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BUDGET

STATE OF ILLINOIS • COMMUNITY COLLEGE DISTRICT 505



FINAL



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COMMUNITY COLLEGE DISTRICT 505
(Parkland College)
2400 West Bradley Avenue
Champaign, Illinois 61821-1899

Counties of:

Champaign, Coles, DeWitt, Douglas,
Edgar, Ford, Iroquois, Livingston,
McLean, Moultrie, Piatt, Vermilion
and State of Illinois

BUDGET

For Fiscal Year Beginning July 1, 2020, and Ending June 30, 2021

WHEREAS the Board of Trustees of Community College District #505 (Parkland College), Counties of Champaign, Coles, DeWitt, Douglas, Edgar, Ford, Iroquois, Livingston, McLean, Moultrie, Piatt, Vermilion and State of Illinois caused to be prepared, in tentative form, a budget for the fiscal year 2020-20201, and the public had an opportunity to inspect the same for at least 30 days prior to final action thereon;

WHEREAS a public hearing was held on said budget on the 16th day of September, 2020, a notice of said hearing was given at least 30 days prior thereto as required by law, and all other legal requirements have been complied with;

NOW, THEREFORE, Be It Resolved by the Board of Trustees of said Community College District as follows:

Section 1: That the fiscal year of this Community College be and the same as fixed and declared to be July 1, 2020, and ending June 30, 2021.

Section 2: That the following budget which is attached hereto, made a part hereof, and incorporated by reference contains an estimate of the amounts available in each fund as follows: EDUCATION, OPERATION AND MAINTENANCE--OPERATIONAL, OPERATION AND MAINTENANCE--RESTRICTED, BOND AND INTEREST, AUXILIARY ENTERPRISES, RESTRICTED PURPOSES, WORKING CASH, TRUST AND AGENCY, AUDIT AND LIABILITY, PROTECTION AND SETTLEMENT FUND each separately, and of expenditures from each be and the same is hereby adopted as the budget of this Community College District for the said fiscal year.

ATTEST: _____ Secretary, Board of Trustees
James Ayers

APPROVED: _____ Chairman, Board of Trustees
Bianca Green

September 16, 2020
Date

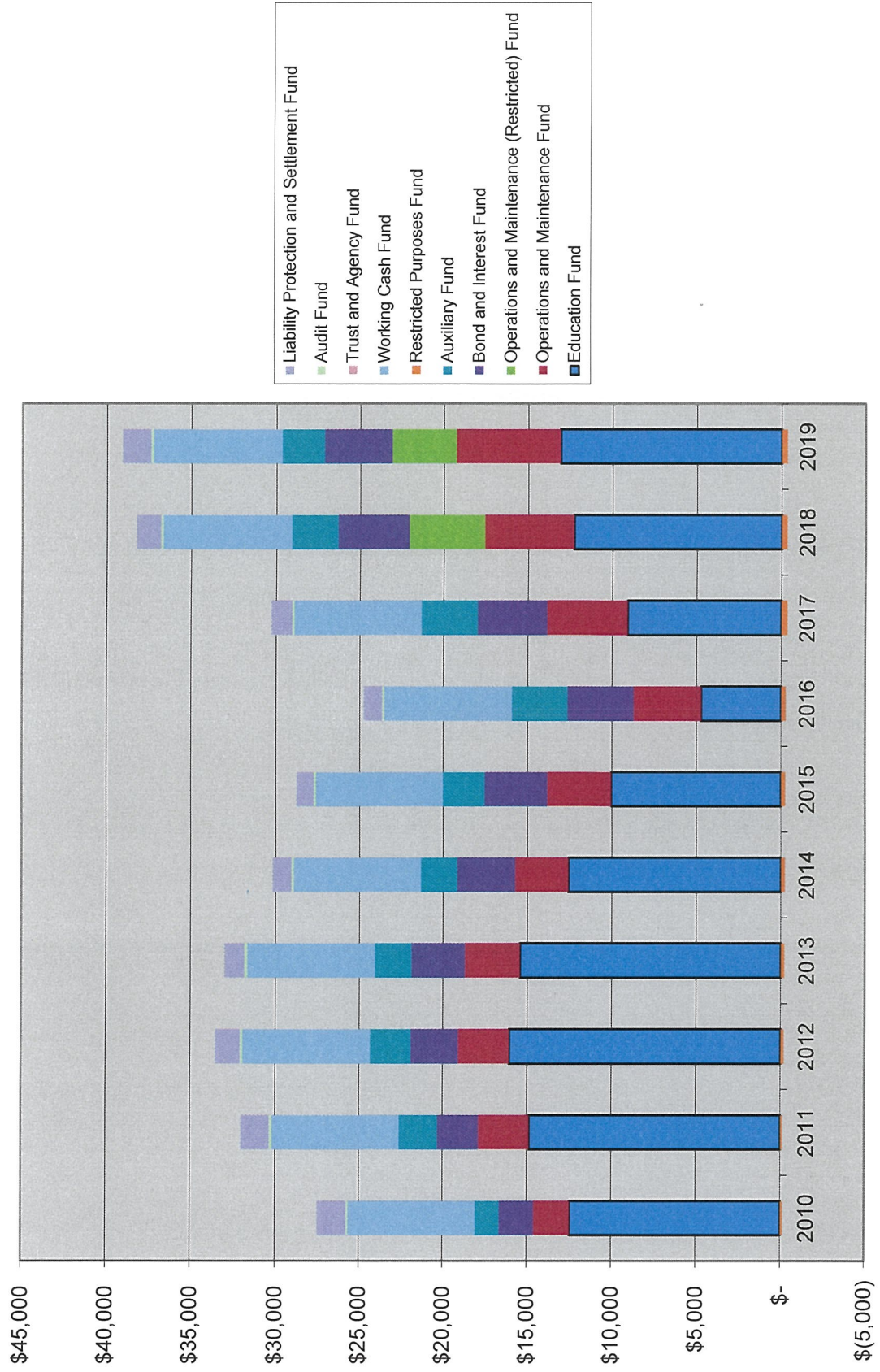
SUMMARY OF FISCAL YEAR 2021 BUDGET BY FUND

	<u>GENERAL FUNDS</u>			<u>SPECIAL REVENUE</u>		
	Education Fund	Operations and Maintenance Fund	Restricted Purpose Fund	Audit Fund	Liability Protection and Settlement Fund	
Beginning Balance (Estimated)	\$ 14,587,854	\$ 7,164,033	\$ 100,478	\$ 191,773	\$ 1,906,201	
Budgeted Revenues	45,729,490	6,764,311	24,157,500	89,425	3,436,330	
Budgeted Expenditures	51,195,545	5,398,181	24,157,500	67,000	3,354,377	
Budgeted Transfers from (to) Other Funds	<u>(865,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Budgeted Ending Balance	<u>\$ 8,256,799</u>	<u>\$ 8,530,163</u>	<u>\$ 100,478</u>	<u>\$ 214,198</u>	<u>\$ 1,988,154</u>	
	<u>CAPITAL PROJECTS</u>	<u>PROPRIETARY FUND</u>	<u>DEBT SERVICE</u>	<u>FIDUCIARY FUNDS</u>		
	Operations and Maintenance Fund (Restricted)	Auxiliary Enterprises Fund	Bond & Interest Fund	Trust and Agency Fund	Working Cash Fund	
Beginning Balance (Estimated)	\$ 4,216,677	\$ 1,755,699	\$ 4,267,323	\$ (642)	\$ 7,600,000	
Budgeted Revenues	2,809,200	6,147,227	4,734,114	-	10,000	
Budgeted Expenditures	4,587,131	7,532,104	5,283,710	-	-	
Budgeted Transfers from (to) Other Funds	<u>(508,583)</u>	<u>875,000</u>	<u>508,583</u>	<u>-</u>	<u>(10,000)</u>	
Budgeted Ending Balance	<u>\$ 1,930,163</u>	<u>\$ 1,245,822</u>	<u>\$ 4,226,310</u>	<u>\$ (642)</u>	<u>\$ 7,600,000</u>	

