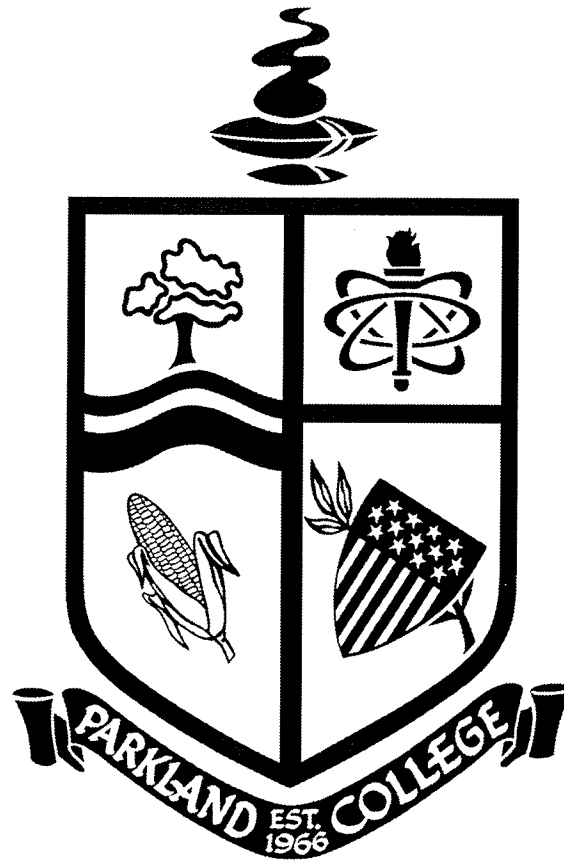


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# BUDGET

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, 2019, and Ending June 30, 2020

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 2019-2020, 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 18th day of September, 2019, 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, 2019, and ending June 30, 2020.

