes clerical and physical plant employees.



The following table indicates the changes in the number of faculty and staff over the past several years. In the past five years, faculty have been able to serve the fluctuation of the number of students by adjusting the number of part-time instructors and class sizes. The College demonstrated the ability to serve the increasing enrollments due to dislocated workers. The President's Cabinet now monitors all non-instructional hiring in an effort to use College resources in the most conservative way and to ensure that requests for replacements are essential to College operations. The College has been able to reduce some salary costs by either not filling vacant positions or replacing with lower salaried individuals.

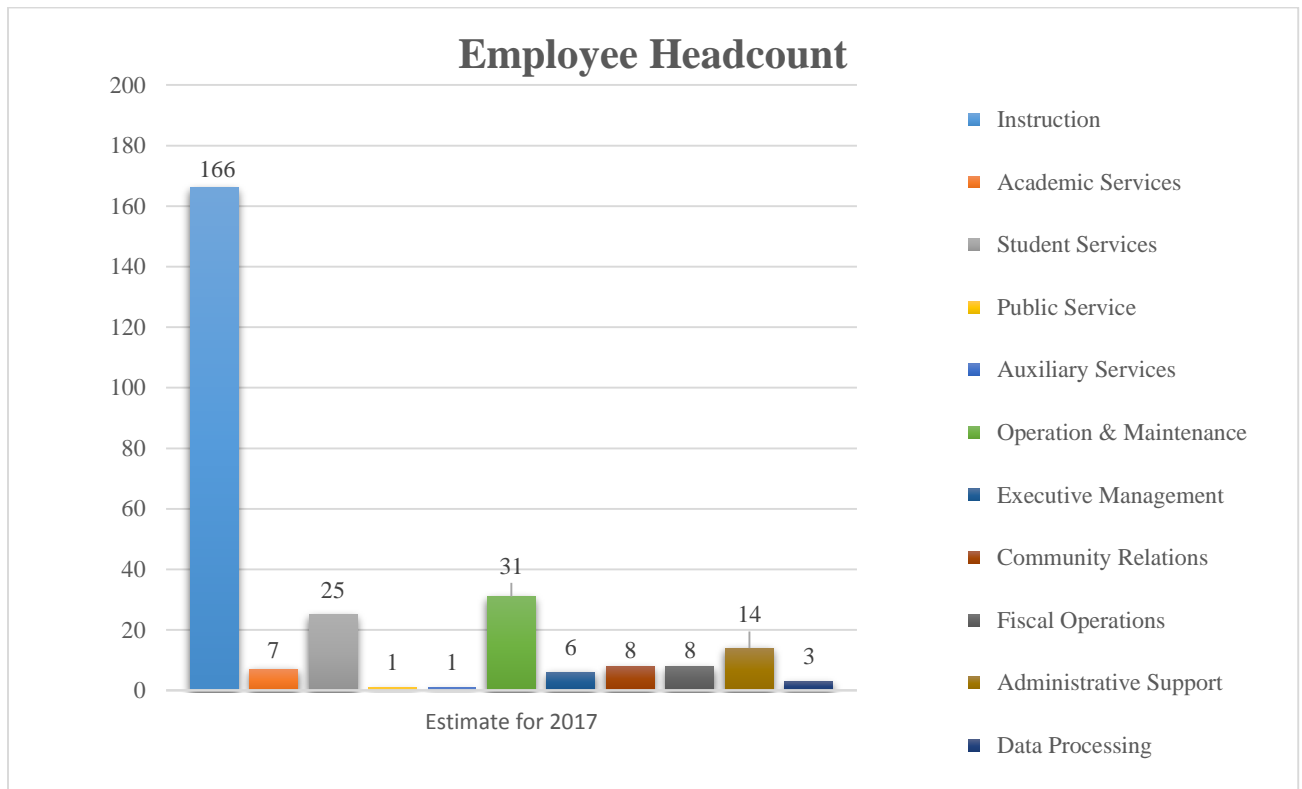
Personnel Resource Allocations Five Year Comparison

**Carl Sandburg College
Personnel Resource Allocation
Employee Headcount 2013 - 2017**

Fiscal Year	2013	2014	2015	2016	Projected 2017
Faculty					
Full-Time	57	54	51	50	49
Part-Time	148	137	111	99	101
Subtotal	205	191	162	149	150
Administration					
Full-Time	21	22	23	21	20
Part-Time	0	1	0	0	1
Subtotal	21	23	23	21	21
Mid-Management					
Full-Time	65	62	56	53	53
Part-Time	10	5	3	3	3
Subtotal	75	67	59	56	56
Classified Staff					
Full-Time	55	51	47	43	42
Part-Time	3	5	7	4	2
Subtotal	58	56	54	47	44
GRAND TOTAL	359	337	298	273	271

- In the past five years, faculty have been able to serve the fluctuation of the number of students by adjusting the number of part-time instructors and class sizes. The College demonstrated the ability to serve the increasing enrollments due to dislocated workers.
- The President’s Cabinet now monitors all non-instructional hiring in an effort to use College resources in the most conservative way and to ensure that requests for replacements are essential to College operations.

- FY 2015 begins with restructuring faculty from the prior fiscal year due to retirements. Classified and mid-management staff are reduced with the recent closure of the Children’s School as well as retirements in those classifications too. One administrator moves from part-time to full-time with additional duties in the new Institutional Effectiveness program.
- FY 2016 includes many restructured programs and employee re-classifications with the on-going absence of state funding. This includes the suspension of the Adult Education site in Galesburg, as well as the programs available at that location. We made the transition away from maintaining a brick-and-mortar facility in Bushnell and are providing more access to online education. By making these changes, administration was reduced by two positions and staff by three. Fulltime faculty was reduced by one and the average employment of adjunct faculty reduced from 111 in 2015 to 99 in 2016. These changes allow us to budget personnel in a more effective manner to better serve our district.



Major programs are:

- **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 (associate degree credit and certificate credit). It includes expenditures for department chairpersons, administrators, and support staff for whom instruction is an important role. It also includes all equipment, materials, supplies, and costs that are necessary to support the instructional program.
- **Academic Support** includes the operation of the library, educational media services, instructional materials center, and academic computing used in the learning process. Some other activities include tutoring, leaning skills centers, and reading and writing centers.
- **Student Services** function provides assistance in the areas of financial aid, admissions and records, placement, testing, counseling, and student activities.
- **Public Service/Continuing Education** consists of noncredit classes and other activities of an educational nature, such as workshops, seminars, forums, exhibits, and the provision of college facilities and expertise to the community designed to be of service to the public.
- **Auxiliary Services** provides for the operation of the cafeteria, bookstore, student organizations, athletics, and other related activities. Activities included in Auxiliary Services should be self-supporting.
- **Operation and Maintenance of Plant** consists of housekeeping activities necessary in order to keep the physical facilities open and ready for use. Maintenance of plant consists of those activities necessary to keep the grounds, buildings, and equipment operating efficiently. This function also provides for plant utilities as well as equipment, materials, supplies, fire protection, property insurance, and other costs that are necessary to support this function.
- **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 data processing, fiscal operations, legal services, public relations, etc.

Departments are:

- **Admissions and Records** consists of registration, advising, counseling and transcripts.
- **Athletics** are a member of the Junior College Athletic Association (JCAA) and the Arrowhead Athletic Conference. Athletes compete in sports of men's baseball, basketball, cross country, golf, and soccer. Women athletics are basketball, cross country, golf, and softball.
- **Business Services** is the focal point for purchasing activity, college insurance, scheduling of college vehicles, and handling requests for all other internal matters. Also has oversight responsibility for departments of maintenance, construction, roads/grounds, custodial, and the copy center. Day to day supervision of the out-sourced programs of food services and bookstore operations.
- **Career-Corporate Development** serves as the primary contact for all inquiries from the business and industrial community. Assists businesses of any size, analyze their needs, and will arrange appropriate college services (i.e. credit classes, non-credit classes, seminars, workshops, on-site training, and customized training).
- **Career, Technical and Health Education (CTHE)** consists of programs: Administrative Office Professionals, Agriculture, Automotive, Biofuels Manufacturing, Business Occupations, Cosmetology, Dental Hygiene, Drafting, Diesel Power Technology, Electricity, Graphic Communication Professional, Hydraulics, Information Communication Technology, Massage Therapy, Medical Coding, Mortuary Science, Office Management, Railroad, and Welding.
- **Finance** is the Business Office, Fiscal Operations and legal services of the college that monitors and maintains the college's operating debt and cash balance.
- **Financial Aid** helps students get assistance with applying for financial aid to help with educational expenses through the federal and state grants and federal loans.
- **Foundation** is a non-for-profit corporation organized exclusively for educational purposes to assist in developing and augmenting the college's facilities and carrying out the educational contributions to the Foundation expand and enhance Sandburg's functions. Support students through scholarships and crisis loans/grants and provide programs for capital needs of Carl Sandburg College.
- **Health Professions** consists of programs: Associate Degree Nursing, EMT/EMS, Health Information Management Technician, LPN to RN articulation, Magnetic Resonance Imaging (MRI), Medical Assisting, Nuclear Medicine, Nursing Assistant, Phlebotomy, Practical Nursing, Radiology, Sonography, and Surgical.
- **Human Resources** oversees that equal employment opportunities are available to all employees and applicants.
- **Humanities and Fine Arts** consists of programs: Art, English, Foreign Language, Literature, Music, Philosophy, Speech, and Theatre.
- **Information Technology** makes available, at all campuses, computer labs and classrooms to help students do research and complete their assignments. The department keeps all technology up to date and provides technical assistance to all students, faculty, and staff.
- **Institutional Effectiveness** enhances and supports Carl Sandburg College's commitment to Quality Improvement. Commitment is based on Mission Statement, Core Values, Priorities and Goals, Key Performance Indicators, and the Vision Statement.
- **Library** supplies a wide variety of traditional and innovative materials and services necessary to support our patron's educational and recreational needs.
- **Marketing and Public Relations** goals are to promote the College's mission, priorities, and initiatives, develop positive public perceptions of the institution, support special events and drive advertising and marketing campaigns.
- **Math and Natural Science** consist of programs: Biology, Chemistry, Earth Science, Health, Mathematics, Physical Education, and Physics.

- **Public Safety** provides for all safety and security needs of staff, students, and visitors through the Public Safety Officers, who are on site 24 hours per day, 365 days a year.
- **Recruitment** consists of surrounding area high school visits, on campus tours, out of district and out of state high school visits. Helping students make the right choice/fit for their needs and education.
- **Social and Business Sciences** consists of programs: Accounting, Business Administration, Child Development, Criminal Justice, Economics, Education, Geography, History, Political Science, Psychology, and Sociology.
- **Student Success** consists of Student Life, Academic Support Services, Advising and Counseling Services, TRIO Student Support Services, and TRIO Upward Bound. Student Life provides out of classroom experiences that complement the academic progress. Academic Support Services advises on academics, transfers and orientations to the college. TRIO Student Support Services offers academic support services to students who are planning to transfer to a 4 year university and who are either first generation college students or eligible according to the federal income guidelines. TRIO Upward Bound is a federal program designed to help low income, first generation high school students excel in secondary and post-secondary education.

	Student Access and Success	Teaching and Learning	Community Alliances	Operational Sustainability and Excellence
Admissions and Records	X		X	
Adult Education	Program not offered- due to Illinois State budget cuts			
Athletics	X			X
Business Services	X		X	X
Career and Corporate Development	X			X
CTHE	X	X	X	X
Finance				X
Financial Aid	X			X
Foundation				X
Health Professions	X	X	X	X
Human Resources				X
Humanities and Fine Arts	X	X	X	X
Information Technology	X	X	X	X
Institutional Effectiveness	X	X		X
Library	X		X	
Marketing and Public Relations			X	X
Math and Natural Science	X	X	X	X
Public Safety			X	X
Recruitment	X			X
Social and Business Sciences	X	X	X	
Student Success	X		X	X

Action Plan, Departmental Key Performance Indicators and Strategies

Admissions and Records

Area of Institutional Focus: Student Access and Success

Institutional Level KPIs:

- **Increase the completion rate, using FY15 data as a baseline, by 3% by the end of FY16, 4% by the end of FY17, and 5% by the end of FY18.**
- **Increase Graduation/Transfer Rate to a total of 55% (IPEDS) by the end of FY18.**

Departmental KPIs:

Through internal and external initiatives, we will increase our number of graduates via Reverse Transfer by 50% through FY18.

- Begin the process of tracking potential candidates earlier in the process so they may be detected during 2nd year advising.
- Work with the National Clearinghouse, which has developed a program to help track students who have gone to another institution without earning their degree.
- Collaborate with the State's Finish Up initiative to attempt to unify the process in a uniform manner across Illinois public and private colleges/universities.

Result: Continue with positive data for FY16.

Area of Institutional Focus: Student Access and Success

Institutional Level KPIs:

- **Expand awareness and opportunities for the 2+2 college/university partnerships while maintaining established partnerships.**

Departmental KPIs:

To expand the opportunities for students who wish to transfer to a 4-year college/university, we will create three new partnerships annually, easing the transition for our students through FY18.

- Extend invitations to more private colleges in order to provide opportunities for our local students.
- Utilize the growing number of programs that are being offered predominantly online to increase our market.

Result: Continue with positive data for FY16.

Athletics

Area of Institutional Focus: Student Access and Success

Institutional Level KPIs:

- **Increase persistence of all students to 85% by the end of FY18.**
- **Retain 65% of all students by the end of FY18.**
- **Increase the completion rate, using FY15 data as a baseline, by 3% by the end of FY16, 4% by the end of FY17, and 5% by the end of FY18.**
- **Increase Graduation/Transfer Rate to a total of 55% (IPEDS) by the end of FY18.**

Departmental KPIs:

75% of student athletes at Carl Sandburg College will be from our district, an adjacent community college district high school, or a high school within an Arrowhead Conference member's district by the end of FY18.