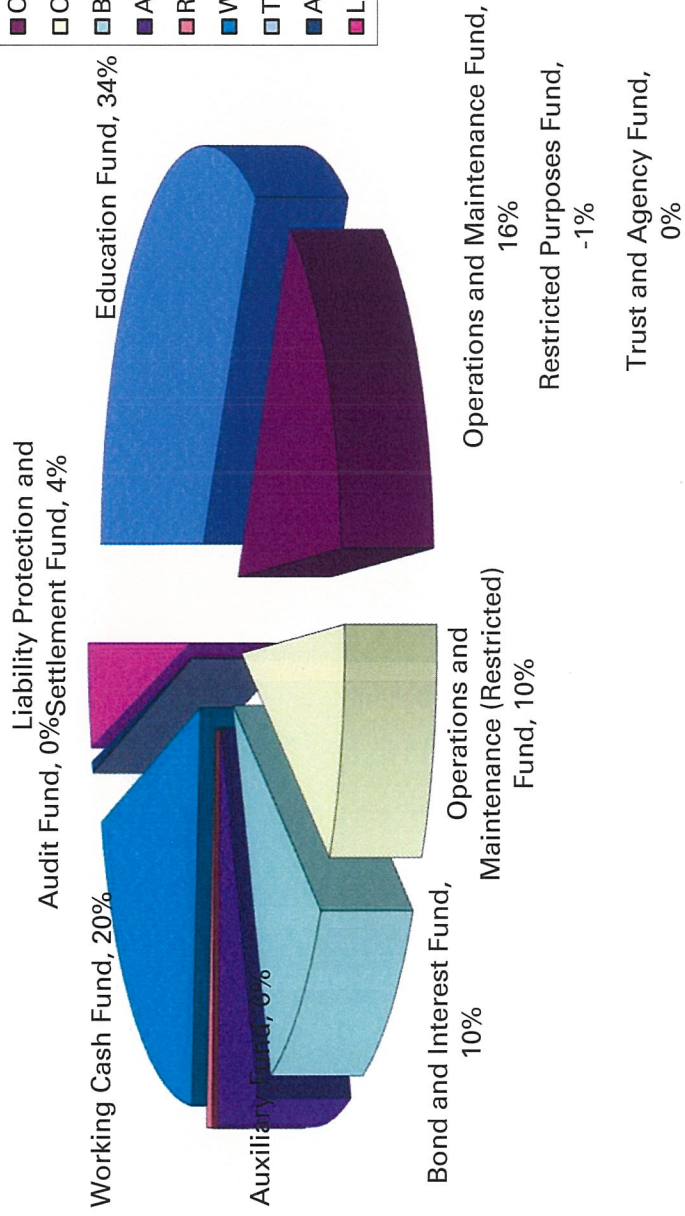
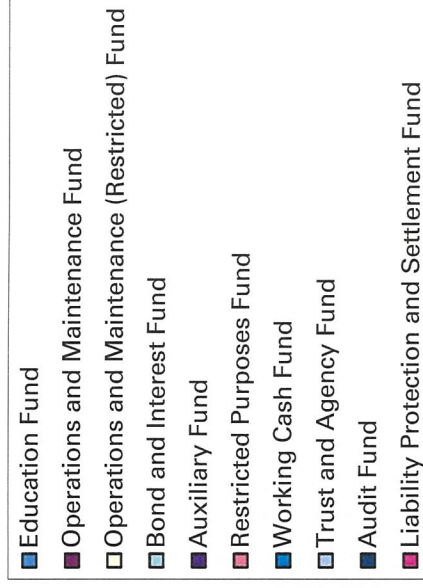
THE OFFICIAL BUDGET WHICH IS ACCURATELY SUMMARIZED IN THIS DOCUMENT WAS APPROVED BY THE BOARD OF TRUSTEES ON SEPTEMBER 16, 2020.

ATTEST: SECRETARY, BOARD OF TRUSTEES

Fund Balances History All Funds (\$1,000s)



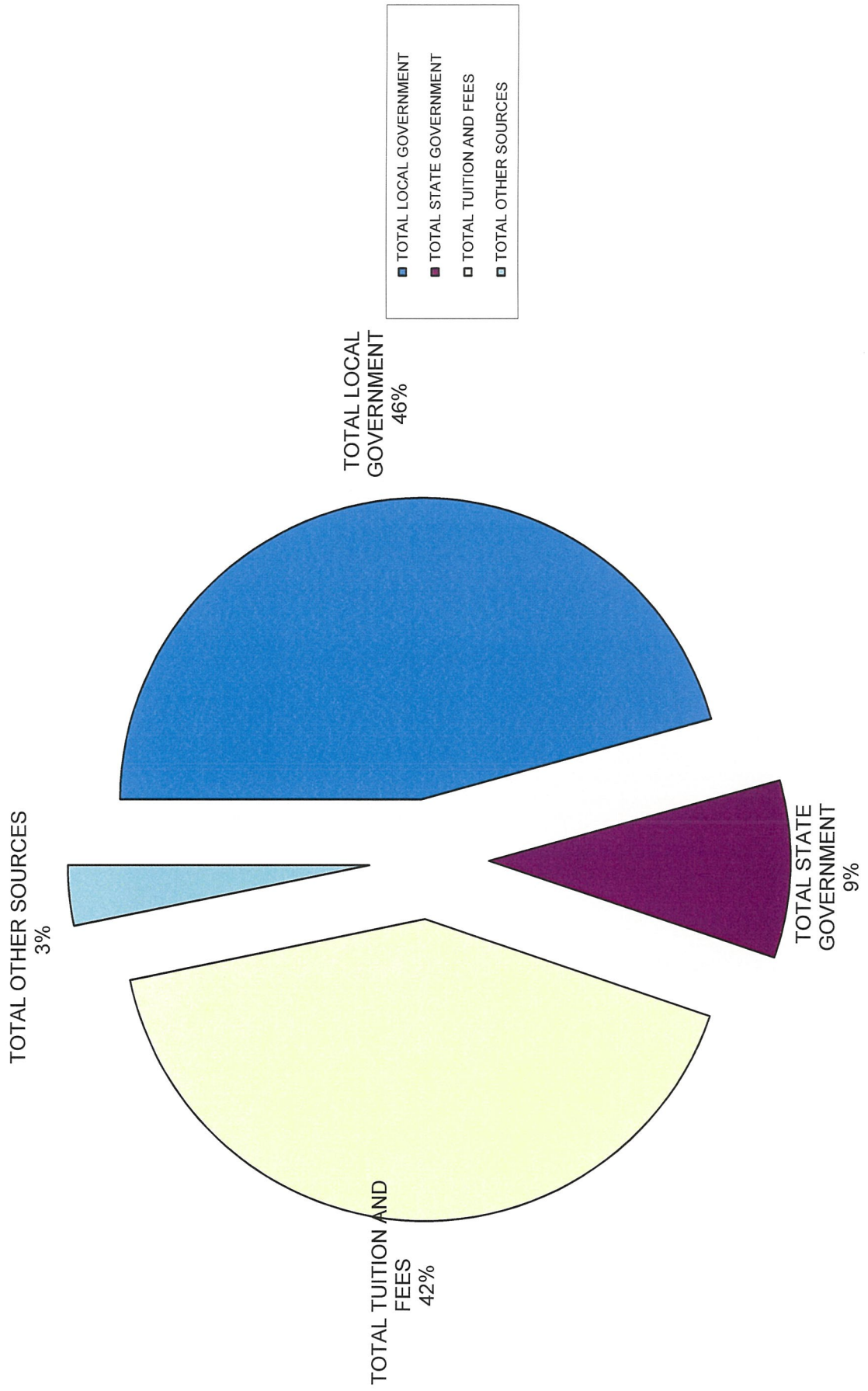
Fund Balances FY19



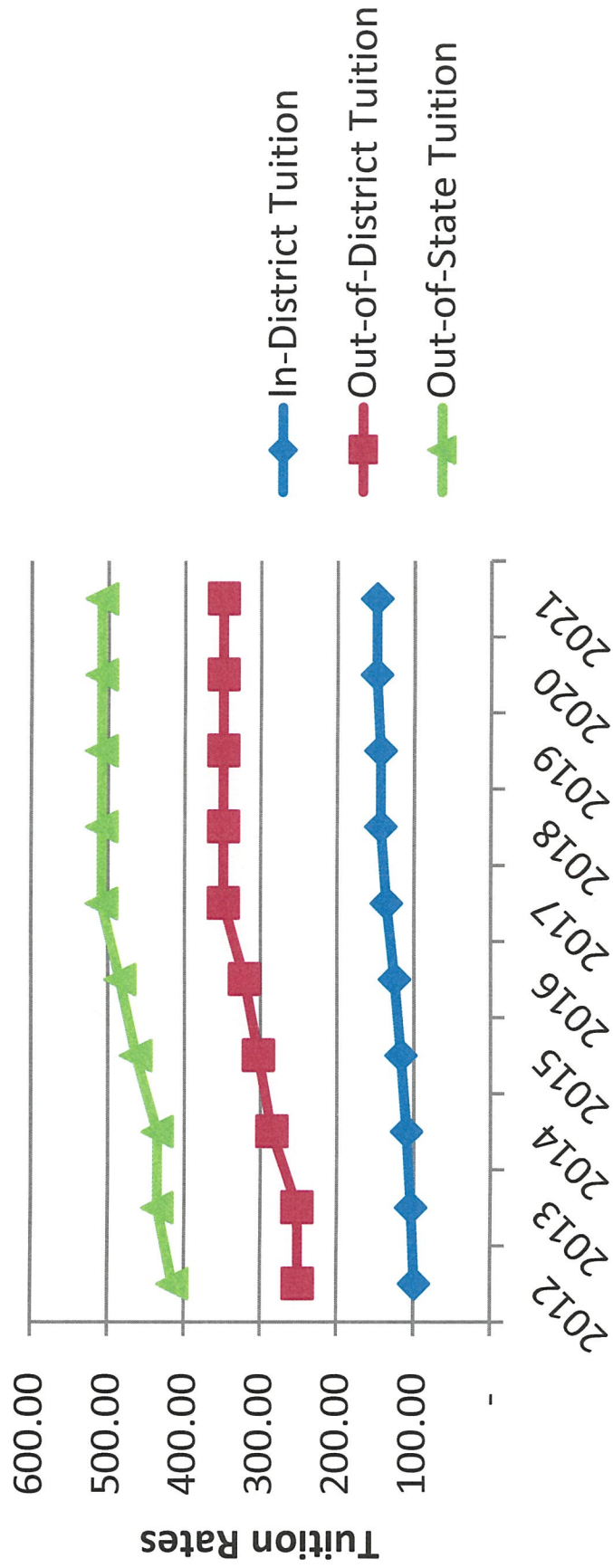
Parkland College
SUMMARY OF ESTIMATED REVENUES - ORIGINAL
for Fiscal Year 2021