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  
Jonathan Westfield

APPROVED: \_\_\_\_\_ Chairman, Board of Trustees  
Gregory Knott

September 18, 2019  
Date

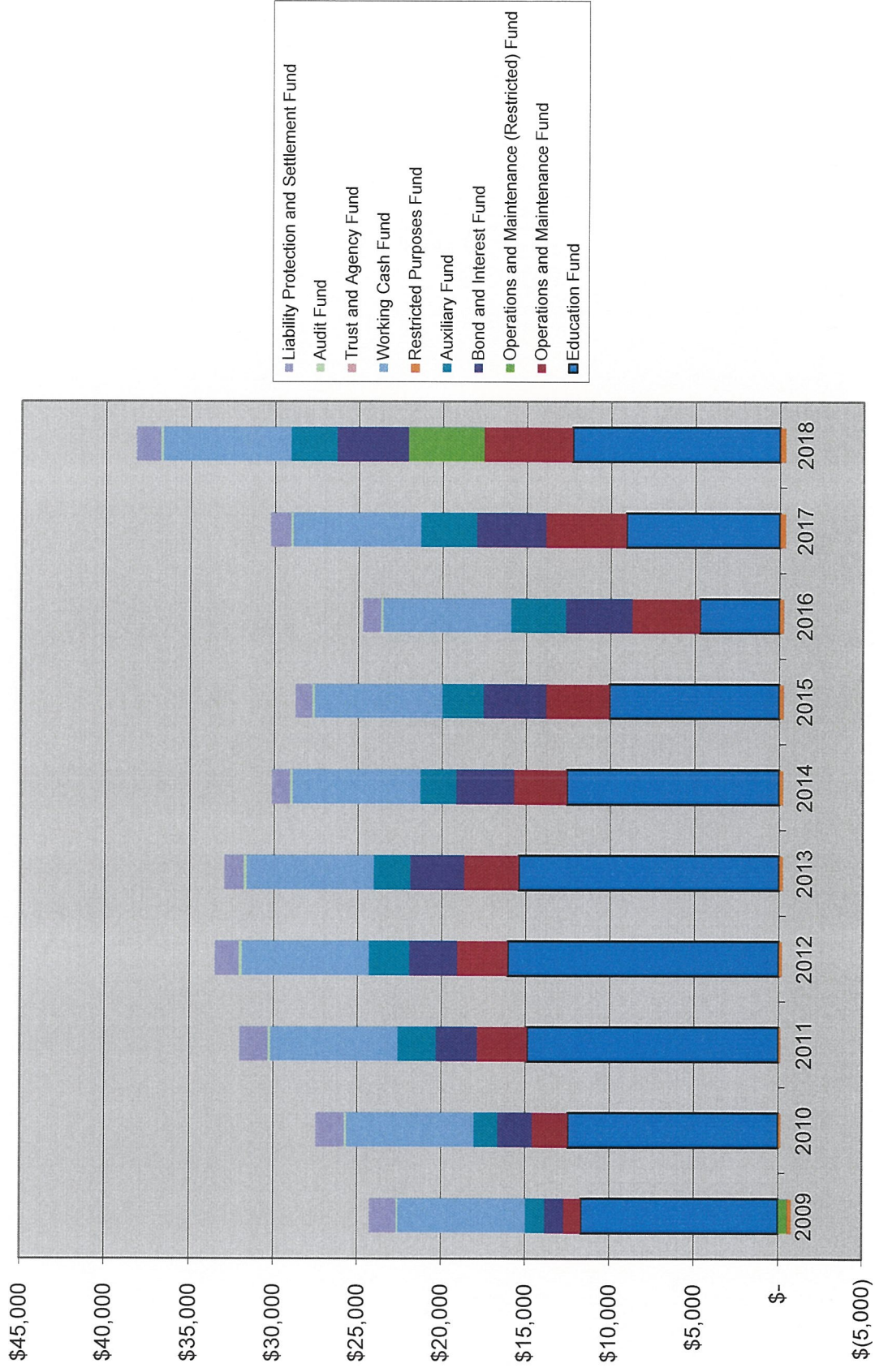
SUMMARY OF FISCAL YEAR 2020 BUDGET BY FUND

|  | <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)            | \$ 13,788,979                                | \$ 5,459,734                    | \$ (341,439)            | \$ 169,927             | \$ 1,647,360                             |  |
| Budgeted Revenues                        | 51,982,256                                   | 6,675,303                       | 23,757,500              | 86,215                 | 3,353,630                                |  |
| Budgeted Expenditures                    | 51,905,520                                   | 5,599,535                       | 23,757,500              | 67,000                 | 3,142,935                                |  |
| Budgeted Transfers from (to) Other Funds | <u>(870,000)</u>                             | <u>-</u>                        | <u>-</u>                | <u>-</u>               | <u>-</u>                                 |  |
| Budgeted Ending Balance                  | <u>\$ 12,995,715</u>                         | <u>\$ 6,535,502</u>             | <u>\$ (341,439)</u>     | <u>\$ 189,142</u>      | <u>\$ 1,858,055</u>                      |  |
|  | <u>CAPITAL PROJECTS</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)            | \$ 4,264,414                                 | \$ 2,379,087                    | \$ 4,043,505            | \$ (642)               | \$ 7,600,000                             |  |
| Budgeted Revenues                        | 2,884,629                                    | 6,896,000                       | 4,455,882               | -                      | 10,000                                   |  |
| Budgeted Expenditures                    | 4,674,738                                    | 8,109,448                       | 4,986,010               | -                      | -  |  |
| Budgeted Transfers from (to) Other Funds | <u>(670,000)</u>                             | <u>880,000</u>                  | <u>670,000</u>          | <u>-</u>               | <u>(10,000)</u>                          |  |
| Budgeted Ending Balance                  | <u>\$ 1,804,305</u>                          | <u>\$ 2,045,639</u>             | <u>\$ 4,183,377</u>     | <u>\$ (642)</u>        | <u>\$ 7,600,000</u>                      |  |