- Actively recruit these areas by contacting (email, social media, text, phone calls) coaches, administrators, parents and student athletes.
- Have a college presence (coach) at athletic tournaments and contests in these areas when possible.
- Provide college literature; invite students and parents for campus visits/tours.

- Make Sandburg facilities available when possible for area high schools.

Result: Continue - FY16 69.8% of student athletes are from Carl Sandburg College's district.

75% of student athletes will come back to Sandburg for a second year of education by the end of FY18.

- Provide best possible athletic facilities within the restraints of budgets.
- Provide students the opportunity to participate in sport(s) of choice.
- Educate the student about the student services provided by the institution.

Result: Continue - FY16 74.4% of student athletes were retained for a second year.

Athletic department student's overall GPA will increase by .05 on a yearly basis through FY18.

- Utilize Starfish.
- Respond to Starfish communication with students on a daily basis.
- Provide access to academic tutoring.
- Utilize TRIO whenever possible.
- Assist students with setting registration appointments in timely fashion so that class schedules do not conflict with student's sport of choice.

Result: Continue - Results not yet available.

Area of Institutional Focus: Operational Excellence and Sustainability

Institutional Level KPIs:

- **Increase enrollment by 10% by the end of FY18.**

Departmental KPIs:

75% of student athletes at Carl Sandburg College will be from our district, an adjacent community college district high school, or a high school within an Arrowhead Conference member's district by the end of FY18.

- Actively recruit these areas by contacting (email, social media, text, phone calls) coaches, administrators, parents and student athletes.
- Have a college presence (coach) at athletic tournaments and contests in these areas when possible.
- Provide college literature; invite students and parents for campus visits/tours.
- Make Sandburg facilities available when possible for area high schools.

Result: Continue - FY16 69.8% of student athletes are from Carl Sandburg College's district.

Business Services

Area of Institutional Focus: Student Access and Success

Institutional Level KPIs:

- **Increase persistence of all students to 85% by the end of FY18.**
- **Retain 65% of all students by the end of FY18.**
- **Increase the completion rate, using FY15 data as a baseline, by 3% by the end of FY16, 4% by the end of FY17, and 5% by the end of FY18.**
- **Increase Graduation/Transfer Rate to a total of 55% (IPEDS) by the end of FY18.**
- **Score in the top 15% of the cohort/comparison group institutions in all benchmark areas of the CCSSE by the end of FY18.**

Departmental KPIs:

To increase student satisfaction with the third party bookstore provider, a bi-annual bookstore survey will be administered to the students through FY18.

- Poll a random sample of students about features of the bookstore that is important to them.
- Access and analyze the poll results.
- Create a survey from the polling results.
- Distribute the survey to the students biannually.

- Assess and analyze the survey results.
- Make process improvements based on the survey results.

Result: Continue - Survey process is still in development. KPI modified to accept results from other student focused surveys given by the institution.

To enable student driven continuous improvement, a student satisfaction survey regarding the college's current food service provider will be administered two times per year through FY18.

- Poll a random sample of students about features of the of food service options/provider that are important to them.
- Access and analyze the poll results.
- Create a survey from the polling results.
- Distribute survey to the students biannually.
- Assess and analyze the survey results.
- Make process improvements based on the survey results.

Result: Result: Continue - Survey is process still in development. KPI modified to accept results from other student focused surveys given by the institution.

Area of Institutional Focus: Operational Sustainability and Excellence

Institutional Level KPI:

- **Increase enrollment by 10% by the end of FY18.**

Departmental KPI:

To improve the College's capital improvement project sustainability, 5 capital improvement projects will be analyzed annually for sustainability and decrease in future costs to the College through FY18.

- A proposal will be drafted outlining the need and potential improvement resulting from the recommended update.
- Recommendations will be evaluated for approval by cabinet, and/or Board of Directors.
- Assessment of effectiveness and efficiency of update will be completed at least one year after implementation of the change.

Result: Continue with positive data from FY16.

Institutional Level KPI:

- **Maintain an annual operating balance of 25% of previous year's budget annually through FY18.**

Departmental KPIs:

To Decrease the amount of time physical plant and copy center work orders are processed, a time study will be implemented and analyzed by the end of FY16.

- Create a baseline document to log time required to complete requested projects.
- Document time required to complete all orders for 4 months.
- Assess and analyze data from time study.
- Implement time standards, as determined by time study results, for order completion for 1 year.
- Assess and analyze effectiveness on efficiency of time standards.

Result: Met

To increase the institution's environmental sustainability, 2 systems or functions will be updated annually through the end of FY18.

- The Sustainability Committee will regularly meet to identify and assess options for sustainability improvements.
- A proposal will be drafted outlining the need and potential improvement resulting from the recommended update.
- Recommendations will be evaluated for approval by cabinet, and/or Board of Directors.

- Assessment of effectiveness and efficiency of update will be completed at least one year after implementation of the change.

Result: Continue with positive data from FY16.

To improve the College's capital improvement project sustainability, 5 capital improvement projects will be analyzed annually for sustainability and decrease in future costs to the College through FY18.

- A proposal will be drafted outlining the need and potential improvement resulting from the recommended update.
- Recommendations will be evaluated for approval by cabinet, and/or Board of Directors.
- Assessment of effectiveness and efficiency of update will be completed at least one year after implementation of the change.

Result: Continue with positive data from FY16.

Career and Corporate Development

*Employability Skills Academy

Area of Institutional Focus: Student Access and Success

Institutional Level KPI:

- **Increase the completion rate, using FY15 data as a baseline, by 3% by the end of FY16, 4% by the end of FY17, and 5% by the end of FY18.**

Departmental KPI:

All TAACCCT students who successfully exit the institution per grant requirements will participate in at least 1 career driven support meeting facilitated by Career and Corporate Development staff by the end of FY18.

- Career and Corporate Development staff will meet with the Associate Dean CTHE to identify opportunities to integrate ESA classes into the curriculum.
- Career and Corporate Development staff will investigate and implement strategies to incorporate career navigation tools with the ESA for use by TAACCCT students as they transition from school to work. The specific career navigation tool will be identified per grant requirements.

Result: Continue - FY16 data not available as grant allocation issues caused a delay in the start of the program.

Increase student participation in Employability Skills Academy through piloting a program specific delivery model in 2 cohorts of students by the end of FY16.

- In collaboration with the TRIO office, the Office of Career Development will assist TRIO students with resume creation and mock interview planning through designated workshops.
- The Office of Career Development will facilitate the Employability Skills Academy to nursing students through a series of Health Profession workshops on scheduled days and times.

Result: Met

Area of Institutional Focus: Community Alliances

Institutional Level KPI:

- **Determine community workforce needs (through Advisory Committees, DOL statistics, business partner feedback, Work Force Investment Board feedback, Graduate follow-up study, etc.) through FY18.**

Departmental KPI:

Increase student participation in Employability Skills Academy through piloting a program specific delivery model in 2 cohorts of students by the end of FY16.

- In collaboration with the TRIO office, the Office of Career Development will assist TRIO students with resume creation and mock interview planning through designated workshops.
- The Office of Career Development will facilitate the Employability Skills Academy to nursing students through a series of Health Profession workshops on scheduled days and times.

Result: Met

***TAACCCT Program**

Area of Institutional Focus: Student Access and Success

Institutional Level KPIs:

- **Increase persistence of all students to 85% by the end of FY18.**
- **Retain 65% of all students by the end of FY18.**
- **Increase the completion rate, using FY15 data as a baseline, by 3% by the end of FY16, 4% by the end of FY17, and 5% by the end of FY18.**

Departmental KPIs:

Establish initial enrollment rates of students enrolled in TAACCCT funded courses utilizing 10th day enrollment data through the end of FY16.

- For the purposes of reporting and determining total enrollment patterns, TAACCCT associated staff will establish the definition of participant as per grant requirements.
- TAACCCT associated staff will query Colleague using Entrinsik Informer to obtain information concerning 10th day enrollment data for each semester of FY16.

Result: Revise - Due to grant allocation issues caused, a delay in the start of the program was experienced in FY16 that inhibited the establishment of enrollment rates.

Establish initial persistence rates of students enrolled in TAACCCT funded courses utilizing the percentage of students that either declare for the grant-affected program or enroll in a grant-affected core course from the previous semester who either re-enrolled or successfully completed their program by the current semester through the end of FY16.

- Utilizing data generated from KPI 1 TAACCCT associated staff will examine persistence rates.
- TAACCCT associated staff will meet twice per academic year to compare and/or analyze persistence data to inform decisions regarding possible program modifications.

Result: Revise - Due to grant allocation issues caused, a delay in the start of the program was experienced in FY16 that inhibited the establishment of enrollment rates.

Establish initial persistence rates of students enrolled in TAACCCT funded courses utilizing the percentage of students that either declare for the grant-affected program or enroll in a grant-affected core course from the Fall who either re-enrolled or successfully completed their program by the current Fall through the end of FY16.

- Utilizing data generated from KPI 1 TAACCCT associated staff will examine retention rates.
- TAACCCT associated staff will meet annually each academic year to compare and/or analyze retention data to inform decisions regarding possible program modifications.

Result: Revise - Due to grant allocation issues caused, a delay in the start of the program was experienced in FY16 that inhibited the establishment of enrollment rates.

***NARS**

Area of Institutional Focus: Student Access and Success

Institutional Level KPIs:

- **Increase persistence of all students to 85% by the end of FY18.**
- **Retain 65% of all students by the end of FY18.**
- **Increase the completion rate, using FY15 data as a baseline, by 3% by the end of FY16, 4% by the end of FY17, and 5% by the end of FY18.**

Departmental KPIs:

Establish initial enrollment rates of students enrolled in NARS courses utilizing 10th day enrollment data through the end of FY16.

- For the purposes of reporting and determining total enrollment patterns NARS associated staff will establish the definition of participants as per grant requirements.
- NARS associated staff will query Colleague using Entrinsik Informer to obtain information concerning 10th day enrollment data for each semester of FY16.

Result: Met

Establish initial persistence rates of students enrolled in NARS courses utilizing the percentage of first-time degree/certificate-seeking students from the previous semester who either re-enrolled or successfully completed their program by the current semester through the end of FY16.

- Utilizing data generated from KPI 1 NARS associated staff will examine persistence rates
- NARS associated staff will meet twice per academic year to compare and/or analyze persistence data to inform decisions regarding possible program modifications.

Result: Met

KPI: Establish initial persistence rates of students enrolled in NARS courses utilizing the percentage of first-time degree/certificate-seeking students from the Fall who either re-enrolled or successfully completed their program by the current Fall through the end of FY16.

- Utilizing data generated from KPI 1 NARS associated staff will examine retention rates.
- NARS associated staff will meet annually each academic year to compare and/or analyze retention data to inform decisions regarding possible program modifications.

Result: Met

***Corporate and Leisure College**

Area of Institutional Focus: Student Access and Success

Institutional Level KPI:

- **Score in the top 15% of the cohort/comparison group institutions in all benchmark areas of the CCSSE by the end of FY18.**

Departmental KPI:

To increase awareness of the Corporate and Leisure College, staff will facilitate four promotional activities focused on the functions and objectives of the program by the end of FY16.

- Corporate and Leisure College staff will host one Administrative Team at the CME.
- Corporate and Leisure College staff will participate in Fall Fest, October Bash, and Spring Fest with the objectives of increasing awareness of our classes.
- Corporate and Leisure staff will display promotional material around the main campus.
- The Corporate and Leisure College will host an open house for staff focusing on increasing awareness of our role in the community and college.

Result: Not met - Reported FY16 data indicates two promotional events held.

Area of Institutional Focus: Operational Sustainability and Excellence

Institutional Level KPI:

- **Maintain an annual operating balance of 25% of previous year's budget annually through FY18.**

Departmental KPIs:

Corporate and Leisure College staff will develop and begin implementation of a strategic plan by the end of FY16.

- Corporate and Leisure College staff will synthesize internal and external information related to forces driving and hindering change.

- Corporate and Leisure College staff will deliberate on strategic questions related to goals and objectives.
- Corporate and Leisure College staff will develop a long-range vision and strategic plan to carry the department through FY18.

Result: Met

Corporate and Leisure College staff will create and implement standardized processes for completion of college functions and responsibilities by FY16.

- Corporate and Leisure staff will research and develop a standardized process for assigning pay rates for class instructors based on the number of class meeting hours.
- Corporate and Leisure staff will research and develop a standardized process for assigning all costs for classes based foundationally on the number of class meeting hours.
- Corporate and Leisure staff will research and develop a standardized process for the identification and verification of qualified instructors.
- In conjunction with CTHE staff, Corporate and Leisure staff will implement a standardized process for assigning budgetary expenditures to specific programs, program initiatives, courses, or grants to facilitate analytics and reporting.

Result: Met

Career, Technical and Health Education-CTHE

Area of Institutional Focus: Student Access and Success

Institutional Level KPI:

- **Retain 65% of all students by the end of FY18.**

Departmental KPIs:

100% of CTHE Advisory Committees will have a student representative by FY18.

- Select a first year and second year student within programs.
- Send invitations to advisory meeting within programs.
- Record student attendance at the advisory meeting.

Result: Continue with positive data from FY16.

80% of CTHE programs will have degree seeking students complete the Employability Skills Academy by FY18.

- Plan ESA in Program Schedule.
- Create ESA section per program.
- Inform students what ESA is and how it will benefit them.
- Enroll students.
- Track completion.

Result: Continue with positive data from FY16.

Institutional Level KPI:

- **Increase the completion rate, using FY15 data as a baseline, by 3% by the end of FY16, 4% by the end of FY17, and 5% by the end of FY18.**

Departmental KPI:

80% of CTHE programs will have degree seeking students complete the Employability Skills Academy by FY18.

- Plan ESA in Program Schedule.
- Create ESA section per program.
- Inform students what ESA is and how it will benefit them.
- Enroll students.

- Track completion.

Result: Continue with positive data from FY16.

Area of Institutional Focus: Teaching and Learning

All Instructional departments are responsible for the Institutional Level KPIs in the focus area.