	Education Fund	Operations & Maintenance Fund	Total Operating Funds
OPERATING REVENUES BY SOURCE			
Local Government			
Current Taxes	\$15,465,608	\$5,948,311	\$21,413,919
Back Taxes	78,000	36,000	114,000
Chargeback Revenue	0	0	0
CPPRTax	2,400,000	0	2,400,000
TOTAL LOCAL GOVERNMENT	17,943,608	5,984,311	23,927,919
State Government			
ICCB Credit Hours Grants	4,444,130	0	4,444,130
ICCB Equalization Grants	50,000	0	50,000
ISBE Vocational Grants	0	0	0
Other State Sources	490,330	0	490,330
TOTAL STATE GOVERNMENT	4,984,460	0	4,984,460
Federal Government			
Other Federal Sources	125,000	0	125,000
TOTAL FEDERAL GOVERNMENT	125,000	0	125,000
Student Tuition and Fees			
Tuition	18,945,187	0	18,945,187
Fees	2,814,235	0	2,814,235
TOTAL TUITION AND FEES	21,759,422	0	21,759,422
Other Sources			
Sales and Service Fees	188,500	0	188,500
Facilities Revenue	0	770,000	770,000
Investment Revenue	517,000	5,000	522,000
Other Revenue	211,500	5,000	216,500
TOTAL OTHER SOURCES	917,000	780,000	1,697,000
TOTAL BUDGETED REVENUES	\$45,729,490	\$6,764,311	\$52,493,801
Less Non-Operating Items			
Tuition Chargeback	0	0	0
ADJUSTED REVENUE	\$45,729,490	\$6,764,311	\$52,493,801

Operating Revenues FY2021



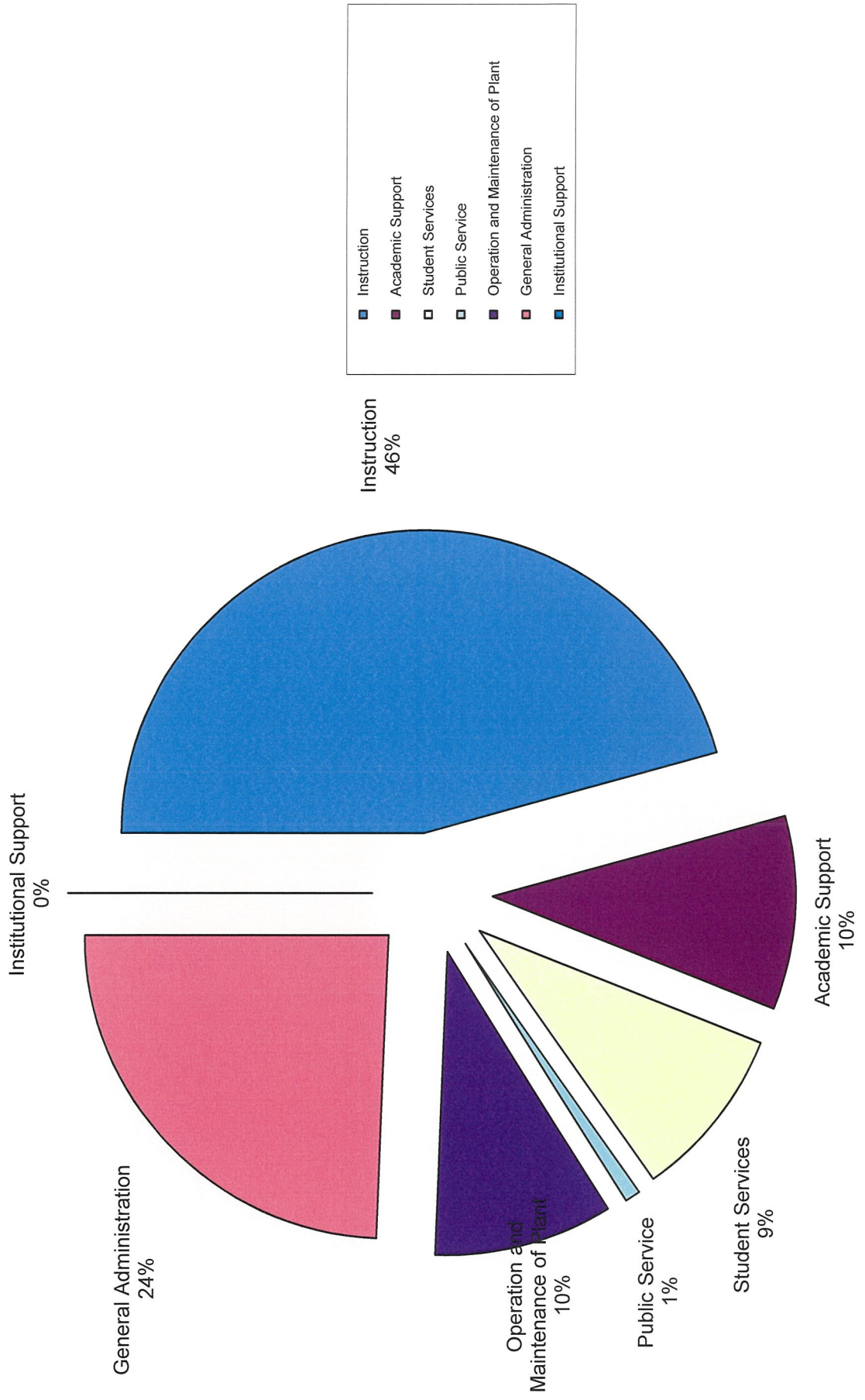
Tuition Rates



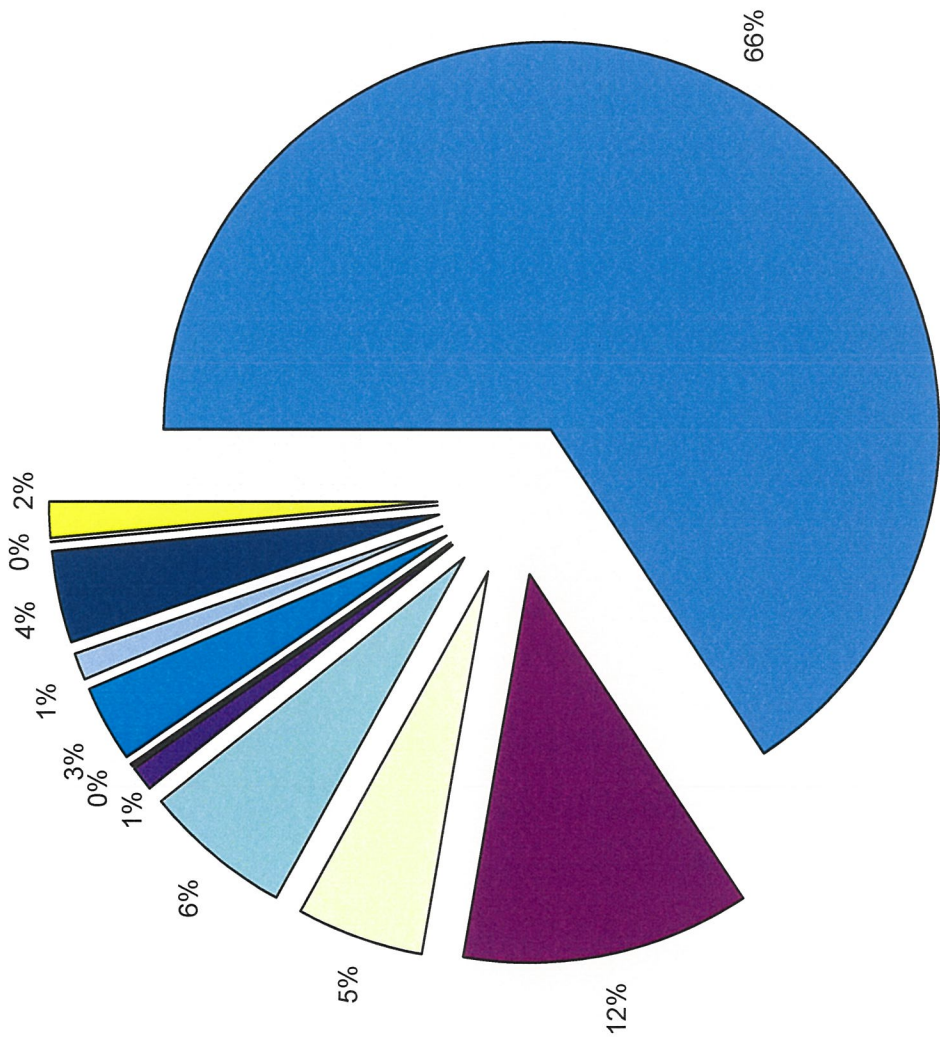
Parkland College
SUMMARY OF OPERATING BUDGETED EXPENDITURES
for Fiscal Year 2021