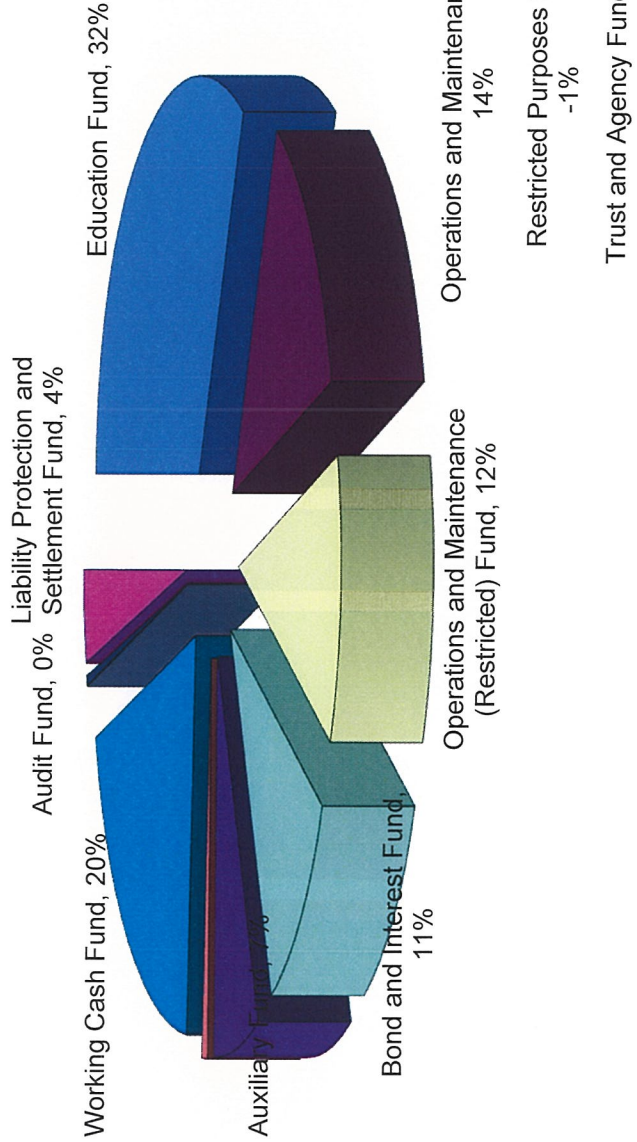
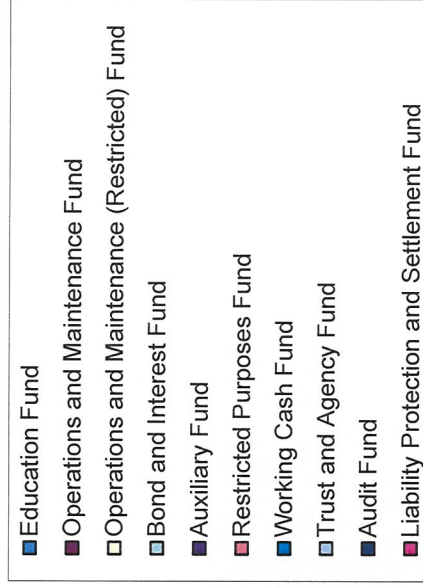
THE OFFICIAL BUDGET WHICH IS ACCURATELY SUMMARIZED IN THIS DOCUMENT WAS APPROVED BY THE BOARD OF TRUSTEES ON SEPTEMBER 18, 2019.