Institutional Level KPIs:

- **100% of all disciplines and programs are annually assessed, analyzed and acted upon with actions documented on the Program Assessment Reports (PAR) by the end of FY16.**
- **100% of faculty will annually assess, analyze and implement an action as documented on the Classroom Assessment Reports (CAR) by the end of FY16.**
- **100% of transfer faculty will assess, analyze and act on at least one General Education Outcome (Communication, Critical Thinking, Cultural Diversity, Information Technology and Quantitative Skills) annually through FY18.**

Area of Institutional Focus: Community Alliances

Institutional Level KPI:

- **Determine community workforce needs (through Advisory Committees, DOL statistics, business partner feedback, Work Force Investment Board feedback, Graduate follow-up study, etc.).**

Departmental KPI:

100% of CTHE Advisory Committees will have a student representative by FY18.

- Select a first year and second year student within programs.
- Send invitations to advisory meeting within programs.
- Record student attendance at the advisory meeting.

Result: Continue with positive data from FY16.

Institutional Level KPI:

- **Expand awareness and opportunities for the 2 + 2 college/university partnerships while maintaining established partnerships.**

Departmental KPIs:

100% of CTHE Advisory Committees will have a student representative by FY18.

- Select a first year and second year student within programs.
- Send invitations to advisory meeting within programs.
- Record student attendance at the advisory meeting.

Result: Continue with positive data from FY16.

80% of CTHE programs will have degree seeking students complete the Employability Skills Academy by FY18.

- Plan ESA in Program Schedule.
- Create ESA section per program.
- Inform students what ESA is and how it will benefit them.
- Enroll students.
- Track completion.

Result: Continue with positive data from FY16.

Develop 2 + 2 partnerships for 3 CTHE programs by the end of FY18.

- Contact selected school for articulation.
- Meet to go over curriculum at both schools.
- Match courses to articulate.
- Adjust curriculum, if needed.

- Write an agreement.

Result: Continue with positive data from FY16.

Area of Institutional Focus: Operational Sustainability and Excellence

Institutional Level KPI:

- **Increase enrollment by 10% by the end of FY18.**

Departmental KPI:

Increase CTHE enrollment by 5% by FY18.

- Marketing
- Social Media
- CTHE Program Book – distributed throughout district
- Face-to-Face visits with high schools and organizations
- Shows/Events i.e. Parent-Teacher conference night at high school, College Night
- Develop a Service-Based Learning process to increase retention.

Result: Continue with positive data from FY16.

Finance

Area of Institutional Focus: Operational Sustainability and Excellence

Institutional Level KPI:

- **Maintain an annual operating balance of 25% of previous year's budget annually through FY18.**

Departmental KPIs:

Maintain an annual operating balance of 25% of the previous year's budget through the end of FY18.

- Monitor operating balance, as defined as fund balance for education fund and operations and maintenance funds.
- Monitor budget, as defined as expenditures for the education and operations and maintenance funds.
- Report balance as directed.

Result: Continue with positive data from FY16.

Data reflects operating balance of 27.66% at the 6-month report from January 2016.

Monitor debt to remain within the legal parameter, maximum debt may not exceed 2.875% of the District's Equalized Assessed Valuation (EAV) through FY16.

- Monitor debt as defined as outstanding bonds and capital lease.
- Monitor EAV.
- Report balance as directed.
- Maintain fund levy rates within established legal maximums and total levy rate fluctuation within .02 per \$100 of EAV of prior year through FY16.
- Monitor fund levy rates.
- Monitor maximum rates, as established by the Public Community College Act.

Result: Met. Revision will focus on debt monitoring to ensure it remains within the legal parameters for the Districts EAV of FY17.

6-month data - debt was 1.45% of Districts EAV in January of 2016.

Monitor outstanding student accounts receivable 75% over 90 days- effect on cash flow through FY16.

- Monitor aging report, as defined as student accounts receivable over 90 days.
- Monitor cash flow as determined by outstanding accounts payable over 30 days past due.

Result: Met. KPI will be revised to meet expectation of FY17.

6-month data - outstanding student debt was 61% in January of 2016.

Monitor number of students and dollars purged due to nonpayment through FY18.

- Monitor student payment and account balances.
- In collaboration with other Student Service Departments, purge students with balance due greater than \$100 after tuition due date.

Result: Continue with positive data from FY16.

Institutional Level KPI:

- **Maintain a cash balance of 60 operating days annually through FY18.**

Departmental KPI:

Maintain a cash balance of 60 operating days through the end of FY18.

- Monitor cash balance, as represented by net assets, equity of the education and operations and maintenance funds in the annual audit book or projected amounts from the annual budget financial plan.
- Monitor expenditures, as represented by total expenditures from the education and operations and maintenance funds in the annual audit book including SURS on behalf amount.
- Use the following formula to determine the cash balance amount:

$$\text{Net assets}/\text{total expenditures} * 260 \text{ operating days per year} = \text{operating days}$$

Result: Continue with positive data from FY16. Data reflects cash balance equaling 67 operating days at the 6-month report from January 2016.

Financial Aid

Area of Institutional Focus: Student Access and Success

Institutional Level KPIs:

- **Increase persistence of all students to 85% by the end of FY18.**
- **Retain 65% of all students by the end of FY18.**
- **Increase the completion rate, using FY15 data as a baseline, by 3% by the end of FY16, 4% by the end of FY17, and 5% by the end of FY18.**
- **Increase Graduation/Transfer Rate to a total of 55% (IPEDS) by the end of FY18.**

Departmental KPI:

Maintain average student debt accumulated during enrollment at Sandburg to less than \$6,000 through FY18.

- Notify students annually with the award notification of total outstanding loan debt.
- Evaluate all requests for loans on a case-by-case basis as authorized under 34 CFR 85.301(a)(7) of the Higher Education Act. These regulations allow an institution to refuse to certify a student loan or certify a loan amount that is less than the student's determination of need and notify the student in writing of the decision. Each loan request will be reviewed by the Financial Aid Appeals Committee to determine if borrowing is prudent.

Result: Continue with positive data for FY16.

Area of Institutional Focus: Operational Sustainability and Excellence

Institutional Level KPI:

- **Increase enrollment by 10% by the end of FY18.**

Departmental KPI:

Increase number of Pell recipients enrolled for the current year who complete the FAFSA prior to the MAP suggested deadline for the following year by 2% annually through FY18.

- Campus campaign using email, phone calls, posters, social media and other methods to share with our students the importance of timely completion of the FAFSA to qualify for state grant funding.

Result: Continue with positive data. Students who completed the FAFSA rose from 36.22% to 42.01% when comparing academic years 2015-2016 to 2016-2017.

Foundation

Area of Institutional Focus: Operational Sustainability and Excellence

Institutional Level KPIs:

- **Create and maintain alignment of goals and priorities between the Carl Sandburg College Foundation and the College to expand the Foundation's support of the College annually through FY18.**
- **Decrease salary support by 25% to the Carl Sandburg College Foundation by the end of FY18.**

Departmental KPIs:

The Foundation will achieve a positive ratio equal to or greater than 3:1 in private support to Foundation expenses by the close of FY18.

- Develop a long-range plan that addresses anticipated revenues and expenditures in an effort to make the Foundation less reliant on College funding.
- Conduct self-assessments and regularly evaluate success measures of the Board.
- Have prospects in the pipeline along all points on the giving continuum.
- Have the Board participate in the setting of fundraising goals.
- Develop and implement a Structured Cultivation Program for all the various constituencies.
- Develop individualized solicitation plans.

Result: Although there has been positive growth, the KPI will be **revised**.

The Foundation will raise sufficient unrestricted funds to meet 100% of the emergency needs of enrolled students by the close of FY18.

- Develop a long-range plan that addresses anticipated revenues and expenditures in an effort to make the Foundation less reliant on College funding.
- Conduct self-assessments and regularly evaluate success measures of the Board.
- Have prospects in the pipeline along all points on the giving continuum.
- Have the Board participate in the setting of fundraising goals.
- Develop and implement a Structured Cultivation Program for all the various constituencies.
- Develop individualized solicitation plans.

Result: In an effort to maintain continuous improvement, this KPI will be **revised**.

The Foundation will achieve alumni giving equal to or greater than 2% by the close of FY18.

- Develop a long-range plan that addresses anticipated revenues and expenditures in an effort to make the Foundation less reliant on College funding.
- Conduct self-assessments and regularly evaluate success measures of the Board.
- Have prospects in the pipeline along all points on the giving continuum.
- Have the Board participate in the setting of fundraising goals.
- Develop and implement a Structured Cultivation Program for all the various constituencies.
- Develop individualized solicitation plans.

Result: This KPI will be **revised** with a focus on community partnerships.

Health Professions

Area of Institutional Focus: Student Access and Success

Institutional Level KPI:

- **Increase persistence of all students to 85% by the end of FY18.**

Departmental KPI:

80% of students qualifying with the TEAS V Assessment for admission into the PN or ADN program will remain in good academic standing with student retention/completion of program within 150% of the stated program length by the end of FY18.

- The admission criteria of a 58.7% TEAS V overall score was increased to a 62% TEAS V overall score to apply for the PN or ADN program effective Fall 2014 to increase success in the nursing program.
- The admission criteria of a 62% TEAS V overall score will be evaluated annually for the PN program starting with the graduates in FY15.
- The admission criteria of a 62% TEAS V overall score will be evaluated annually for the ADN program starting with the graduates in FY16.

Result: Continue with positive data towards completion.

FY16 PN 100% ADN 86%

Institutional Level KPI:

- **Retain 65% of all students by the end of FY18.**

Departmental KPI:

80% of graduated nursing students will pass the National Council Licensure Examination (NCLEX) on the first attempt by the end of FY18.

- Effective Fall 2015 implemented new major curriculum revisions for both the PN and ADN program.
- The curriculum will be reviewed annually by faculty.
- ATI assessment data will be reviewed annually.
- Admission criteria will be reviewed annually.

Result: Continue with positive data towards completion.

FY16 PN 69% ADN 83%

Institutional Level KPI:

- **Increase the completion rate, using FY15 data as a baseline, by 3% by the end of FY16, 4% by the end of FY17, and 5% by the end of FY18.**

Departmental KPIs:

80% of graduated nursing students will pass the National Council Licensure Examination (NCLEX) on the first attempt by the end of FY18.

- Effective Fall 2015 implemented new major curriculum revisions for both the PN and ADN program.
- The curriculum will be reviewed annually by faculty.
- ATI assessment data will be reviewed annually.
- Admission criteria will be reviewed annually.

Result: Continue with positive data towards completion.

FY16 PN 69% ADN 83%

At least 80% of the employers surveyed 6-12 months after the graduate completed the ADN or PN program will express that the graduates' overall preparation to practice nursing as satisfactory by the end of FY18.

- Increase return rate on the employer surveys completed annually.
- Discuss with area employers at the annual Nurse Advisory Meeting overall preparation of the graduates and areas of improvement needed.

Result: Continue with positive data towards completion.

FY16 PN 75% ADN 50%

Alignment of the health profession programs into career clusters/pathways by end of FY18.

- Align general education courses to allow pathway options by end of FY17.
- Develop 1-3 stackable certificates as part of the alignment of health profession programs into pathways by end of FY17.

Result: Continue with positive data towards completion.

Area of Institutional Focus: Teaching and Learning

All Instructional departments are responsible for the Institutional Level KPIs in the focus area.

Institutional Level KPIs:

- **100% of all disciplines and programs are annually assessed, analyzed and acted upon with actions documented on the Program Assessment Reports (PAR) by the end of FY16.**
- **100% of faculty will annually assess, analyze and implement an action as documented on the Classroom Assessment Reports (CAR) by the end of FY16.**
- **100% of transfer faculty will assess, analyze and act on at least one General Education Outcome (Communication, Critical Thinking, Cultural Diversity, Information Technology and Quantitative Skills) annually through FY18.**

Area of Institutional Focus: Community Alliances

Institutional Level KPI:

Determine community workforce needs (through Advisory Committees, DOL statistics, business partner feedback, Work Force Investment Board feedback, Graduate follow-up study, etc.) by the end of FY18.

Departmental KPIs:

At least 80% of the employers surveyed 6-12 months after the graduate completed the ADN or PN program will express that the graduates' overall preparation to practice nursing as satisfactory by the end of FY18.

- Increase return rate on the employer surveys completed annually.
- Discuss with area employers at the annual Nurse Advisory Meeting overall preparation of the graduates and areas of improvement needed.

Result: Continue with positive data towards completion. FY16 PN 75% ADN 50%

Alignment of the health profession programs into career clusters/pathways by end of FY18.

- Align general education courses to allow pathway options by end of FY17.
- Develop 1-3 stackable certificates as part of the alignment of health profession programs into pathways by end of FY17.

Result: Continue with positive data towards completion.

Area of Institutional Focus: Operational Sustainability and Excellence

Institutional Level KPI:

- **100% compliance with all accrediting bodies and governmental agencies annually through FY18.**

Departmental KPI:

The Paramedic program will be accredited by the Committee on Accreditation of Educational Programs for the Emergency Medical Services Professions (CoAEMSP) and the Commission on Accreditation of Allied Health Education Programs (CAAHEP) by FY17.

- Paramedic courses will be revised to include the National EMS Core Content Standards by FY16.
- The Initial Self Study Report (ISSR) will be prepared and submitted within 180 days following the graduation of the first class of students admitted - the ISSR report will be ongoing preparation and submitted by February 2017.

- Paramedic program accreditation site visit expected FY17.
- Result: Continue** - 33% of KPI is completed with is on target per KPI design.

Human Resources

Area of Institutional Focus: Operational Sustainability and Excellence

Institutional Level KPI:

- **Increase enrollment by 10% by the end of FY18.**

Departmental KPI:

For all full-time faculty and administration positions, increase advertising by one diversity venue per open position annually through the end of FY18.

- By November 1, 2015, research will be complete with a determination on what Diverse Academic website we will begin posting positions on.
- By December 31, 2015, all FT Faculty and Administration positions will be posted to the Diverse Academic website selected.