	Education Fund	Operation & Maintenance Fund	Total
BY PROGRAM			
Instruction	\$25,868,694	\$0	\$25,868,694
Academic Support	5,836,028	0	5,836,028
Student Services	5,225,685	0	5,225,685
Public Service	464,073	0	464,073
Operation & Maintenance	0	5,398,181	5,398,181
General Administration	13,801,065	0	13,801,065
Institutional	0	0	0
TRANSFERS	865,000	0	865,000
TOTAL BUDGET EXPENDITURES	<u>\$52,060,545</u>	<u>\$5,398,181</u>	<u>\$57,458,726</u>
Less Non-Operating Items			
Tuition Chargeback	0	0	0
ADJUSTED EXPENDITURES	<u>\$52,060,545</u>	<u>\$5,398,181</u>	<u>\$57,458,726</u>
BY OBJECT			
Salaries	\$35,852,734	\$1,881,517	\$37,734,251
Employee Benefits	6,199,701	716,970	6,916,671
Contractual Services	2,516,307	543,026	3,059,333
General Materials & Supplies	3,154,687	387,528	3,542,215
Conference & Meeting Expense	567,216	19,100	586,316
Fixed Charges	40,060	30,249	70,309
Utilities	15,400	1,819,791	1,835,191
Capital Outlay	650,000	0	650,000
Other	2,199,440	0	2,199,440
Provision for Contingency	0	0	0
TRANSFERS	865,000	0	865,000
TOTAL BUDGETED EXPENDITURES	<u>\$52,060,545</u>	<u>\$5,398,181</u>	<u>\$57,458,726</u>
Less Non-Operating Items			
Tuition Chargeback	0	0	0
ADJUSTED EXPENDITURES	<u>\$52,060,545</u>	<u>\$5,398,181</u>	<u>\$57,458,726</u>

Operating Expenses by Program



Operating Expenses by Object



- Salaries
- Employee Benefits
- Contractual Services
- General Materials & Supplies
- Conference & Meeting Expense
- Fixed Charges
- Utilities
- Capital Outlay
- Other
- Provision for Contingency
- Transfers

Parkland College
FISCAL YEAR BUDGETED EXPENSES
EDUCATION FUND
for Fiscal Year 2021

	Appropriations	Adjusted Budget
INSTRUCTION		
Salaries	20,749,817	20,749,817
Employee Benefits	3,409,619	3,409,619
Contractual Services	259,555	259,555
General Materials and Supplies	1,228,758	1,228,758
Conference and Meeting Expense	151,674	151,674
Fixed Charges	5,000	5,000
Utilities	0	0
Capital Outlay	0	0
Other	64,271	64,271
	\$25,868,694	\$25,868,694
ACADEMIC SUPPORT		
Salaries	3,976,051	3,976,051
Employee Benefits	734,589	734,589
Contractual Services	348,031	348,031
General Materials and Supplies	584,538	584,538
Conference and Meeting Expense	128,985	128,985
Fixed Charges	60	60
Utilities	13,500	13,500
Capital Outlay	0	0
Other	50,274	50,274
	\$5,836,028	\$5,836,028
STUDENT SERVICES		
Salaries	3,828,517	3,828,517
Employee Benefits	795,718	795,718
Contractual Services	159,543	159,543
General Materials and Supplies	277,364	277,364
Conference and Meeting Expense	87,738	87,738
Fixed Charges	0	0
Utilities	0	0
Capital Outlay	0	0
Other	76,805	76,805
	\$5,225,685	\$5,225,685
PUBLIC SERVICE		
Salaries	312,731	312,731
Employee Benefits	83,224	83,224
Contractual Services	18,658	18,658
General Materials and Supplies	48,660	48,660
Conference and Meeting Expense	800	800
Fixed Charges	0	0
Utilities	0	0
Capital Outlay	0	0
Other	0	0
	\$464,073	\$464,073
GENERAL ADMINISTRATION		
Salaries	6,985,618	6,985,618
Employee Benefits	1,176,551	1,176,551
Contractual Services	1,730,520	1,730,520
General Materials and Supplies	1,015,367	1,015,367
Conference and Meeting Expense	198,019	198,019
Fixed Charges	35,000	35,000
Utilities	1,900	1,900
Capital Outlay	650,000	650,000
Other	2,008,090	2,008,090
	\$13,801,065	\$13,801,065
INSTITUTIONAL SUPPORT		
Salaries	0	0
Employee Benefits	0	0
Contractual Services	0	0
General Materials and Supplies	0	0
Conference and Meeting Expense	0	0
Fixed Charges	0	0
Utilities	0	0
Capital Outlay	0	0
Other	0	0
Provision for Contingency	0	0
	\$0	\$0
TRANSFERS NET	865,000	865,000
GRAND TOTAL	\$52,060,545	\$52,060,545

Parkland College
BUDGETED REVENUES AND EXPENDITURES
OPERATIONS AND MAINTENANCE
For Fiscal Year 2021

	Appropriations	Adjusted Budget
REVENUES		
Local Government Sources	\$5,984,311	\$5,984,311
State Government	0	0
Federal Government	0	0
Student Tuition and Fees	0	0
Sales and Services	0	0
Investments	5,000	5,000
Other Revenues	775,000	775,000
TRANSFERS	0	0
GRAND TOTAL	\$6,764,311	\$6,764,311
EXPENDITURES		
Salaries	1,881,517	1,881,517
Benefits	716,970	716,970
Contractual Services	543,026	543,026
Commodities	387,528	387,528
Travel and Meeting	19,100	19,100
Fixed Charges	30,249	30,249
Utilities	1,819,791	1,819,791
Capital Outlay	0	0
Other	0	0
Contingency	0	0
TRANSFERS	0	0
GRAND TOTAL	\$5,398,181	\$5,398,181

Parkland College
BUDGETED REVENUES AND EXPENDITURES
OPERATIONS AND MAINTENANCE RESTRICTED
For Fiscal Year 2021

	Appropriations	Adjusted Budget
REVENUES		
Local Government Sources	\$2,240,617	\$2,240,617
State Government	0	0
Federal Government	0	0
Student Tuition and Fees	508,583	508,583
Sales and Services	0	0
Investments	60,000	60,000
Other Revenues	0	0
TRANSFERS	0	0
GRAND TOTAL	\$2,809,200	\$2,809,200
EXPENDITURES		
Salaries	0	0
Benefits	0	0
Contractual Services	440,982	440,982
Commodities	(108,855)	(108,855)
Travel and Meeting	0	0
Fixed Charges	0	0
Utilities	0	0
Capital Outlay	4,255,004	4,255,004
Other	0	0
Contingency	0	0
TRANSFERS	508,583	508,583
GRAND TOTAL	\$5,095,714	\$5,095,714

Parkland College
 BUDGETED REVENUES AND EXPENDITURES
 BOND AND INTEREST FUND
 for Fiscal Year 2021

	Appropriations	Adjusted Budget
REVENUES		
Local Government Sources	\$4,734,114	\$4,734,114
State Government	0	0
Federal Government	0	0
Student Tuition and Fees	0	0
Sales and Services	0	0
Investments	0	0
Other Revenues	0	0
TRANSFERS	508,583	508,583
GRAND TOTAL	\$5,242,697	\$5,242,697
EXPENDITURES		
Salaries	0	0
Benefits	0	0
Contractual Services	0	0
Commodities	0	0
Travel and Meeting	0	0
Fixed Charges	5,283,710	5,283,710
Utilities	0	0
Capital Outlay	0	0
Other	0	0
Contiengency	0	0
TRANSFERS	0	0
GRAND TOTAL	\$5,283,710	\$5,283,710

Parkland College
BUDGETED REVENUES AND EXPENDITURES
AUXILIARY ENTERPRISES FUND
for Fiscal Year 2021

	Appropriations	Adjusted Budget
REVENUES		
Local Government Sources	\$0	\$0
State Government	0	0
Federal Government	0	0
Student Tuition and Fees	2,604,427	2,604,427
Sales and Services	3,482,800	3,482,800
Investments	2,000	2,000
Other Revenues	58,000	58,000
TRANSFERS	875,000	875,000
GRAND TOTAL	\$7,022,227	\$7,022,227
EXPENDITURES		
Salaries	2,674,527	2,674,527
Benefits	470,535	470,535
Contractual Services	1,001,611	1,001,611
Commodities	2,272,114	2,272,114
Travel and Meeting	251,136	251,136
Fixed Charges	586,905	586,905
Utilities	1,800	1,800
Capital Outlay	0	0
Other	273,476	273,476
Contingency	0	0
TRANSFERS	0	0
GRAND TOTAL	\$7,532,104	\$7,532,104

FISCAL YEAR 2021 BUDGETED REVENUES

<u>RESTRICTED PURPOSES FUND</u>	<u>Revenues</u>	<u>Totals</u>
State Governmental Sources		
ICCB Other Additional Equipment Grant	\$ -	
ICCB Student Success Special Pops Grant	-	
ICCB Education to Careers Grant	-	
ICCB Welfare to Work Grant	-	
ICCB Technology Support Grant	-	
ICCB Technical Skills Enhancement Grant	-	
ICCB P-16 Accelerated College Grant	-	
ICCB Online Grant	-	
ICCB Workforce Development Bus & Ind Grant	-	
ICCB Other Grant Sources	1,250,000	
ISBE Grants	2,000,000	
Other State Sources	<u>1,250,000</u>	\$ 4,500,000
Federal Government Sources		
Department of Education Financial Aid	18,500,000	
Department of Education Restricted Grants	350,000	
Department of Labor	-	
Other Federal Sources	<u>650,000</u>	\$ 19,500,000
Other Sources		
Other Restricted Revenues	150,000	
Investment Revenue	7,500	
Facility Rental	<u>-</u>	\$ 157,500
GRAND TOTAL		<u>\$ 24,157,500</u>