Result: Continue with positive data from FY16 for completion.

Institutional Level KPI:

- **Maintain an annual operating balance of 25% of previous year's budget annually through FY18.**

Departmental KPIs:

For all full-time faculty and administration positions, increase advertising by one diversity venue per open position annually through the end of FY18.

- By November 1, 2015, research will be complete with a determination on what Diverse Academic website we will begin posting positions on.
- By December 31, 2015, all FT Faculty and Administration positions will be posted to the Diverse Academic website selected.

Result: Continue with positive data from FY16 for completion.

Maintain a minimum of 5 applicants for each full-time advertised position annually through FY18.

- Ongoing, each internal and external posting will be advertised for a minimum of five days.
- Evaluate daily to determine the number of qualified applicants for each pool.
- Determine weekly the extension of advertising periods and locations where advertised to attract a solid applicant pool.

Result: Continue with positive data from FY16 for completion.

Maintain retention of employees at 80% annually through FY18.

- Create a dashboard to map employee retention by December 31, 2015.
- Compare compensation and benefits packages to other Illinois peer colleges before the years of negotiations.
- Evaluate fringe benefits such as tuition waivers, tuition reimbursements, trainings, wellness benefits etc. to supplement compensation annually.

Result: Continue - FY16 data - 98% retention of employees.

Institutional Level KPI:

- **100% compliance with all accrediting bodies and governmental agencies annually through FY18.**

Departmental KPIs:

100% of Human Resources employees will participate in a minimum of one professional development opportunity annually through FY18.

- Track professional development through table of attended development.

- Conduct an HR Department in-service annually.
- Attend appropriate conferences/seminars and training sessions.
- Continue participation in webinars for NEOGOV, SURS and other HR pertinent topics.
- Learn interest based problem solving.

Result: Continue - criterion met for FY16.

Increase knowledge of supervisory responsibilities and roles 50% by December 31, 2015.

- Hold supervisory training sessions annually for mid-management supervisors and administrators.
- Conduct a pre-test and post-test to measure success in increasing supervisory knowledge.

Result: Met - following extension

Due to scheduling conflicts, the training was unable to be held by December 31, 2015, so the target was extended to 6/30/16. The training was held on 4/1/16.

Humanities and Fine Arts

Area of Institutional Focus: Student Access and Success

Institutional Level KPIs:

- **Retain 65% of all students by the end of FY18.**
- **Increase the completion rate, using FY15 data as a baseline, by 3% by the end of FY16, 4% by the end of FY17, and 5% by the end of FY18.**

Departmental KPIs:

100% of all online courses will be ADA compliant in Fall 2016.

- Faculty will adapt all materials in their online courses to serve students with a variety of sensory learning needs.
- Appropriate faculty will verify courses are ADA compliant with FTLC staff.
- Associate Dean will record/document compliance.

Result: In progress

100% of all HFA course briefs will be reviewed for necessary updates regarding objectives and GEOs by Fall 2016.

- Faculty will review all course briefs and evaluate the current listed objectives, update, align with GEOs, and then use to guide course material beginning Fall 2016.
- Appropriate faculty will update syllabi.
- Associate Dean will record/document implementation.

Result: In progress

100% of all HFA course briefs will be reviewed for necessary updates regarding objectives and GEOs by Fall 2016.

- Faculty will review all course briefs and evaluate the current listed objectives, update, align with GEOs, and then use to guide course material beginning Fall 2016.
- Appropriate faculty will update syllabi.
- Associate Dean will record/document implementation.

Result: In progress

Area of Institutional Focus: Teaching and Learning

All Instructional departments are responsible for the Institutional Level KPIs in the focus area.

Institutional Level KPIs:

- **100% of all disciplines and programs are annually assessed, analyzed and acted upon with actions documented on the Program Assessment Reports (PAR) by the end of FY16.**

- **100% of faculty will annually assess, analyze and implement an action as documented on the Classroom Assessment Reports (CAR) by the end of FY16.**
- **100% of transfer faculty will assess, analyze and act on at least one General Education Outcome (Communication, Critical Thinking, Cultural Diversity, Information Technology and Quantitative Skills) annually through FY18.**

Departmental KPI:

100% of all HFA course briefs will be reviewed for necessary updates regarding objectives and GEOs by Fall 2016.

- Faculty will review all course briefs and evaluate the current listed objectives, update, align with GEOs, and then use to guide course material beginning Fall 2016.
- Appropriate faculty will update syllabi.
- Associate Dean will record/document implementation.

Result: In progress

Area of Institutional Focus: Operational Sustainability and Excellence

Institutional Level KPI:

- **Increase enrollment by 10% by the end of FY18.**

Departmental KPI:

Increase number of events for recruitment by 10% per academic year through FY18.

- Increase visibility of departmental programs and opportunities, Faculty will participate in marketable opportunities to recruit potential students.
(e.g., plays, open-mic nights, musicals, etc.)
- Appropriate faculty will report events.
- Associate Dean will record/document events.

Result: Continue with two events documented in FY16.

Information Technology

Area of Institutional Focus: Student Access and Success

Institutional Level KPI:

- **Score in the top 15% of the cohort/comparison group institutions in all benchmark areas of the CCSSE by the end FY18.**

Departmental KPIs:

Monitor network to ensure 99% uptime through FY18.

Result: Continue - FY16 data - 99.07%

Track the number of students in each career, technical and health program, and will work with the Advising staff to ensure that 100% of those students are on a plan by the end of FY18.

- Increase satisfaction with Tech Help supports by obtaining a 4 of 5 satisfaction rating on annual survey's distributed to faculty, staff and students each spring through FY18.
- Adjustments will be made based on survey results as warranted and feasible to maintain or increase satisfaction results each year.

Result: In progress

Obtain a 4 out of 5 satisfaction rating on the annual Tech Help survey through FY18.

Result: Continue with positive progress towards completion.

Area of Institutional Focus: Community Alliances

Institutional Level KPI:

- **Sustain and expand Sandburg Education Network (SEN) efforts with K-12 and business partners.**

Departmental KPI:

Sandburg Educational Network (SEN) will increase cumulative attendance at events each year by 10% through FY18.

- SEN will partner with ROE27 to form an Administrator Academy in FY16 and continue annually.
- Host a minimum of 3 events per year.

Result: Continue - FY16 - Increased attendance by 36.5%

Area of Institutional Focus: Operational Sustainability and Excellence

Institutional Level KPI:

- **Maintain and annual operating balance of 25% of previous year's budget annually through FY18.**

Departmental KPIs:

Migrate all Windows 2003 Server to 2008/2012R2 by end of FY17.

Result: Continue with positive progress towards completion.

Monitor critical vulnerabilities via a matrix and have resolution within 30 days of discovery through FY18.

Result: Continue with positive progress towards completion.

Implement a MPLS WAN to replace Wireless WAN infrastructure by the end of FY18.

Result: Continue with positive progress towards completion.

Obtain a 4 out of 5 satisfaction rating on the annual Tech Help survey through FY18.

Result: Continue with positive progress towards completion.

Institutional Effectiveness

Area of Institutional Focus: Student Access and Success

Institutional Level KPI:

- **Score in the top 15% of the cohort/comparison group institutions in all benchmark areas of the CCSSE by the end FY18.**

Departmental KPI:

In an effort to improve services, IE will develop and implement a customer service survey using foundational data by FY17.

- Create a 5 question customer service survey.
- Create a process chart for the survey creation, pilot, assessment, and roll out.
- Administer the survey.
- Assess and analyze survey results.
- Act on areas of improvement as determined by survey results.

Result: In progress

Area of Institutional Focus: Teaching and Learning

Institutional Level KPI:

- **100% of all disciplines and programs are annually assessed, analyzed and acted upon with actions documented on the Program Assessment Reports (PAR) by the end of FY17.**

Departmental KPI:

IE will meet with 100% of the functional departments to facilitate the establishment of KPI's for said department by 12/31/15.

- IE team and cabinet meet to determine strategies for KPI development.
- Create process to schedule meeting with functional group.
- Create support documents and templates that will be used for the development of KPI's.
- Create review questions to assist in the assessment of KPI development for bi-annual report out.

Result: Met

Area of Institutional Focus: Operational Sustainability and Excellence**Institutional Level KPIs:**

- **100% compliance with all accrediting bodies and governmental agencies annually through FY18.**
- **Create and maintain alignment of goals and priorities between the Carl Sandburg College Foundation and the College to expand the Foundation's support of the College annually through FY18.**

Departmental KPIs:

IE will meet with 100% of the functional departments to facilitate the establishment of KPI's for said department by 12/31/15.

- IE team and cabinet meet to determine strategies for KPI development.
- Create process to schedule meeting with functional group.
- Create support documents and templates that will be used for the development of KPI's.
- Create review questions to assist in the assessment of KPI development for bi-annual report out.

Result: Met

IE will hold a minimum of 4 communication meetings regarding the function of the IE program, HLC and the Quality Initiative per year through the end of FY18.

- Participate in faculty assemblies and workshops.
- Present information and updates at administration meetings.
- Provide short in-services at department and staff meetings.
- Participate in the annual Benefits Fair.
- Present information at student events and club meetings.
- Submit information for publication in the Outcomes Assessment Committee newsletter.

Result: Met

100% of the IE team will participate in a least 1 professional development activity annually through FY18.

- Create a tracking document.
- All team members will report participation in professional development opportunities for tracking purposes.
- Tracking document will be assessed bi-annually for completion.

Result: Continue - with positive data for FY16. Improvement effort for the KPI will include a focus on specific training.

The Quality Initiative proposal submitted by the IE department will be approved by HLC by the end of FY16.

- QI proposal topic affirmed through task group.
- Proposal written and reviewed by team members.
- Proposal submitted to HLC.

- Confirmation of approval received by HLC.

Result: Met. Revision will be focus on implementation and assessment of QI.

Create and implement the process in which documents are loaded into the Assurance File by 6/30/16.

- Create and implement Assurance File Upload Process.
- Provide training on process at various functional group meetings.
- Monitor uploading of documents to the Q-Drive.
- Provide retraining and guidance as needed. (Including the making of a video giving instructions.)

Result: Met

Each functional department will fully participate in uploading evidence files to the Q drive by FY18.

- Create and implement Assurance File Upload Process.
- Provide training on process at various functional group meetings.
- Monitor uploading of documents to the Q-Drive.

Result: Continue with positive growth. 70% of all functional departments have uploaded files.

Library

Area of Institutional Focus: Student Access and Success

Institutional Level KPIs:

- **Increase persistence of all students to 85% by the end of FY18.**
- **Retain 65% of all students by the end of FY18.**

Departmental KPI:

Pilot the Embedded Librarian program in order to establish best practices for increasing student participation and promoting the program to faculty by the end of FY16.

- Gather usage statistics throughout Fall 2015.
- Get feedback from faculty involved in the pilot.
- Survey students in participating classes using Survey Monkey.
- Use the feedback gathered during Fall 2015 to adjust the program for Spring 2016.
- Present findings at the Spring 2016 Faculty Development Workshops to promote the program and gain additional feedback.
- Gather usage statistics throughout Spring 2016.
- Reassess the program by getting feedback from participating faculty and students at the end of Spring 2016.

Result: Met. Pilot was successful and services will be further developed using the model.

Area of Institutional Focus: Community Alliances

Institutional Level KPI:

- **Determine community workforce needs (through Advisory Committees, DOL statistics, business partner feedback, Work Force Investment Board feedback, Graduate follow-up study, etc.) by the end of FY18.**

Departmental KPI:

Strengthen community outreach/awareness by building relationships with community partners and hosting one additional community event each year until FY18.

- Reach out to community partners like the Galesburg Public Library, Galesburg Historical Society, local schools, etc. to build relationships and identify collaboration opportunities.
- Work with community partners to put a plan in place for turning identified collaboration opportunities into community events.
- Promote events on campus and in the community.
- Assess each event based on attendance, satisfaction surveys, etc.

- Host 4 community events in FY16, 5 community events in FY17, and 6 community events in FY18.

Result: Continue with positive data for FY16.

Marketing and Public Relations

Area of Institutional Focus: Community Alliances

Institutional Level KPI:

- **Determine community workforce needs (through Advisory Committees, DOL statistics, business partner feedback, Work Force Investment Board feedback, Graduate follow-up study, etc.) through the end of FY18.**

Departmental KPIs:

Maintain or grow the current rate of 26% of new annual visitors to the Sandburg College website (digital impressions, social media engagement) by the end of FY18.

- Increase TV, radio, cable, print, social media advertisements/sponsorships to drive people to the website.
- Produce one Sandburg Magazine/year to promote programs, student success.
- Create student profiles on website.
- Develop new separate athletics website.

Result: Continue. Data not yet available.

Increase story counts by 3% each year by the end of FY18. (baseline is 300)

- Increase production of news releases/media advisories to local and regional traditional/social media.
- Regular meetings/communication with academic departments to learn about potential stories.
- Submit at least 1-2 news releases per semester to state/national agencies and/or industry/trade publications.

Result: Continue. Data not yet available.

Re-establish the Sandburg Speakers Bureau program and develop metrics to measure effectiveness of community relations and baselines for measurement by the end of FY18.

- Spring 2016 email faculty/staff inquiring about interest.
- Develop a speaker's bureau publication/website communication plan to our communities by Fall of 2016.
- Announce Sandburg Bureau Spring of 2017.

Result: Continue. Data not yet available.

Area of Institutional Focus: Operational Sustainability and Excellence

Institutional Level KPI:

- **Increase enrollment by 10% by the end of FY18.**

Departmental KPIs:

Maintain or grow the current rate of 26% of new annual visitors to the Sandburg College website (digital impressions, social media engagement) by the end of FY18.

- Increase TV, radio, cable, print, social media advertisements/sponsorships to drive people to the website.
- Produce one Sandburg Magazine/year to promote programs, student success.
- Create student profiles on website.
- Develop new separate athletics website.

Result: Continue. Data not yet available.

Increase story counts by 3% each year by the end of FY18. (baseline is 300)

- Increase production of news releases/media advisories to local and regional traditional/social media.
- Regular meetings/communication with academic departments to learn about potential stories.
- Submit at least 1-2 news releases per semester to state/national agencies and/or industry/trade publications.

Result: Continue. Data not yet available.

Institutional Level KPI:

- **Maintain an annual operating balance of 25% of previous year's budget annually through FY18.**

Departmental KPI:

Maintain 90% of events/projects/initiatives developed and processed in-house through the end of FY18.

- Continue to encourage/require use of the Marketing Request Form and event planning guidelines.
- All college events are processed through the project management software.

Result: Continue with positive progress toward completion. FY16 data - 98% of work was done in house.

Math and Natural Science

Area of Institutional Focus: Student Access and Success

Institutional Level KPIs:

- **Increase persistence of all student to 85% by the end of FY18.**
- **Retain 65% of all students by the end of FY18.**

Departmental KPIs:

Increase the number of students passing Math and Natural Science course sections by at least 5% by the end FY18.

- Implement the Emporium Model at the Math Success Center.
- Encourage student participation at the Math Lab.
- Implement new curriculum that reduces time spent in Developmental Math.
- Provide Developmental Math instruction for the Charge Forward Program.
- Provide supplemental instruction for Anatomy & Physiology and Microbiology.
- Provide instruction via Blackboard Collaborate to the Carthage and Bushnell Campus.

Result: Continue. Data not yet available.

Increase the number of students passing Math and Natural Science course sections by at least 5% by the end FY18.

- Implement the Emporium Model at the Math Success Center.
- Encourage student participation at the Math Lab.
- Implement new curriculum that reduces time spent in Developmental Math.
- Provide Developmental Math instruction for the Charge Forward Program.
- Provide supplemental instruction for Anatomy & Physiology and Microbiology.
- Provide instruction via Blackboard Collaborate to the Carthage and Bushnell Campus.

Result: Continue. Data not yet available.

Decrease the cost of textbooks in the Math and Natural Science department by 25% by FY18.

- Use in-house Lab Manual for Microbiology lab.
- Use same textbook for Developmental Math sections (MAT 080, MAT 083, MAT 086).
- Use Open Stax, free on-line text, for Biology Online.
- Use Non-bound texts for Anatomy & Physiology I and II.

- Use a less expensive lab manual for Anatomy & Physiology I and II.
- Customize a text and lab manual for General Biology.

Result: Continue with positive progress towards the completion of the goal.

Area of Institutional Focus: Teaching and Learning

All Instructional departments are responsible for the Institutional Level KPIs in the focus area.

Institutional Level KPIs:

- **100% of all disciplines and programs are annually assessed, analyzed and acted upon with actions documented on the Program Assessment Reports (PAR) by the end of FY16.**
- **100% of faculty will annually assess, analyze and implement an action as documented on the Classroom Assessment Reports (CAR) by the end of FY16.**
- **100% of transfer faculty will assess, analyze and act on at least one General Education Outcome (Communication, Critical Thinking, Cultural Diversity, Information Technology and Quantitative Skills) annually through FY18.**

Area of Institutional Focus: Operational Sustainability and Excellence

Institutional Level KPI:

- **Increase enrollment by 10% by the end of FY18.**

Departmental KPIs:

Decrease the cost of textbooks in the Math and Natural Science department by 25% by FY18.

- Use in-house Lab Manual for Microbiology lab.
- Use same textbook for Developmental Math sections (MAT 080, MAT 083, MAT 086).
- Use Open Stax, free on-line text, for Biology Online.
- Use Non-bound texts for Anatomy & Physiology I and II.
- Use a less expensive lab manual for Anatomy & Physiology I and II.
- Customize a text and lab manual for General Biology.

Result: Continue with positive progress towards the completion of the goal.

Increase the number of students majoring (and/or transferring) in science and math related fields by 10% by FY18.

- Transfer agreements (2 + 2 agreements) will be established with Western Illinois University. Areas to be pursued included: Chemistry, Biochemistry, Forensic Chemistry, Physics, Geology, and Biology.
- Annually, host the Academic Challenge for local High School students.
- Continual updating of technology, equipment, classrooms for advanced instruction.

Result: Continue with positive progress towards the completion of the goal.

Public Safety

Area of Institutional Focus: Community Alliances

Institutional Level KPI:

- **Determine community workforce needs (through Advisory Committees, DOL statistics, business partner feedback, Work Force Investment Board feedback, Graduate follow-up study, etc.) by the end of FY18.**

Departmental KPI:

Carl Sandburg College will be accredited by IEMA (Illinois Emergency Management Agency) by the end of FY18.

- By December 31, 2016, all required action plans will be submitted to local and state emergency management teams.
 - Emergency Operation Plan
 - Risk Management Plan

Student Behavior Intervention Plan
Violence Plan

- By December 31, 2017, a disaster drill coordinated with and supported by state and local emergency management teams, will be implemented.
- By December 31, 2017, all action plans will be revised as directed by local and state emergency management teams.
- By the end of FY18, all required documentation and action plans will be submitted to IEMA for accreditation.

Result: Continue with 25% of KPI as described in the KPI strategies.

Area of Institutional Focus: Operational Sustainability and Excellence

Institutional Level KPI:

- **100% compliance with all accrediting bodies and governmental agencies annually through FY18.**

Departmental KPI:

Carl Sandburg College will be accredited by IEMA (Illinois Emergency Management Agency) by the end of FY18.

- By December 31, 2016, all required action plans will be submitted to local and state emergency management teams.
Emergency Operation Plan
Risk Management Plan
Student Behavior Intervention Plan
Violence Plan
- By December 31, 2017, a disaster drill coordinated with and supported by state and local emergency management teams, will be implemented.
- By December 31, 2017, all action plans will be revised as directed by local and state emergency management teams.
- By the end of FY18, all required documentation and action plans will be submitted to IEMA for accreditation.

Result: Continue with 25% of KPI as described in the KPI strategies.

Institutional Level KPI:

- **Maintain an annual operating balance of 25% of previous year's budget annually through FY18.**

Departmental KPI:

Carl Sandburg College's Department of Public Safety will have completed the security systems upgrade by FY18.

- By December of 2016, all Carl Sandburg College properties will have new high definition IP security cameras with upgrade NVR's for recording purposes, to improve security surveillance capabilities.
- By FY17, with the new system phone upgrade throughout the campus, security emergency phone systems, inside and outside, will be updated to IP compatible systems, improving response times to campus emergencies.
- By FY18, upgrades will be accomplished with the budgeted amount provided.

Result: Continue with positive data for FY16.

Recruitment

Area of Institutional Focus: Operational Sustainability and Excellence

Institutional Level KPIs:

- **Increase enrollment by 10% by the end of FY18.**
- **Maintain an annual operating balance of 25% of previous year's budget annually through FY18.**

Departmental KPIs:

Increase the conversion rate of applicants to enrolled students by 10%, using the conversion rate percentage of FY15 as a baseline, by the end of FY18.

- Incremental improvement schedule: 6% by the end of FY16
8% by the end of FY17
10% by the end of FY18
- Increase the amount of quality applications, as defined by students seriously considering the institution, submitted.
- In an effort to eliminate barriers and increase enrollment, data regarding students who apply, but do not enroll the following semester will be analyzed.
- Benchmark effective conversion rate strategies of other institutions.

Result: Continue with positive data for FY16.

Evaluate the institution's recruitment process through FY16.

- Define types of recruitment efforts that are currently provided.
- Assess and analyze past recruitment efforts and supporting data.
- Benchmark effective recruitment strategies of other institutions.
- Map district for inquiries, applications, and enrollment.
- Assess and analyze the conversation rate data.

Result: In progress

Student Life

Area of Institutional Focus: Student Access and Success

Institutional Level KPIs:

- **Increase persistence of all students to 85% by the end of FY18.**
- **Retain 65% of all students by the end of FY18.**

Departmental KPI:

Develop the "I Belong" student involvement campaign that focuses on student's access and success by the end of FY16.

- Survey key student groups about campus involvement by February 15, 2016.
- Analyze survey data by March 1, 2016.
- Create strategies for pilot implementation with the assistance of student leaders by April 15, 2016.
- Development of the "I Belong" campaign will be completed by the end of FY16.

Result: Not met - revise to include a shift to a more specific approach.

Social and Business Sciences

Area of Institutional Focus: Student Access and Success

Institutional Level KPIs:

- **Increase persistence of all students to 85% by the end of FY18.**
- **Retain 65% of all students by the end of FY18.**
- **Increase the completion rate, using FY15 data as a baseline, by 3% by the end of FY16, 4% by the end of FY17, and 5% by the end of FY18.**

Departmental KPI:

75% of all online courses will be ADA compliant by the end of FY16.

- Faculty will adapt all materials in their online courses to serve students with a variety of sensory learning needs.
- FTLC, Instructor or Associate Dean will verify courses are ADA compliant.

Result: Extending target date to meet goal.

Area of Institutional Focus: Teaching and Learning

All Instructional departments are responsible for the Institutional Level KPIs in the focus area.

Institutional Level KPIs:

- **100% of all disciplines and programs are annually assessed, analyzed and acted upon with actions documented on the Program Assessment Reports (PAR) by the end of FY16.**
- **100% of faculty will annually assess, analyze and implement an action as documented on the Classroom Assessment Reports (CAR) by the end of FY16.**
- **100% of transfer faculty will assess, analyze and act on at least one General Education Outcome (Communication, Critical Thinking, Cultural Diversity, Information Technology and Quantitative Skills) annually through FY18.**

Departmental KPI:

100% of all social and business courses briefs will be reviewed for necessary updates regarding objectives and GEOs by Fall 2016.

- Faculty will review all course briefs and evaluate the currently listed objectives, update, align with GEOs, and then use to guide course material beginning Fall 2016.
- Associate Dean will record those completed.

Result: Met

Area of Institutional Focus: Community Alliances

Institutional Level KPI:

- **Expand awareness and opportunities for the 2 + 2 college/university partnerships while maintaining established partnerships by the end of FY18.**

Departmental KPI:

At least three 2+2s will be officially finalized with WIU by the end of FY16.

- Transfer agreements will be established in specific disciplines with Western Illinois University (WIU).

Result: Met. Four 2+2 programs were finalized in FY16.

Student Success

***Academic Support Services**

Area of Institutional Focus: Student Access and Success

Institutional Level KPI:

- **Increase persistence of all students to 85% by the end of FY18.**

Departmental KPIs:

Increase the usage of tutoring services by the student body to 10% by the end of FY18 from a 6% average baseline.

- Evaluate subject/course tutoring popularity to determine if certain subjects or classes need more tutoring attention or increased marketing efforts at the end of each semester.
- Evaluate subject/course tutoring popularity against high fail-rate subjects/courses to determine if more support or awareness of tutoring services is needed in specific areas at the end of each semester.

- Ensure Tutoring Center schedule employs 3 tutors in core subjects (writing, math, and science) through the majority of the Tutoring Center hours of operation throughout Fall and Spring semesters.
- Schedule class presentations by tutors in the Fall (before midterm) and Spring (in Weeks 2-4) to raise awareness of the Tutoring Center and online tutoring.
- Revise Champ emails, postcards, Stall Stories, and social media advertising of the Tutoring Center and online tutoring each semester.
- Schedule at least 3 classroom demonstrations of Brainfuse per semester.
- Initiate tutor study tips on social media as advertisement for tutoring services throughout each semester.
- Establish tutor-led study groups in at least 2 subjects deemed necessary by evaluation of subject tutoring popularity data.

Result: Continue with positive gains toward completion.

Increase the percentage of students receiving a grade of A, B, or C to 77% as a result of using tutoring services by the end of FY 18 from a 73% FY15 baseline.

- Evaluate grade outcomes of students who sought tutoring for a particular course against those who did not seek tutoring for a course and against all student grade outcomes to determine tutoring program efficacy at the end of each semester.
- Correlate student grade outcomes with number of tutoring sessions at the end of each semester.
- Certify at least 80% of Tutoring Center tutors with Level I CRLA Certification (based on training hours).
- Attain CRLA Level II Certification as a Tutoring Center, implementing Level II training practices and topics.
- Develop follow-up strategies with Tutoring Center tutors to increase repeated use by students.

Result: Continue with positive gains toward completion. FY16 data- 83% students

Institutional Level KPI:

- **Retain 65% of all students by the end of FY18.**

Departmental KPI:

Increase the percentage of students receiving a grade of A, B, or C to 77% as a result of using tutoring services by the end of FY18 from a 73% FY15 baseline.

- Evaluate grade outcomes of students who sought tutoring for a particular course against those who did not seek tutoring for a course and against all student grade outcomes to determine tutoring program efficacy at the end of each semester.
- Correlate student grade outcomes with number of tutoring sessions at the end of each semester.
- Certify at least 80% of Tutoring Center tutors with Level I CRLA Certification (based on training hours).
- Attain CRLA Level II Certification as a Tutoring Center, implementing Level II training practices and topics.
- Develop follow-up strategies with Tutoring Center tutors to increase repeated use by students.

Result: Continue with positive gains toward completion. FY16 data- 83% students

Area of Institutional Focus: Operational Sustainability and Excellence

Institutional Level KPI:

- **100% compliance with all accrediting bodies and governmental agencies annually through FY18.**

Departmental KPI:

Maintain 100% compliance in setting up classroom accommodations for students with disabilities through the end of FY18.

- Disseminate information on disability support services, student and institution rights to students, faculty, and staff via the web, email, brochures, and presentations at the start of each semester and as students request accommodations.
- Attend IEP meetings, when invited, for college-bound high school students to ensure a smooth transition to college-level disability support.
- Host annual Knox-Warren Special Education Visit Day each October.
- Meet with students individually to discuss disability accommodations and draft LOAs for the semester throughout each semester.
- Facilitate disability accommodations throughout the semester.
- Maintain and update stock of assistive and accessible technology.
- Meet regularly with the Accessibility Team to discuss campus-wide accessibility measures.
- Work with ADA Coordinator to identify potentially non-compliant physical spaces throughout the semester.
- Bring disability-related concerns to the Risk Management Committee as they arise.