FISCAL YEAR 2021 BUDGETED EXPENDITURES

<u>RESTRICTED PURPOSES FUND</u>	<u>Appropriations</u>	<u>Totals</u>
INSTRUCTION		
Salaries	\$ 750,000	
Employee Benefits	150,000	
Contractual Services	25,000	
General Materials and Supplies	75,000	
Conference and Meeting Expense	75,000	
Fixed Charges	-	
Utilities	-	
Capital Outlay	50,000	
Other	<u>43,000</u>	\$ 1,168,000
ACADEMIC SUPPORT		
Salaries	\$ 400,000	
Employee Benefits	75,000	
Contractual Services	2,000,000	
General Materials and Supplies	100,000	
Conference and Meeting Expense	75,000	
Fixed Charges	-	
Utilities	-	
Capital Outlay	-	
Other	<u>-</u>	\$ 2,650,000
STUDENT SERVICES		
Salaries	150,000	
Employee Benefits	25,000	
Contractual Services	25,000	
General Materials and Supplies	175,000	
Conference and Meeting Expense	25,000	
Fixed Charges	100,000	
Utilities	-	
Capital Outlay	239,500	
Other	<u>250,000</u>	\$ 989,500
PUBLIC SERVICE		
Salaries	200,000	
Employee Benefits	50,000	
Contractual Services	50,000	
General Materials and Supplies	100,000	
Conference and Meeting Expense	25,000	
Fixed Charges	100,000	
Utilities	200,000	
Capital Outlay	125,000	
Other	<u>-</u>	\$ 850,000
INSTITUTIONAL SUPPORT		
Other Financial Aid	<u>18,500,000</u>	\$ 18,500,000
GRAND TOTAL		<u><u>\$ 24,157,500</u></u>

Parkland College
 BUDGETED REVENUES AND EXPENDITURES
 AUDIT FUND
 for Fiscal Year 2021

	Appropriations	Adjusted Budget
REVENUES		
Local Government Sources	\$89,425	\$89,425
State Government	0	0
Federal Government	0	0
Student Tuition and Fees	0	0
Sales and Services	0	0
Investments	0	0
Other Revenues	0	0
TRANSFERS	0	0
GRAND TOTAL	\$89,425	\$89,425
EXPENDITURES		
Salaries	0	0
Benefits	0	0
Contractual Services	67,000	67,000
Commodities	0	0
Travel and Meeting	0	0
Fixed Charges	0	0
Utilities	0	0
Capital Outlay	0	0
Other	0	0
Contingency	0	0
TRANSFERS	0	0
GRAND TOTAL	\$67,000	\$67,000

Parkland College
BUDGETED REVENUES AND EXPENDITURES
LIABILITY, PROTECTION AND SETTLEMENT FUND
for Fiscal Year 2021

	Appropriations	Adjusted Budget
REVENUES		
Local Government Sources	\$3,436,330	\$3,436,330
State Government	0	0
Federal Government	0	0
Student Tuition and Fees	0	0
Sales and Services	0	0
Investments	0	0
Other Revenues	0	0
TRANSFERS	0	0
GRAND TOTAL	\$3,436,330	\$3,436,330
EXPENDITURES		
Salaries	1,234,359	1,234,359
Benefits	1,109,149	1,109,149
Contractual Services	208,775	208,775
Commodities	162,660	162,660
Travel and Meeting	23,734	23,734
Fixed Charges	600,000	600,000
Utilities	0	0
Capital Outlay	10,000	10,000
Other	5,700	5,700
Contingency	0	0
TRANSFERS	0	0
GRAND TOTAL	\$3,354,377	\$3,354,377

FISCAL YEAR 2021 BUDGETED REVENUES

<u>TRUST AND AGENCY FUND</u>	<u>Revenues</u>	<u>Totals</u>
Local Governmental Sources		
College Funds	\$ -	
Federal Sources		
Department of Education	-	
Other Sources		
Loan Collections	<u>-</u>	
GRAND TOTAL		<u>\$ -</u>

FISCAL YEAR 2021 BUDGETED EXPENDITURES

<u>TRUST AND AGENCY FUND</u>	<u>Appropriations</u>	<u>Total</u>
Institutional Support		
Salaries	\$ -	
Scholarships	<u>-</u>	
GRAND TOTAL		<u>\$ -</u>

FISCAL YEAR 2021 BUDGETED REVENUES

<u>WORKING CASH FUND</u>	<u>Revenues</u>	<u>Totals</u>
Other Sources		
Investment Revenue	<u>\$ 10,000</u>	
GRAND TOTAL		<u><u>\$ 10,000</u></u>

FISCAL YEAR 2021 BUDGETED EXPENDITURES

<u>WORKING CASH FUND</u>	<u>Appropriations</u>	<u>Total</u>
TRANSFERS	<u>\$ 10,000</u>	
GRAND TOTAL		<u><u>\$ 10,000</u></u>

OPERATING FUNDS REVENUE COMPARISON

	2019-2020 <u>BUDGET</u>	2020-2021 <u>BUDGET</u>	<u>INCREASE (DECREASE)</u>
OPERATING REVENUES BY SOURCE			
Local Government			
Current Taxes	\$ 20,643,491	\$ 21,413,919	3.73%
Back Taxes	114,000	114,000	0.00%
Chargeback Revenue	-	-	0.00%
Corporate Personal Property Replacement Tax	<u>2,200,000</u>	<u>2,400,000</u>	9.09%
TOTAL LOCAL GOVERNMENT	<u>22,957,491</u>	<u>23,927,919</u>	4.23%
State Government			
ICCB Credit Hour Grants	4,371,060	4,444,130	1.67%
ICCB Equalization Grants	50,000	50,000	0.00%
IBHE Vocational Grant	578,567	490,330	-15.25%
TOTAL STATE GOVERNMENT	<u>4,999,627</u>	<u>4,984,460</u>	-0.30%
Federal Government			
Other Federal Sources	<u>100,000</u>	<u>125,000</u>	25.00%
TOTAL FEDERAL SOURCES	<u>100,000</u>	<u>125,000</u>	25.00%
Student Tuition and Fees			
Tuition	25,155,964	18,945,187	-24.69%
Fees	<u>3,591,977</u>	<u>2,814,235</u>	-21.65%
TOTAL TUITION AND FEES	<u>28,747,941</u>	<u>21,759,422</u>	-24.31%
Other Sources			
Sale and Service Fees	261,000	188,500	-27.78%
Facilities Revenue	895,000	770,000	-13.97%
Investment Revenue	540,000	522,000	-3.33%
Other	<u>156,500</u>	<u>216,500</u>	38.34%
TOTAL OTHER SOURCES	<u>1,852,500</u>	<u>1,697,000</u>	-8.39%
TOTAL BUDGETED REVENUES	<u>\$ 58,657,559</u>	<u>\$ 52,493,801</u>	-10.51%
Less Non-Operating Items			
Tuition Chargeback	-	-	0.00%
ADJUSTED REVENUE	<u>\$ 58,657,559</u>	<u>\$ 52,493,801</u>	-10.51%