Result: Continue - monitor and implement efforts as needed.

***Advising and Counseling Services**

Area of Institutional Focus: Student Access and Support

Institutional Level KPI:

- **Increase persistence of all students to 85% by the end of FY18.**

Departmental KPI:

Increase the percentage of students on Academic Improvement Plan (AIP) that will successfully persist to 60% by the end of FY18 from a 46% FY15 baseline.

- Each student granted AIP will receive a letter explaining the required standards to maintain the financial aid which includes a meeting with their assigned academic advisor.
- Each student will meet with their advisor to develop an educational plan to improve their academic performance.
- The student will follow the recommendations developed in the educational plan and meet academic standards requirements.

Result: Continue with positive gains towards completion

Institutional Level KPI:

- **Increase the completion rate, using FY15 data as a baseline, by 3% by the end of FY16, 4% by the end of FY17, and 5% by the end of FY18.**

Departmental KPI:

Develop an educational plan for 100% of FTFTDS students by the end of their 2nd semester by the end of FY18.

- Students will meet with their assigned academic advisor to discuss degree requirements.
- During this meeting, the advisor will use the Student Planner software to plan out in what semester the student will enroll in the required courses as well as any preparatory courses needed.

Result: Continue with positive gains toward completion

Institutional Level KPI:

- **Retain 65% of all students by the end of FY18.**

Departmental KPI:

Provide academic advisement to 75% of the students who receive a high concern flag within 7 days by the end of FY18 from a 55% FY15 baseline.

- When an advisor, coach or activity sponsor receives notification of a high concern flag through Starfish Early Alert, they will contact the student.

- During this conversation, the staff and student will discuss the issue and strategies for improvement.
- The staff person will then clear the flag in the Starfish software and send a note summarizing the discussion to the flag raiser.
- If the staff person is unable to reach the student after several attempts, the student's name will be referred to the Retention Specialist who will continue to make further attempts to connect with the student.

Result: Continue with positive gains toward completion

***TRIO Student Support Services**

Area of Institutional Focus: Student Access and Support

Institutional Level KPI:

- **Increase persistence of all students to 85% by the end of FY18.**

Departmental KPI:

Increase persistence (as defined by grant language) of all TRIO SSS participants to 82% by the end of FY 18 from a 77% average baseline.

- At least 50% of TRIO SSS Students will complete the Foundation STARS application during 2015-2016.
- 100% of TRIO SSS Students will have 4 contacts or more with the program during 2015-2016.
- At least 75% of TRIO SSS Students will receive information or assistance in applying for financial aid.
- At least 95% of TRIO SSS Students will persist from Fall 2015 to Spring 2016.
- At least 75% of TRIO SSS Students will be retained from Fall 2015 to Fall 2016.

Result: Continue - Data for FY 16 not yet available.

Persistence increased from 82% to 91% (9%) in FY15.

Institutional Level KPI:

- **Retain 65% of all students by the end of FY18.**

Departmental KPI:

Increase annual good academic standing rates of all TRIO SSS participants to 90% by the end of FY18 from an 85% average baseline.

- At least 50% of TRIO SSS Students will receive tutoring during 2015-2016.
- At least 85% of TRIO SSS Students will be in good academic standing during 2015-2016.
- At least 40% of TRIO SSS Students will be on the Dean's or Honors Lists in 2015-2016.
- The average semester GPA for first year TRIO SSS Students will be 2.5 during 2015-2016.
- The average semester GPA for second year TRIO SSS Students and beyond will be 2.75 during 2015-2016.
- The overall average semester GPA for all TRIO SSS Students will be 2.7 during 2015-2016.

Result: Continue - Data for FY16 not yet available.

Student academic standing increased from 85% to 98% (13%) in FY15.

Institutional Level KPI:

- **Increase Graduation/Transfer Rate to a total of 55% (IPEDS) by the end of FY18.**

Departmental KPIs:

Increase 4-year graduation rates of each TRIO SSS cohort to 48% by the end of FY18 from a 43% average baseline.

- 100% of TRIO SSS Students will receive academic advising and degree planning during 2015-2016.

- At least 50% of TRIO SSS Students will have an academic plan loaded in Student Planner in 2015-2016.

Result: Continue - Data for FY16 not yet available.

Graduation rates decreased from 48% to 41% (7%) in FY15.

KPI: Increase 4-year transfer with degree rates of each TRIO SSS cohort to 30% by the end of FY18 from a 26% average baseline.

- At least 50% of TRIO SSS Students will receive financial literacy education during 2015-2016.
- At least 75% of TRIO SSS Students will receive transfer assistance during 2015-2016.

Result: Continue - Data for FY16 not yet available.

***TRIO Upward Bound**

Area of Institutional Focus: Operational Sustainability and Excellence

Institutional Level KPI:

- **Increase enrollment by 10% by the end of FY18.**

Departmental KPIs:

Increase to 85% the number of Upward Bound participants served annually who will achieve a cumulative GPA of 2.5 or greater by the end of FY18 from a baseline of 81%.

- Through the end of FY18, Upward Bound will provide academic tutoring on a weekly basis during each school year.
- Through the end of FY18, Upward Bound will review student academic progress at the mid-term and end of quarter dates during each school year.
- Through the end of FY18, Upward Bound will develop an annual Individual Academic Plan for each student, during the fall semester of each school year.

Result: Continue - Data for FY16 not yet available.

Number of students who met criterion increased from 81% to 86% in FY15.

Increase to 65% the number of Upward Bound Seniors, who will achieve at proficient levels on state assessments, served annually by the end of FY18 from a baseline of 53%.

- Through the end of FY18, Upward Bound will assess students academically through the implementation of the Stanford 10 Online exam during the fall semester of each school year.
- Through the end of FY18, Upward Bound will provide assessment prep workshops and related curriculum through weekly school meetings held during each school year.

Result: Continue - Data for FY16 not yet available.

The number of students who met criterion increased from 53% to 57% in FY15.

Maintain 95% progression rate of Upward Bound participants served annually, who progress to the next grade level or graduate high school, by the end of FY18.

- Through the end of FY18, Upward Bound will provide academic tutoring on a weekly basis during each school year.
- Through the end of FY18, Upward Bound will review student academic progress at the mid-term and end of quarter dates during each school year.
- Through the end of FY18, Upward Bound will develop an annual Individual Academic Plan for each student, during the fall semester of each school year.
- Through the end of FY18, Upward Bound will provide academic advising, through the conducting of weekly school meetings held during each school year, relating to course selection to aid students in the meeting of graduation requirements.

- Through the end of FY18, Upward Bound staff will track student course completion through a review of student academic records during the fall semester of each school year.

Result: Continue - Data for FY16 not yet available.

Student's progression rate was maintained at 98% in FY15.

Increase to 90% the number of current and former Upward Bound participants, who will complete a rigorous curriculum, scheduled to graduate from high school by the end of FY18 from a baseline of 54%.

- Through the end of FY18, Upward Bound will provide weekly academic tutoring during each school year.
- Through the end of FY18, Upward Bound will review student academic progress at the mid-term and end of quarter dates during each school year.
- Through the end of FY18, Upward Bound will develop an annual Individual Academic Plan for each student, during the fall semester of each school year.
- Through the end of FY18, Upward Bound will provide academic advising, through the conducting of weekly school meetings held during each school, relating to course selection to aid students in the meeting of graduation requirements.
- Through the end of FY18, Upward Bound staff will track student course completion through a review of student academic records during the fall semester of each school year.

Result: Continue - Data for FY16 not yet available.

The number of students who met criterion increased from 54% to 61% in FY15.

Increase to 75% the number of current and former Upward Bound participants scheduled to graduate high school, who directly enroll in college, by the end of FY18 from a baseline of 72%.

- Through the end of FY18, Upward Bound will provide college application and financial aid assistance through school meeting curriculum provided throughout each school year.
- Through the end of FY18, Upward Bound will host a Senior Night workshop during the fall semester to assist students in the beginning of their college and financial aid application processes.
- Through the end of FY18, Upward Bound will host a financial aid workshop in partnership with the Illinois Student Assistance Commission to aid students in completing the FAFSA to be conducted during the fall semester of each program year.
- Through the end of FY18, Upward Bound will provide application fee assistance towards all college applications being submitted by program students.
- Through the end of FY18, Upward Bound will host college visit activities, at different times throughout the program years, for all program participants to allow for college exploration.

Result: Continue - Data for FY16 not yet available.

The number of students who met criterion increased from 72% to 89% in FY15.

Maintain a 70% completion rate of Upward Bound participants who, enroll in college directly after graduating high school, complete a two or four-year degree, within six years, through FY18.

- Through the end of FY18, Upward Bound will track the progress of program alumni through the National Student Clearinghouse to determine degree completion, institution of attendance, and student enrollment.
- Through the end of FY18, Upward Bound will request transcripts for alumni from their colleges of attendance to determine degree completion, institution of attendance, and student enrollment.
- Through the end of FY18, Upward Bound will individually contact program alumni to determine degree completion, institution of attendance, and student enrollment.

- Through the end of FY18, Upward Bound will provide alumni assistance in relation to college and academic counseling, when requested, to aid former students in their enrollment and degree completion.
- Through the end of FY18, Upward Bound will provide assistance related to the reverse transfer of credits completed by program alumni to aid in degree completion.

Result: Continue - Data for FY16 not yet available.

Student's completion rate was maintained at 50% in FY15.

VI. Informational Section

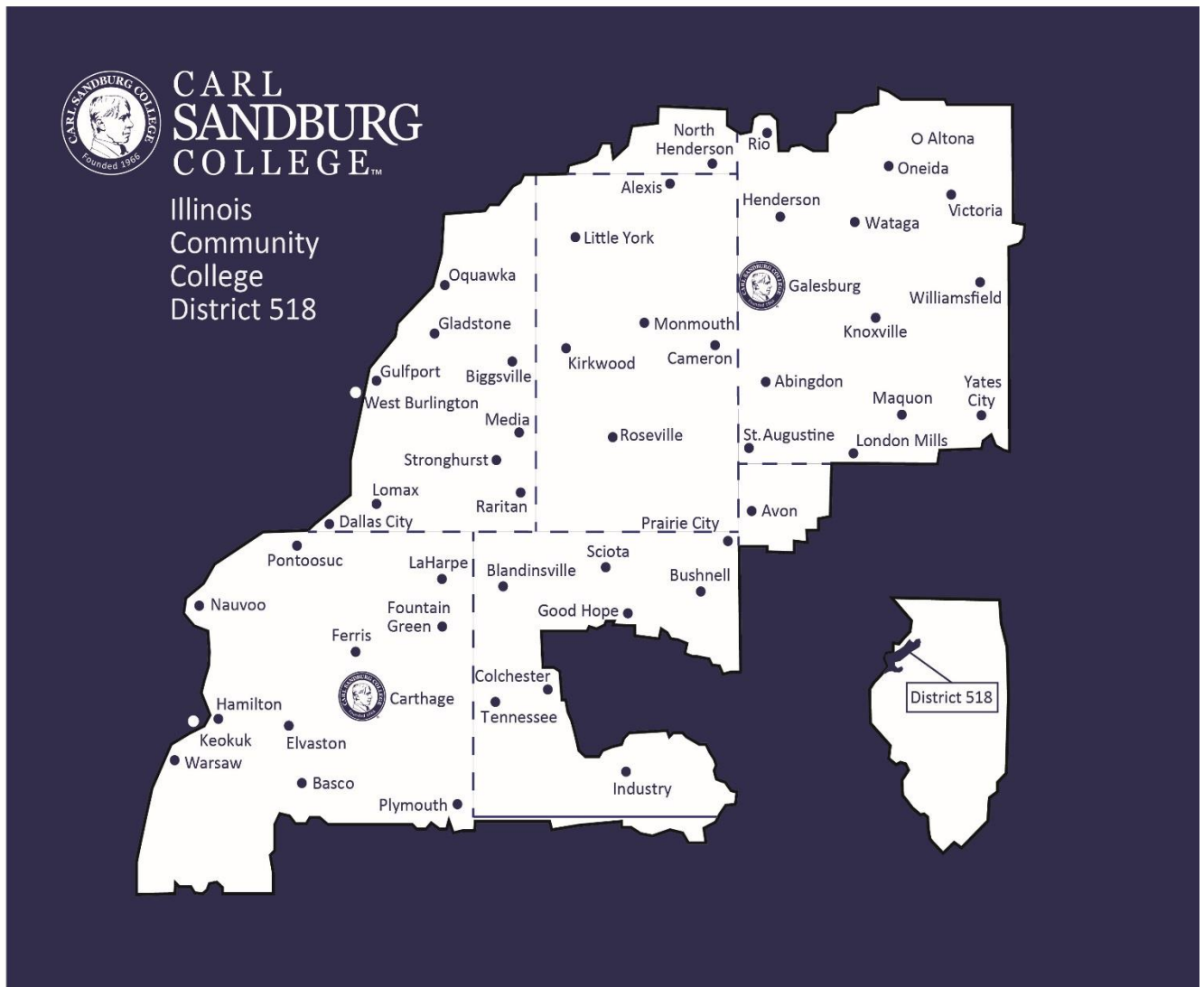


Aerial view of the Main Campus - Galesburg

Informational Section Narratives

Carl Sandburg College was established by authority of the Illinois Community College Act of 1965 and was approved by voters in a September 1966 referendum. We are fiscally independent although governed by laws and policies as set forth by the State of Illinois, the Illinois Community College Board and the District's Board of Trustees. In 2010, the Higher Learning Commission North Central Association continued accreditation for ten years and indicated that fiscal management was a strong asset of the College. The College's district now covers all or part of ten counties in Illinois being served by two physical locations. The main campus is located in Galesburg, Knox County, representing our largest property EAV, with a branch campus in Carthage, Hancock County, representing our third largest property EAV.

We serve a diverse group of students. Per our fall 2015, tenth day enrollment report submitted to the Illinois Community College Board (ICCB), the CSC total enrollment was 2,082 students, with an average age of 24 years. Women represented 62 percent of the student body and 55 percent of the student body were part-time students. Many students balance the demands of college with work and family responsibilities. The College has awarded an average of 500 degrees/certificates per year over the last five years.



Degrees and Programs Offered

Academic Programs (University Studies Degrees)

Associate in Arts Degree

Associate in Fine Arts Degree

(Art, Music Performance, or Music Education)

Associate in Science Degree

Associate in Science in Agriculture Degree

Associate in General Studies

(Individually-Designed Degrees)

Career, Technical, & Health Education Programs (Associate in Applied Science and Certificate Programs)

Associate in Applied Science Degree Programs

- Accounting
- Administrative Office Professional
- Business Administration
- Cosmetology
- Criminal Justice
- Dental Hygiene
- EMS - Paramedic
- Health Information Management
- IT LAN & Security Specialist
- Industrial Welding Technology
- Legal Office Professional
- Locomotive Electrical (NARS)
- Locomotive Mechanical (NARS)
- L.P.N. to R.N. Articulation
- Medical Office Professional
- Mortuary Science
- Mortuary Science Accelerated Program
- Nursing (R.N.)
- Radiologic Technology
- Rail/Off Highway Motive Power Electrical Technician
- Surgical Technology

Advanced Certificate

- Basic Network Security
- Computed Tomography (CT)
- Diagnostic Cardiac Sonography
- Diagnostic Medical Sonography
- Magnetic Resonance Imaging (MRI)
- Nuclear Medicine Technology

Certificate

- Accounting
- Administrative Office Assistant
- Advanced Electrical Automotive
- Automotive Technology
- Basic Industrial Manufacturing Maintenance Certificate
- Basic Network Security
- Bioprocess Technology
- Bioprocess Fermentation Technician
- Cisco Network Associate
- Computed Tomography
- Computer Support Associate
- Computer Technician
- Cosmetology
- Cosmetology Teacher
- Criminal Justice
- Database Associate
- Emergency Medical Services-Paramedic
- Legal Office Assistant
- Magnetic Resonance Imaging
- Medical Assisting
- Medical Office Assistant
- Network Security Associate
- Practical Nursing (L.P.N.)
- Rail/Off Highway Motive Power Electrical Technician
- Small Business Management
- Welding/Gas Shielded Arc
- Welding/MIG Option Gas Metal Arc
- Welding/Pipe Welder Specialist
- Welding/Shielded Metal Arc
- Welding/TIG Option Gas Metal Arc

The college has seen declining credit hour production over the last several years. We generate approximately 25% of our fiscal year credit hours in the occupational area, offering various career, technical and health education options as listed previously. The ability to earn an associate in applied science degree is an option to students in addition to the various certificates that may be achieved. The college continues to generate over 50% in the baccalaureate area, offering associate degrees for students who may wish to continue their education with a four year university.

Other Community Trends

The enrollment of Carl Sandburg College has declined due to: declining district population, increasing age of district population and to completion of retraining offered to laid off workers from plant closures.

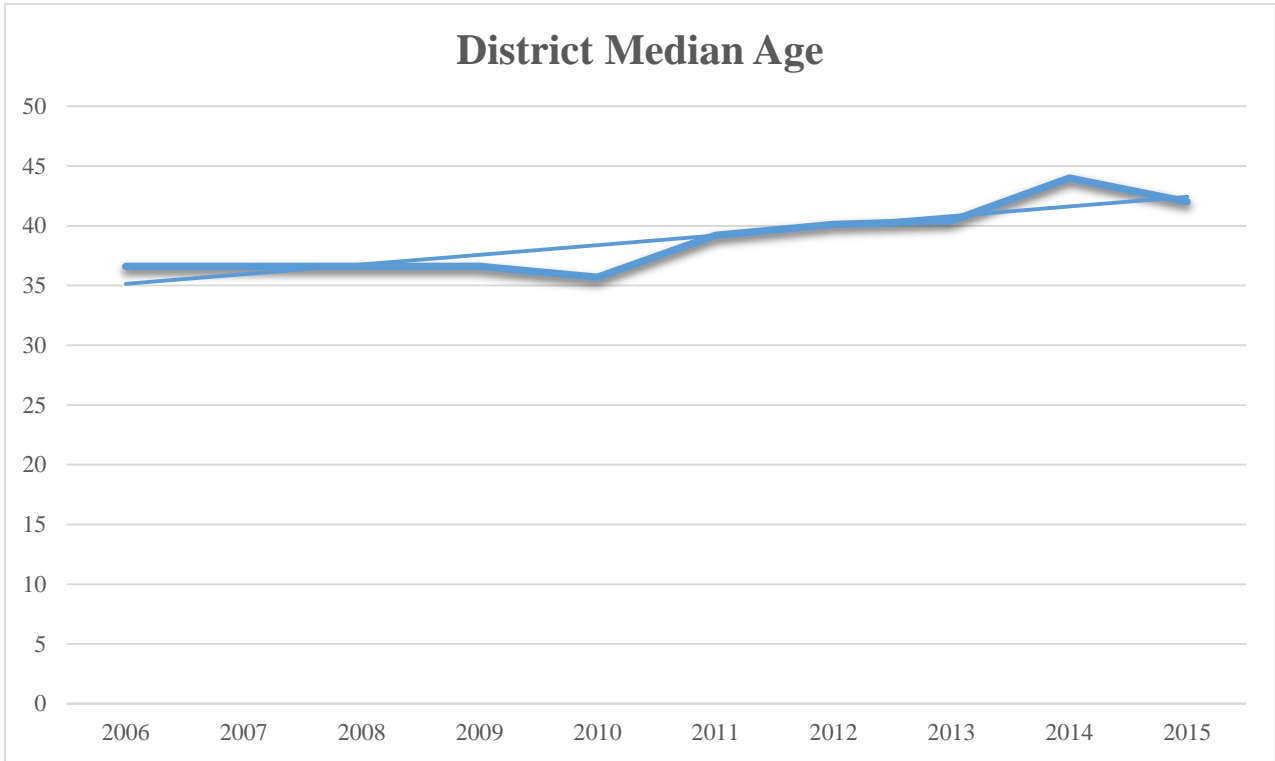
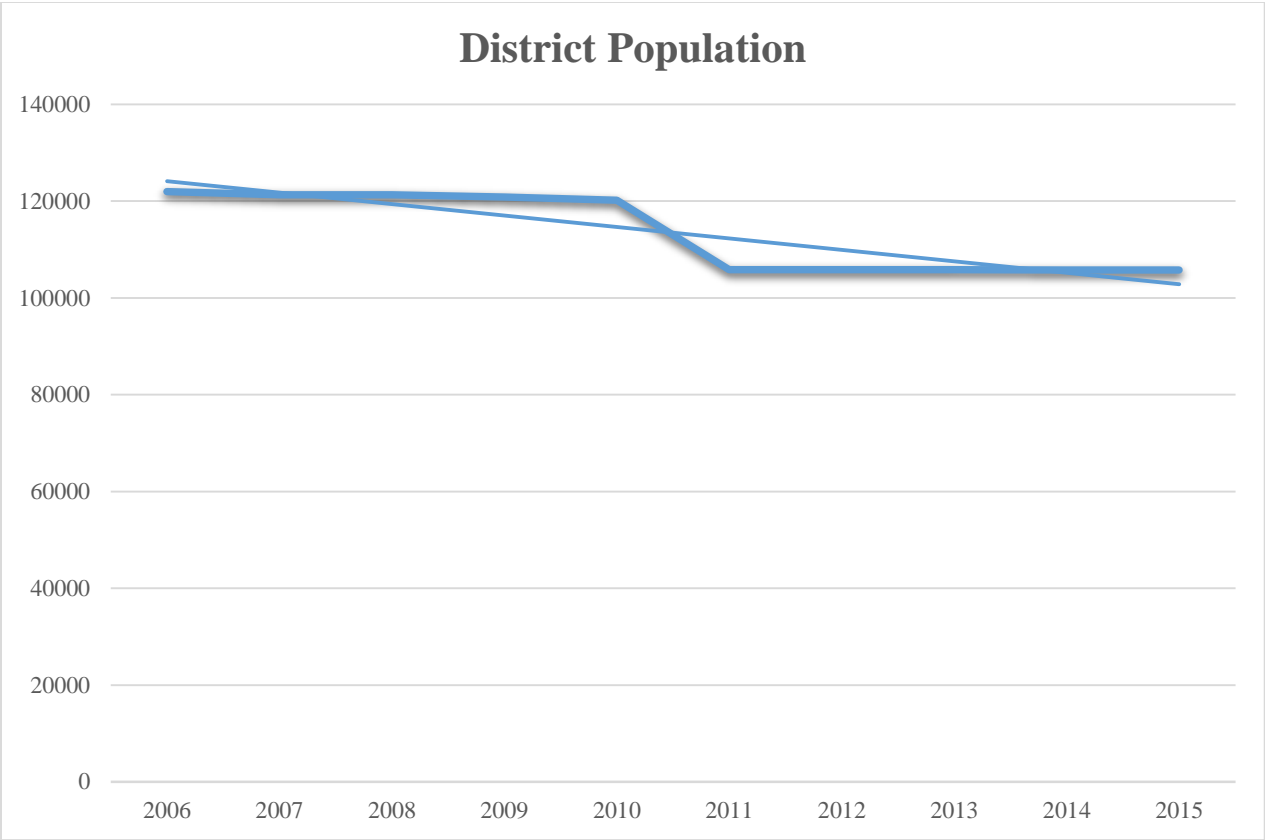
- Briggs Manufacturing (Abingdon) closed in 2000, 300 jobs lost
- Maytag Refrigeration Products (Knox County's largest employer) downsized in July 2002, downsized 300 workers, followed by October 2002 announcement of closing, additional loss of 2,400 jobs
- Methode Electronics (Carthage) announced restructuring, January 2008, estimated 550 jobs lost.

PRINCIPAL EMPLOYERS

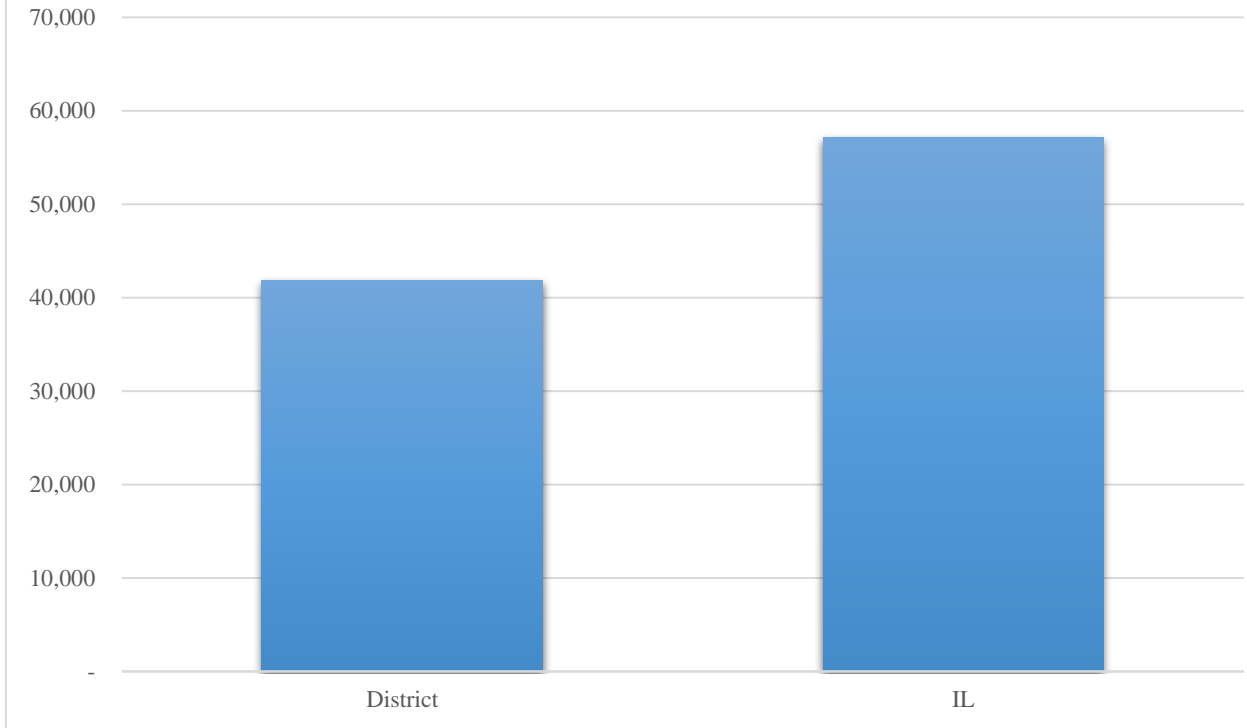
Employer	2015			2006		
	Employees	Rank	Percentage of Total District Employment	Employees	Rank	Percentage of Total District Employment
Farmland Foods	1,300	1	1.52%	1,275	1	2.15%
Burlington Northern Santa Fe Railroad	1,115	2	1.30%	1,025	2	1.73%
OSF (Galesburg, Monmouth)	1,100	3	1.28%	525	5	0.88%
School District Number #205	594	4	0.69%	797	3	1.34%
Hy-Vee Food Stores	574	5	0.67%	460	7	0.77%
Dick Blick Art Materials	530	6	0.62%	500	6	0.84%
Galesburg Cottage Hospital	500	7	0.58%	650	4	1.09%
Bridgeway/Bridgeway Training	450	8	0.53%			
Knox County	420	9	0.49%	420	8	0.71%
Carl Sandburg College	346	10	0.40%			
Knox College				347	9	0.58%
H.C. Hill Correctional Center				316	10	0.53%
Total	6,929		8.08%	6,315		10.63%