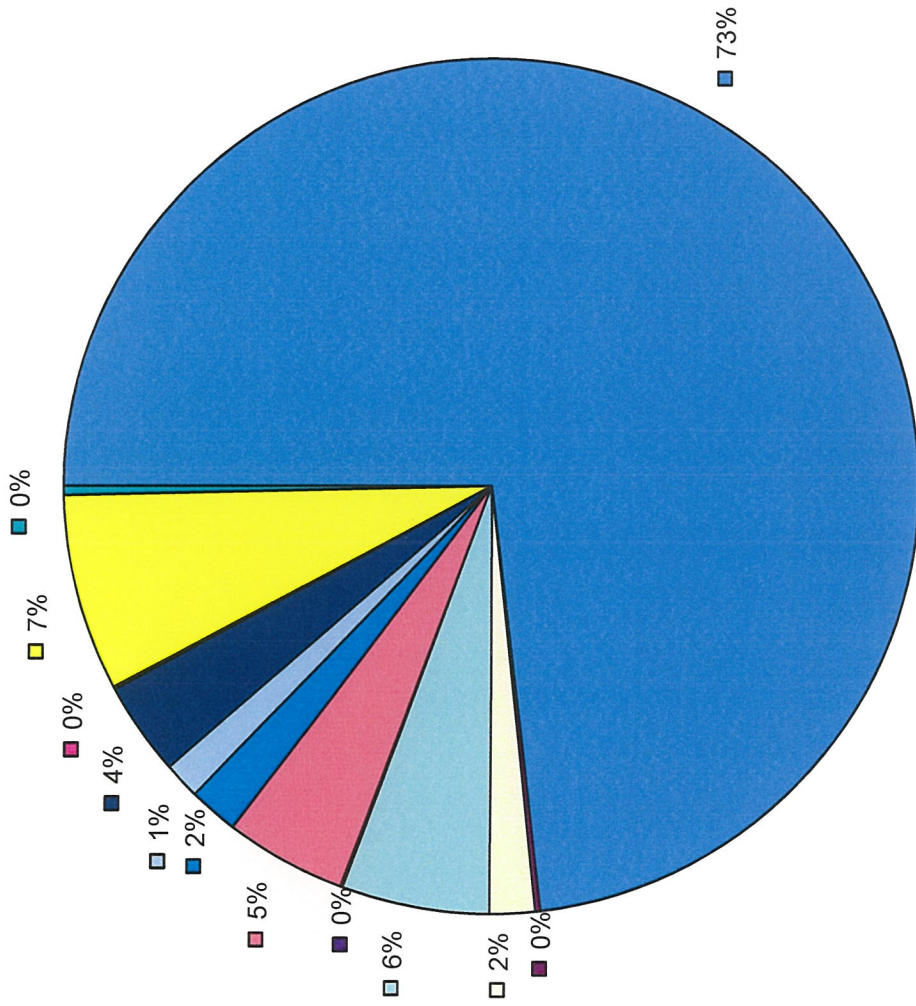
OPERATING FUND EXPENDITURES COMPARISON

	2019-2020 BUDGET	2020-2021 BUDGET	% OF INCREASE (DECREASE)
<u>BY PROGRAM</u>			
Instruction	25,339,570	\$ 25,868,694	2.09%
Academic Support	5,274,029	5,836,028	10.66%
Student Services	5,170,170	5,225,685	1.07%
Public Service	490,905	464,073	-5.47%
Operation and Maintenance of Plant	5,599,535	5,398,181	-3.60%
General Administration	14,030,846	13,801,065	-1.64%
Institutional Support	<u>1,600,000</u>	<u>-</u>	-100.00%
TRANSFERS	870,000	865,000	-0.57%
TOTAL BUDGETED EXPENDITURES	<u>\$ 58,375,055</u>	<u>\$ 57,458,726</u>	-1.57%
Less Nonoperating Items			
Tuition Chargeback	-	-	0.00%
ADJUSTED EXPENDITURES	<u>\$ 58,375,055</u>	<u>\$ 57,458,726</u>	-1.57%
 <u>BY OBJECT</u>			
Salaries	37,468,469	37,734,251	0.71%
Employee Benefits	6,680,938	6,916,671	3.53%
Contractual Services	2,896,885	3,059,333	5.61%
General Materials & Supplies	3,528,931	3,542,215	0.38%
Conference & Meeting Expense	583,811	586,316	0.43%
Fixed Charges	70,309	70,309	0.00%
Utilities	1,982,657	1,835,191	-7.44%
Capital Outlay	450,000	650,000	44.44%
Other	2,243,055	2,199,440	-1.94%
Provision for Contingency	<u>1,600,000</u>	<u>-</u>	-100.00%
TRANSFERS	870,000	865,000	-0.57%
TOTAL BUDGETED EXPENDITURES	<u>\$ 58,375,055</u>	<u>\$ 57,458,726</u>	-1.57%
Less Nonoperating Items			
Tuition Chargeback	-	-	0.00%
ADJUSTED EXPENDITURES	<u>\$ 58,375,055</u>	<u>\$ 57,458,726</u>	-1.57%

PARKLAND COLLEGE EQUALIZED ASSESSED VALUATIONS

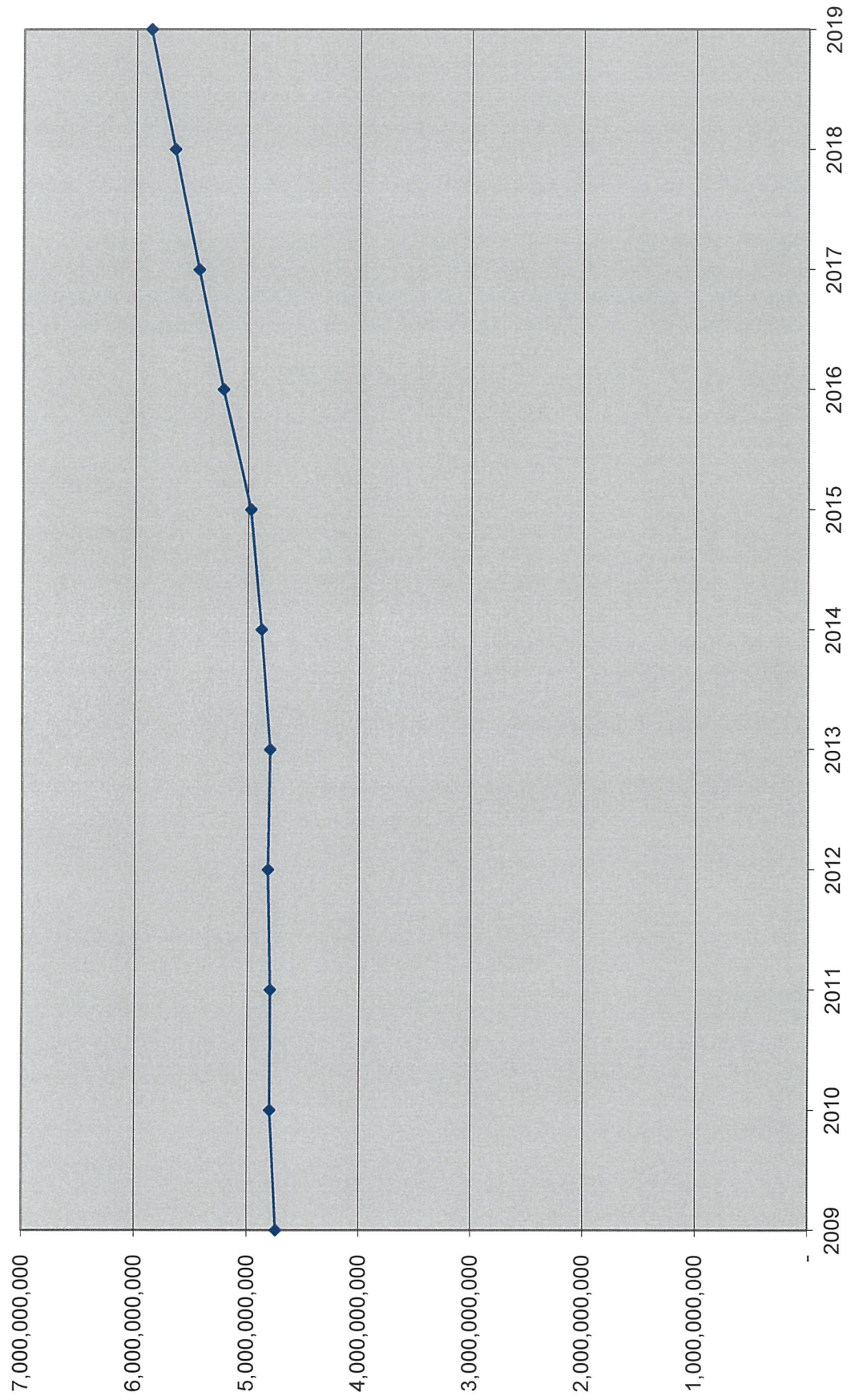
COUNTY	TAX YEAR 2009	TAX YEAR 2010	TAX YEAR 2011	TAX YEAR 2012	TAX YEAR 2013	TAX YEAR 2014	TAX YEAR 2015	TAX YEAR 2016	TAX YEAR 2017	TAX YEAR 2018	ESTIMATED TAX YEAR 2019	PER CENT CHANGE	PER CENT TOTAL
CHAMPAIGN	3,578,173,147	3,602,160,901	3,577,235,959	3,555,879,362	3,495,210,920	3,542,030,898	3,603,466,479	3,807,025,662	3,970,870,297	4,131,006,412	4,289,103,023	3.83%	73.12%
COLES	6,114,626	7,072,734	7,575,377	8,080,907	8,632,210	9,227,401	9,507,569	9,748,842	10,096,352	10,536,067	10,858,865	3.06%	0.19%
DEWITT	74,274,090	72,965,141	76,496,177	77,636,422	79,976,784	86,559,619	88,198,381	89,904,005	92,463,660	96,035,712	100,837,498	5.00%	1.72%
DOUGLAS	240,503,383	248,720,699	251,636,058	254,139,581	262,791,029	266,599,451	283,012,820	299,993,082	310,106,381	319,507,185	329,403,398	3.10%	5.62%
EDGAR	2,976,360	3,188,451	3,188,000	3,667,574	3,965,329	4,288,109	4,392,900	4,877,010	5,042,910	5,242,730	5,308,490	1.25%	0.09%
FORD	186,970,466	195,027,444	200,698,988	221,216,880	226,771,001	230,551,166	234,112,035	238,843,129	248,312,269	255,703,676	268,488,860	5.00%	4.58%
IROQUOIS	86,148,726	87,283,023	85,460,933	88,876,028	88,933,502	89,349,950	92,391,706	95,451,955	99,038,017	106,923,815	110,167,841	3.03%	1.88%
LIVINGSTON	58,537,786	60,031,221	61,241,000	61,960,581	64,336,230	64,861,050	67,152,175	67,236,270	70,368,714	77,160,998	81,881,548	6.12%	1.40%
MCLEAN	161,123,775	165,055,933	168,439,009	171,336,846	185,142,499	189,414,822	191,864,392	196,569,947	201,099,761	204,132,833	207,512,370	1.66%	3.54%
MOULTRIE	2,868,600	3,136,292	3,377,000	3,640,875	3,983,482	4,345,549	4,475,862	4,710,270	4,896,109	5,100,766	5,435,178	6.56%	0.09%
PIATT	333,049,928	340,014,568	348,165,000	354,597,431	361,541,176	373,852,737	379,243,657	388,170,194	407,636,547	420,813,458	435,908,684	3.59%	7.43%
VERMILION	12,408,340	13,038,583	13,294,313	15,016,004	15,910,293	17,101,096	17,621,449	18,244,975	18,757,472	19,567,357	20,629,043	5.43%	0.35%
TOTALS	4,743,149,227	4,797,694,990	4,796,807,814	4,816,048,491	4,797,194,455	4,878,191,848	4,975,439,425	5,220,775,341	5,438,688,489	5,651,731,009	5,865,534,798	3.78%	100.00%