While these are not unique occurrences across the American landscape, when they happen in a sparsely populated, 3,000 square mile community college district, their impact is greatly amplified when:

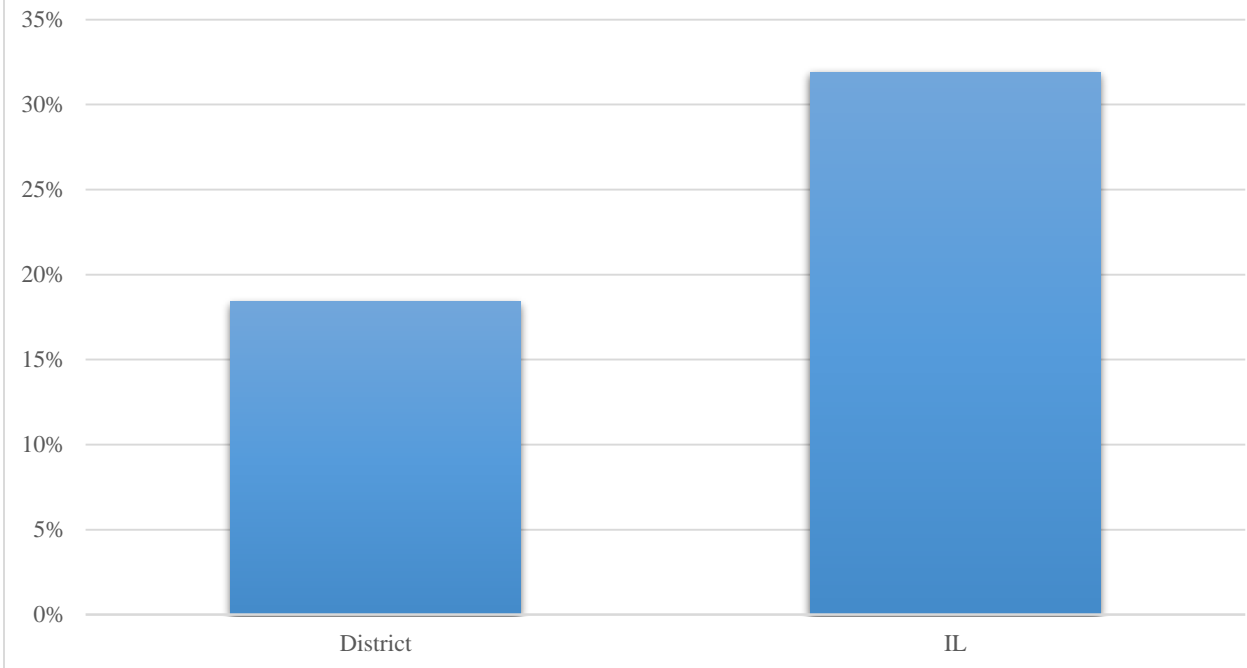
1. Half of our district households earn less than \$25,000 a year.
2. Nearly (1/3) of families are eligible for free/reduced lunches.
3. 40% of single parent families live in poverty.
4. Only 18% of area residents hold bachelor's degrees (31% statewide).
5. Nearly 1/5 of adults lack a high school diploma.
6. 93% of students are "underprepared" based on ACT, SAT, ASSET, or COMPASS Scores (41% nationally).



Median Household Income



% of Persons 25 years+ with Bachelor's degree or higher





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Carl Sandburg College
Illinois**

For the Fiscal Year Beginning

July 1, 2015

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Carl Sandburg College, Illinois for the Annual Budget beginning July 1, 2015. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

GLOSSARY

ABE - Adult Basic Education

Academic Support - Academic support includes the operation of the library, educational media services, instructional materials center, and academic computing used in the learning process. It also includes all equipment, material, supplies, and costs that are necessary to support this function.

Accrual Basis - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Annual Budget - A budget applicable to a single fiscal year.

ASE - Adult Secondary Education

Assess - To value property officially for the purpose of taxation.

Bond - A written promise to pay a specific sum of money called the face value or principal amount, at a specified date or dates in the future, called maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a period of time and requires greater legal formality.

BOT - Board of Trustees

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budget Document - The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body.

Budgetary Control - The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

CABI - Center for Agriculture, Business and Industry

Capital Outlay - Capital outlay for all funds except proprietary funds should be recorded as an expenditure of the appropriate fund and as an asset of the General Fixed Assets Account Group.

Capital Projects Funds - Operations & Maintenance Restricted Fund and Technology Quasi-Endowment Fund.

CAFR - Comprehensive Annual Financial Report

CAR - Classroom Assessment Report

CCSSE – Community College Survey of Student Engagement

C.H. - Credit Hour

CFO - Chief Financial Officer

COMPASS - Computer Adaptive Placement Assessment and Support System. An academic placement test which helps to place students in courses most beneficial to their needs.

Conference and Meeting Expense - Conference and Meeting expenses associated with College related travel.

Contingency - Something that may or may not happen as it is conditional upon another event.

Contractual Services - Charges for services rendered by firms or persons not employed by the local Board of Trustees.

Corporate Personal Property Replacement Tax - A tax collected by the Illinois Department of Revenue as replacement personal property tax under Public Act 81-1st-S.S.-1. Section 616 of the State Revenue Sharing Act requires taxing districts to first apply any replacement taxes against the required debt service for any bonds outstanding as of December 31, 1978.

CPPR - Corporate Personal Property Replacement

CSC - Carl Sandburg College

CTE - Career and Technical Education

CTHE – Career Technical and Health Education

Current - A term which, applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods. It usually connotes items likely to be used or converted into cash within one year.

Current Funds - Those funds through which most educational functions of the College are financed. The acquisition, use and balances of the College's expendable financial resources and the related liabilities are accounted for through current funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination.

Debt Limit - The maximum amount of gross or net debt which is legally permitted.

Debt Service Fund - Bond and Interest Funds.

Deferred Revenues - Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under modified accrual basis of accounting, such amounts are measurable but not available.

Deficit - (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period.

DAVTE - Department of Adult, Vocational and Technical Education.

DOL – Department of Labor

EAV - Equalized Assessed Valuation

EDUNET - A wireless wide area network providing high speed broadband internet access; IP Based private distance learning; WebCT; Voice over IP; data bureau and disaster recovery services; e-mail/web hosting and technical support to district high schools

EMP - Enrollment Management Program

Employee Benefits - The cost of all employee benefits including the portion of insurance paid for by the College (not including the portion withheld from the employee's wages, when both the employee and the College contribute toward the benefit), sabbatical leave salaries, and any pension contributions paid by the community college district.

ESL - English as a second language.

Expenditures - Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

Facilities Revenue - Revenue from the use of college facilities.

FA - Fall Semester

Federal Governmental Sources - Revenues from all agencies of the Federal Government.

FICA - The Federal Insurance Contributions Act (FICA) tax is a United States payroll (or employment) tax. Social Security taxes are called FICA contributions.

Fixed Assets - Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

Fixed Charges - Charges for rentals, debt principal and interest, and general insurance.

FRP - Financial Recovery Plan

Full Accrual - Revenues are recognized when earned, and expenses are recognized when incurred.

FTE – Full time enrollment (or full-time enrolled students).

Fund - An independent fiscal and accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Type - In College and University accounting, all funds are classified into two generic fund types: Current and Plant.

FY - Fiscal Year

GAAP - Generally Accepted Accounting Principles

GASB - Government Accounting Standards Board

GED – General Education Development

GESC - Guaranteed Energy Savings Contracts. Contracts the College has implemented to reduce utility costs.

General Funds - The Education Fund and the Operations & Maintenance Funds

General Materials and Supplies - Costs of all general material and supplies.

HVAC – Heating, Ventilating and Air Conditioning

ICCB - Illinois Community College Board

Institutional Support - Institutional support includes expenditures for central executive-level activities and support services that benefit the entire institution. Administrative data processing, insurance costs, legal fees, provision for contingencies, scholarships, non-operating expenses, and tuition chargebacks. Examples include expenses for the President’s Office, Business Office, Marketing and Public Information, Personnel Services, Administrative Information Systems, and Board of Trustees.

Instruction - Instruction consists of those activities dealing directly with or aiding in the teaching of students. It includes the activities of the faculty in the baccalaureate-oriented transfer, occupational-technical career, general studies, and remedial and ABE/ASE programs (associate degree credit and certificate credit). It also includes all equipment, materials, supplies, and costs that are necessary to support the instructional program.

Interfund Transfers - All interfund transactions except loans or advances, quasi-external transactions, and reimbursements are transfers.

Internal Control - A plan of organization under which employees’ duties are so arranged and records and procedures so designated as to make it possible to exercise effective accounting control over assets, liabilities, revenues and expenditures. Under such a system, the work of employees is subdivided so that no single employee performs a complete cycle of operations. Moreover, under such a system, the procedures to be followed are clearly established and require proper authorization by designated officials for all actions to be taken.

Investment Revenue - Revenue from investments such as certificates of deposit.

IPEDS – Integrated Postsecondary Education Data System

ISBE - Illinois State Board of Education

KPI - Key Performance Indicator

Levy - (Verb) To impose taxes for the support of college activities. (Noun) The total amount of taxes imposed by a government.

Liab/Prot/Settlement - Liability Protection and Settlement

L,P&S - Liability Protection and Settlement Fund

Local Governmental Sources - Revenues from district taxes, from chargebacks, and from all governmental agencies below the state level.

M.A.S.H. - Mobile Academic Service Habitat

Measurement Focus and Basis of Accounting - Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange like transactions should be recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from non-exchange transactions should be recognized in accordance with GASB statements 33 and 34.

Modified Accrual Basis - Under the accrual basis of accounting, revenues are recognized when they become both “measurable” and “available to finance expenditures of the current period.” Expenditures are recognized when the related fund liability is incurred except for: (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need to be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due. All government funds and expendable trust funds are accounted for using the modified accrual basis of accounting.

Moodle – An open resource learning management system.

O&M - Operations and Maintenance

Object - Expenditure classifications grouped by materials or services purchased; further divided for cost accounting and control purposes.

On-Behalf Revenue and Payments - Payments made by the State to the State Unemployment Retirement System on behalf of the District’s employees. Beginning in Fiscal 1996, the Government Accounting Standards Board required these to be reflected on GAAP basis Financial Statements.

Operation and Maintenance of Plant - Operation of plant consists of housekeeping activities necessary in order to keep the physical facilities open and ready for use. Maintenance of plant consists of those activities necessary to keep the grounds, buildings, and equipment operating efficiently. This function also provides for campus security and plant utilities, as well as equipment, materials, supplies and costs that are necessary to support this function.

Organized Research - Organized research includes any separately budgeted research projects, other than institutional research projects that are included under institutional support, whether supported by the College or by an outside person or agency. It also includes all equipment, materials, supplies and costs that are necessary to support this function.

Other Expenditures - This object is reserved for all expenditures that cannot be classified in any other object classification.

Other Revenues - Revenues which do not fit into specific revenue source categories.

PAR – Program Assessment Report

PHENIX Program - A component of M.A.S.H. Unit #518, economic revitalization plan.

Plant Fund - Operation and Maintenance Fund (Restricted) and Bond and Interest Fund - This fund is used to account for financial resources to be used for building purposes and the acquisition or construction of major capital facilities.

PHS - Protection, Health and Safety

PPB - Program Performance Budgeting

Program - A level in the classification structure hierarchy representing the collection of elements serving a common set of objectives that reflect the major institutional missions and related support activities.

Property Taxes - Compulsory charges levied on real property by the district for the purpose of financing services performed for the common benefit. Revenues equal the District’s assessed valuation multiplied by the property tax rates.

Provision for Contingency - Budgetary appropriations that are set aside for unforeseen expenditures. The Board of Trustees must approve a budget adjustment by resolution to transfer from the Provision for Contingency budget account to the appropriate budget account in accordance with the Illinois Public Community College Act. This adjustment is usually made at the end of the fiscal year.

Public Service - Public service consists of noncredit classes and other activities of an educational nature, such as workshops, seminars, forums, exhibits, and the provision of college facilities and expertise to the community designed to be of service to the public.

Revenues - (1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Under NCGA Statement 1, general long-term debt proceeds and operating transfers-in are classified as “other financing sources” rather than revenues. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers. Under NCGA Statement 1, operating transfers-in are classified separately from revenues.

RRT – Railroad Training

Salaries - Salaries and wages paid to an employee, before any deductions, for personal services rendered to the community college district.

“SILO” Fund – A quasi-endowment fund established by resolution of the Board of Trustees. Interest income is used by the instructional team to launch new “Silos of Opportunity”, a component of the M.A.S.H. Unit #518, economic revitalization plan.

SMART - Strategic Management and Resources Together

SP - Spring Semester

Special Revenue Funds - Audit Fund, Liability, Protection and Settlement Fund, and Program Quasi-Endowment Fund.

State Governmental Sources - State revenues from all state governmental agencies.

SEN – Sandburg Education Network

STEF - Strategic Technology Endowment Fund

Student Services - The student services function provides assistance in the areas of financial aid, admissions and records, health, placement, testing, counseling, and student activities. It includes all equipment, materials, supplies, and costs that are necessary to support this function.

Student Tuition and Fees - All tuition and fees, less refunds, remissions, and exemptions, assessed against students for educational and general purposes.

SU - Summer Session

SURS - State University Retirement System

SWOT – Strengths, Weaknesses, Opportunities, and Threats

Utilities - This account provides for all utility costs necessary to operate the plant and for other on-going services.

TRIO – This refers to six federal programs that provide outreach and support to help low-income, first-generation college students and also students with disabilities.

VoIP - Voice over Internet Protocol. Routing of voice conversations over the internet or other IP-based network.

WCF - Working Cash Fund

WebCT - Online learning management system instructors use to enhance learning, sometimes referred to as Blackboard.

WIB - Workforce Investment Board

WIA - Workforce Investment Act

ZBB - Zero Based Budgetings