**2019
Tax Year EAV**



- CHAMPAIGN
- COLES
- DEWITT
- DOUGLAS
- EDGAR
- FORD
- IROQUOIS
- LIVINGSTON
- MCLEAN
- MOULTRIE
- PIATT
- VERMILION

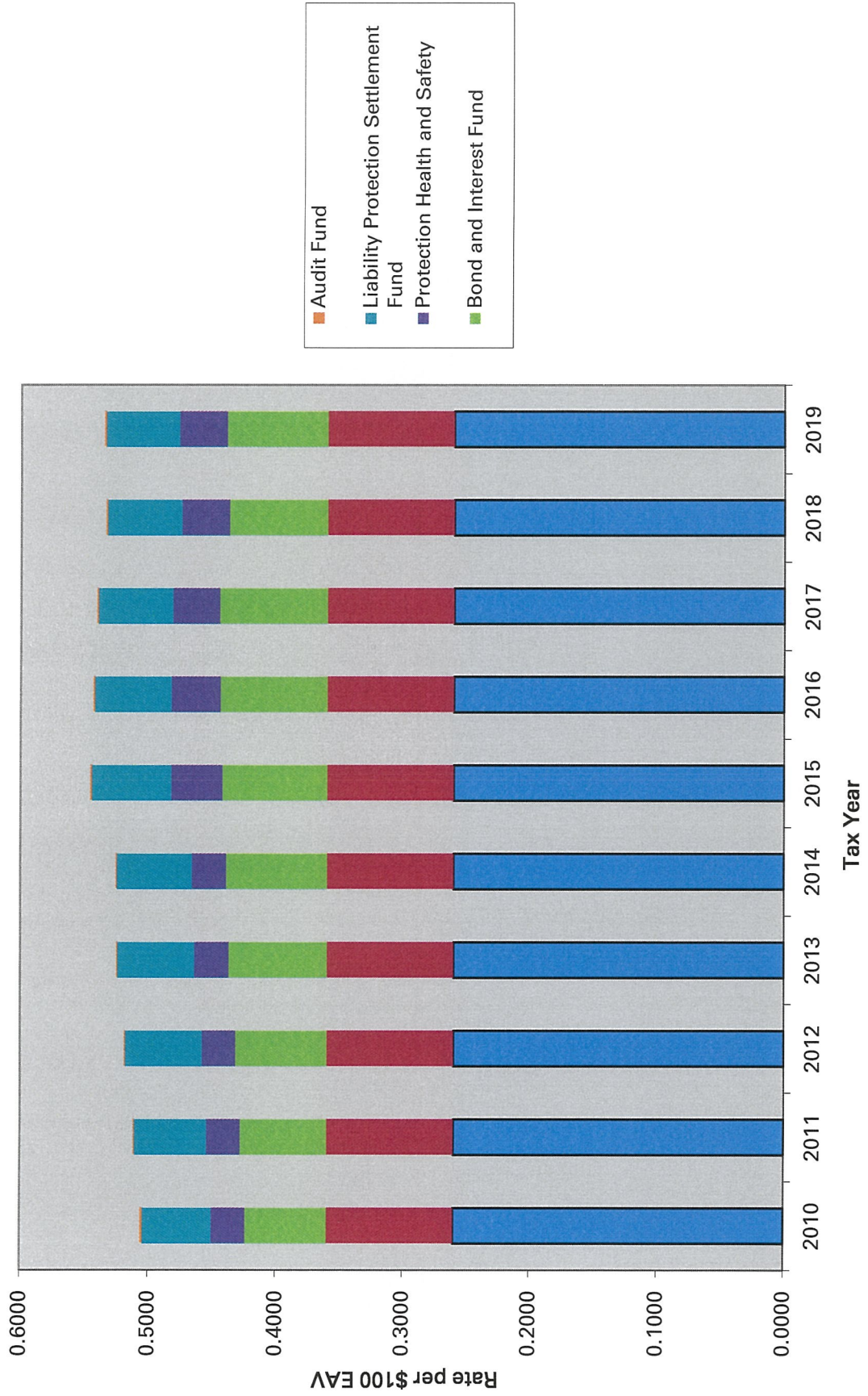
Equalized Assessed Valuations



PARKLAND COLLEGE TAX RATES

	TAX YEAR 2009	TAX YEAR 2010	TAX YEAR 2011	TAX YEAR 2012	TAX YEAR 2013	TAX YEAR 2014	TAX YEAR 2015	TAX YEAR 2016	TAX YEAR 2017	TAX YEAR 2018	TAX YEAR 2019	% CHANGE
OPERATING FUNDS LEVIES												
Education Fund	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.00%
Operation and Maintenance Fund	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.00%
DEBT RETIREMENT LEVIES												
Bond and Interest Fund	0.0611	0.0639	0.0678	0.0715	0.0770	0.0794	0.0824	0.0841	0.0847	0.0772	0.0791	2.46%
SPECIAL LEVIES												
Audit	0.0019	0.0019	0.0010	0.0010	0.0010	0.0010	0.0015	0.0014	0.0014	0.0015	0.0015	0.00%
Tort Liability	0.0390	0.0344	0.0354	0.0374	0.0375	0.0369	0.0372	0.0355	0.0341	0.0347	0.0336	-3.17%
Property Insurance	0.0063	0.0063	0.0068	0.0083	0.0083	0.0082	0.0100	0.0096	0.0097	0.0098	0.0103	5.10%
Medicare	0.0117	0.0115	0.0125	0.0117	0.0115	0.0113	0.0126	0.0125	0.0120	0.0116	0.0111	-4.31%
State Unemployment	0.0002	0.0002	0.0002	0.0010	0.0010	0.0010	0.0008	0.0005	0.0003	0.0002	0.0009	350.00%
Worker's Compensation	0.0016	0.0018	0.0019	0.0019	0.0019	0.0014	0.0015	0.0016	0.0021	0.0018	0.0015	-16.67%
Protection, Health and Safety	0.0267	0.0264	0.0264	0.0263	0.0271	0.0267	0.0400	0.0384	0.0367	0.0374	0.0375	0.27%
TOTAL TAX RATE	0.5085	0.5064	0.5120	0.5191	0.5253	0.5259	0.5460	0.5436	0.5410	0.5342	0.5355	0.24%

Tax Rate History



STAFFING SNAPSHOT AND HISTORY

Division Department	JUNE 2019					Total Headcount
	Administrative Staff	Confidential Supervisory Staff	Professional Support Staff	Full Time Faculty	Public Safety Officers	
Executive Services						
President's Office	1	1	0	0		2
Foundation	1	0	2	0		3
Communications & External Affairs						
Vice-President's Office	1	1	0	0		2
Child Development Center	0	1	7	0		8
Marketing/Public Relations	1	0	4	0		5
Reprographics	0	1	2	0		3
Business Training & Community Education	1	1	8	0		10
Academic Services						
Vice President's Office	1	1	0	0		2
Dean, Learning Support	1	0	5	0		6
Library	1	0	4	4		9
Center for Academic Success	1	0	7	0		8
Early College Services	0	0	1	0		1
Dean, Career & Technical Education	1	0	3	0		4
Assistant Dean, Adult Education/Workforce Dev	1	0	0	0		1
Aviation	0	0	3	10		13
Business/Computer Science, & Technologies	0	0	1	15		16
Agriculture/Engineering Science, & Technologies	0	0	1	17		18
Dean, Arts & Sciences	1	0	5	0		6
Fine & Applied Arts	0	0	5	11		16
Humanities	0	0	0	29		29
Mathematics	0	0	0	14		14
Natural Sciences	0	0	3	19		22
Planetarium	0	0	1	0		1
Social Sciences & Human Services	0	0	1	15		16
Health Professions	2	1	4	26		33
Institutional Acct., Research, Grants & Contracts	1	0	6	0		7
Student Services						
Vice President's Office	1	1	0	0		2
Dean, Student Services	1	0	1	0		2
Athletics & Student Life	2	2	5	0		9
Dean, Enrollment Management	1	0	0	0		1
Director, Enrollment Services	1	0	0	0		1
Admissions	0	2	14	0		16
Financial Aid	0	1	7	0		8
Dean, Counseling Services	1	0	0	0		1
Counseling & Advising	0	0	7	8		15
Accessibility Services	0	0	4	0		4
Assessment	1	0	5	0		6
Student Support Services/TRIO	1	0	2	0		3
Public Safety	1	1	4	0	11	17
Administrative Services						
Vice President's Office	1	0	0	0		1
Business Office	1	0	6	0		7
Physical Plant	1	1	40	0		42
Payroll	0	1	1	0		2
Human Resources	1	5	0	0		6
Campus Technologies	1	4	23	0		28
Bookstore	0	1	3	0		4
FY 2019 Totals	30	26	195	168	11	430
FY 2018 Totals	29	28	205	171	12	445
FY 2017 Totals	30	24	209	181	0	444
FY 2016 Totals	30	24	209	188	0	451
FY 2015 Totals	43	22	242	187	2	496
FY 2014 Totals	42	19	241	189		486
FY 2013 Totals	40	19	241	189		489
FY 2012 Totals	42	19	243	188		492
FY 2011 Totals	41	20	236	189		486

ILLINOIS COMMUNITY COLLEGE BOARD

DEFINITIONS

Illinois Community College Board

FUND DEFINITIONS

Financial administration requires that each transaction be identified for administrative and accounting purposes. The first identification is by "fund" which is an independent fiscal and accounting entity, requiring its own set of books in accordance with special regulations, restrictions and limitations that earmark each fund for a specific activity or for attaining certain objectives. Each fund must be so accounted for that the identity of its resources and obligations and its revenues and expenditures is continually maintained.

Education Fund

The Education Fund is established by Section 3-1 of the Illinois Public Community College Act and is the most active of those maintained by the College. All transactions which relate directly to the instructional program are recorded here along with transactions involving Academic Support, Student Services, Public Services, General Administration and Institutional Support. The sources of revenue credited to the Education Fund are local Education Fund tax levies, student tuition, state support, out-of-district chargebacks, state and federal monies for reimbursable programs and other revenue.

Operations and Maintenance Fund--Operational

The Operations and Maintenance Fund is established by Section 3-1 and Section 3-20.3 of the Illinois Public Community College Act and is used to account for expenditures resulting from facilities improvements and operation and maintenance of plant. Local Operations and Maintenance Fund tax levies and Corporate Personal Property Replacement Taxes provide the primary means of financing the operation of this fund.

Operations and Maintenance Fund--(Restricted)

This fund is used to account for monies restricted for building purposes and site acquisition.

It is suggested that Protection, Health, and Safety levies; Building Bond Proceeds; Repair and Renovation Grants; and accumulation monies restricted from the Operations and Maintenance levy for building purposes be accounted for in a series of self-balancing accounts in this fund.

Bond and Interest Fund

The Bond and Interest Fund is established by Section 3A-1 of the Illinois Public Community College Act. This fund is used to account for payment of principal, interest, and related charges on any outstanding bonds. Debt service for each bond issue must be accounted for separately using a group of self-balancing accounts within the fund.

Illinois Community College Board

FUND DEFINITIONS

(Continued)

Auxiliary Enterprises Fund

The Auxiliary Enterprises Fund is established by Section 3-31.1 of the Illinois Public Community College Act and accounts for college services where a fee is charged to students/staff. Each enterprise/service should be accounted for separately using a group of self-balancing accounts within the fund. Examples of accounts in this fund include food services, student stores, and intercollegiate athletics.

Only monies over which the institution has complete control should be included in this fund. Subsidies for auxiliary services by the Education Fund should be shown as transfers to the appropriate account.

Restricted Purposes Fund

The Restricted Purposes Fund, established by ICCB Rules 1501.508 and 1501.509, is for the purpose of accounting for monies that have restrictions regarding their use. Each specific project should be accounted for separately using a complete group of self-balancing accounts within the Restricted Purposes Fund. Care should be taken in establishing each group of self-balancing accounts so that the accounting and reporting requirements of the grantor are met. If the grantor provides an accounting manual, it should be followed for the group of self-balancing accounts. ICCB grants which should be accounted for in this fund include the advanced technology equipment grant, special populations grant, economic development grant, and retirees health insurance grant.

Working Cash Fund

The Working Cash Fund is established by Section 3-33.1 of the Illinois Public Community College Act. This fund is first established without voter approval by resolution of the local board of trustees 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. Additional 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. Payments for the principal or interest of working cash bonds should be made from the Bond and Interest Fund. (Section 3-33.1 through Section 3-33.6 of the Illinois Public Community College Act relate to various provisions for the Working Cash Fund.)

Illinois Community College Board

FUND DEFINITIONS

(Continued)

Trust and Agency Fund

The Trust and Agency Fund, established by Section 3-27c of the Illinois Public Community College Act, is used to receive and hold funds when the college serves as a custodian or fiscal agent for another body. The college has an agency rather than a beneficial interest in these monies. Each agency's monies should be accounted for by a complete group of self-balancing accounts, or sub-fund, within this fund. College club monies, for example, should be accounted for in this fund.

Audit Fund

The Audit Fund is established by Chapter 85, Section 709 of Illinois Revised Statutes for recording the payment of auditing expenses. The audit tax levy should be recorded in this fund, and monies in this fund only should be used for the payment of auditing expenses.

Liability, Protection and Settlement Fund

This fund is established pursuant to Chapter 85, Section 9-107 and Chapter 108 1/2, Section 21-110.1 of the Illinois Revised Statutes. The tort liability, property insurance, medicare insurance, unemployment insurance, and worker's compensation levies should be recorded in this fund. The monies in this fund, including interest earned on the assets of this fund, should be used only for the purposes authorized under unemployment, or worker's compensation insurance or claims, or Chapter 108 1/2, Section 21-110.1, i.e., the cost of participation in the Federal Medicare Program. Revenue and expenditures for each type of insurance coverage should be accounted for separately using a complete set of self-balancing accounts within the Liability, Protection, and Settlement Fund.

Illinois Community College Board

REVENUE DEFINITIONS

Local Support

Revenues from district taxes, from chargebacks, and from all governmental agencies below the state level.

State Support

State revenues from all state governmental agencies.

Tuition and Fees

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

Other Revenue

Revenues which do not fit into specific revenue source categories, i.e., revenue from use of college facilities, revenue from refunds, revenue from investments, revenue from service fees and fines.

Illinois Community College Board

PROGRAM DEFINITIONS

Instruction

Instruction consists of those activities dealing directly with or aiding in the teaching of students or improving the quality of instruction. It includes the activities of the faculty in the transfer, career and evening programs (credit and equivalency) and all the supportive equipment, materials, supplies and costs that are necessary to implement the instructional program.

Academic Support

Academic Support includes the operation of the library, learning lab, instructional materials center and communication systems, used in the learning process. It also includes all equipment, materials, supplies and costs that are necessary to support this function.

Student Services

Student Services provides services in the areas of admissions, records, counseling, testing, financial aid, Placement and the administration of the Student Services program. It also includes all equipment, materials, supplies and costs that are necessary to support this function.

Public Services

The Public Services function includes the services provided to the general community, governmental agencies and business and industry for non-credit, continuing education and community service activities. Continuing education is considered to be those non-credit activities under Public Service which have been established to provide an educational service to the various members of the Community, and are not part of degree credit or certificate credit curriculum. Continuing education includes but is not limited to professional review courses, workshops and seminars. Community services are those activities under Public Service concerned with making available to the public various resources and unique capabilities that exist within the institution. Examples of community service may be conference and institutes, general advisory services and reference bureaus, urban affairs, international affairs, radio, television, consultation and similar activities which meet the test that the primary intent for establishment is to provide services which are beneficial to groups and individuals outside of the institution.

Illinois Community College Board

PROGRAM DEFINITIONS

(Continued)

Operation and Maintenance of Plant

Operation of Plant consists of the custodial 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. Costs also include all equipment, materials and supplies necessary to support this function.

General Administration

General Administration consists of those activities which have as their purpose the general regulation, direction and control of the affairs of the College on a system-wide basis. Included in this function are the President's Office, the Business Office, the Personnel Office, Research and Planning Office and Informational Services. Costs also include all equipment, materials and supplies necessary to support this function.

Institutional Support

Institutional Support expense consists of those costs that benefit the entire College and are not readily assignable to a particular cost center. Insurance costs, legal fees, auditing fees and tuition chargebacks are examples of items included in this area. Also included in this program are the Board of Trustees, Computer Center, the College Land Laboratory and Contingency Provisions.

Illinois Community College Board

OBJECT DEFINITIONS

Salaries

The compensation for services rendered by personnel employed by the College, as well as student help employed to complement the educational process and its supporting area.

Employee Benefits

The cost to the College for annual physical examinations, health, accident, long-term disability, life and dental insurance for its employees.

Contractual Services

Services contracted for by the College from organizations or personnel not on the payroll of the College. Included are fees paid to workshop directors, consultants, lawyers and auditors. In addition, expenditures for equipment repairs and machine repairs and other items designated as contractual services.

Materials and Supplies

Expenditures for all supply items used by the College such as paper, printed materials, books, periodicals, program brochures, materials for processing in programs, tools and all items which constitute a cost of less than \$25.

Conference and Meeting Expense

Expenditures incurred by the College personnel for travel in connection with the everyday activities of the College, such as instructors' travel to and from off-campus classes and articulation meetings with high schools by employees in Student Activities. Travel to conventions, meetings, institutions and workshops by professional staff is also recorded here.

Vehicle Expense

Expenditures incurred by the College for the gas, oil, grease, tires, tubes and other items necessary to maintain, repair and operate the College vehicles.

Fixed Charges

Obligations of the College for the rental of off-campus facilities, supportive computer equipment rentals, equipment and film rentals and property and casualty insurance.

Illinois Community College Board

OBJECT DEFINITIONS

(Continued)

Utilities

Expenditures for utilities used by the College such as water, electricity, gas and telephone.

Capital Outlay

Expenditures resulting in the acquisition of capital assets or from initial or additional items of equipment, furniture and machines.

Other

All other expenditures not provided for elsewhere in the object category series.

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.