ATTEST: \_\_\_\_\_  
SECRETARY, BOARD OF TRUSTEES

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



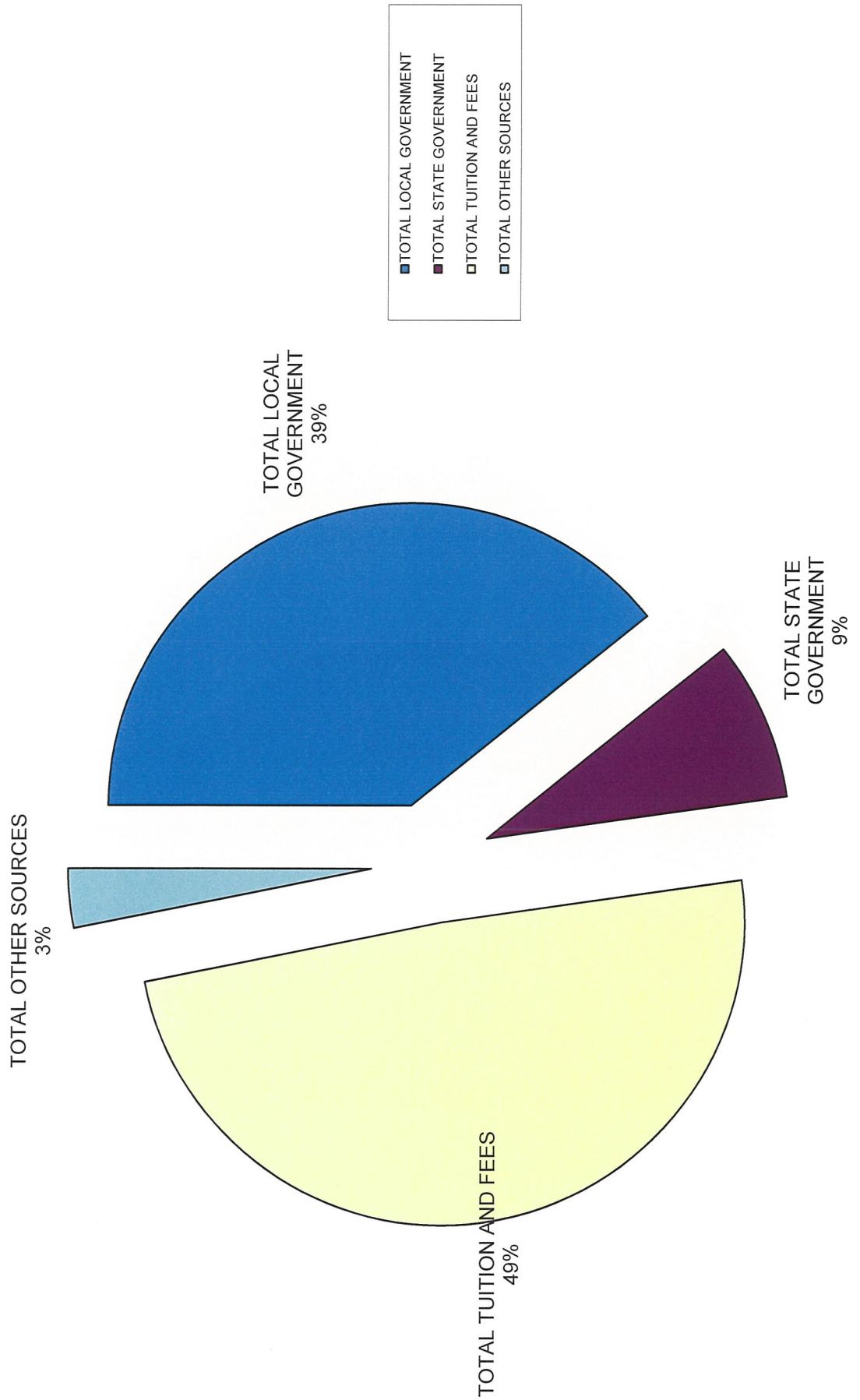
## Fund Balances FY18



Parkland College  
SUMMARY OF ESTIMATED REVENUES - ORIGINAL  
for Fiscal Year 2020

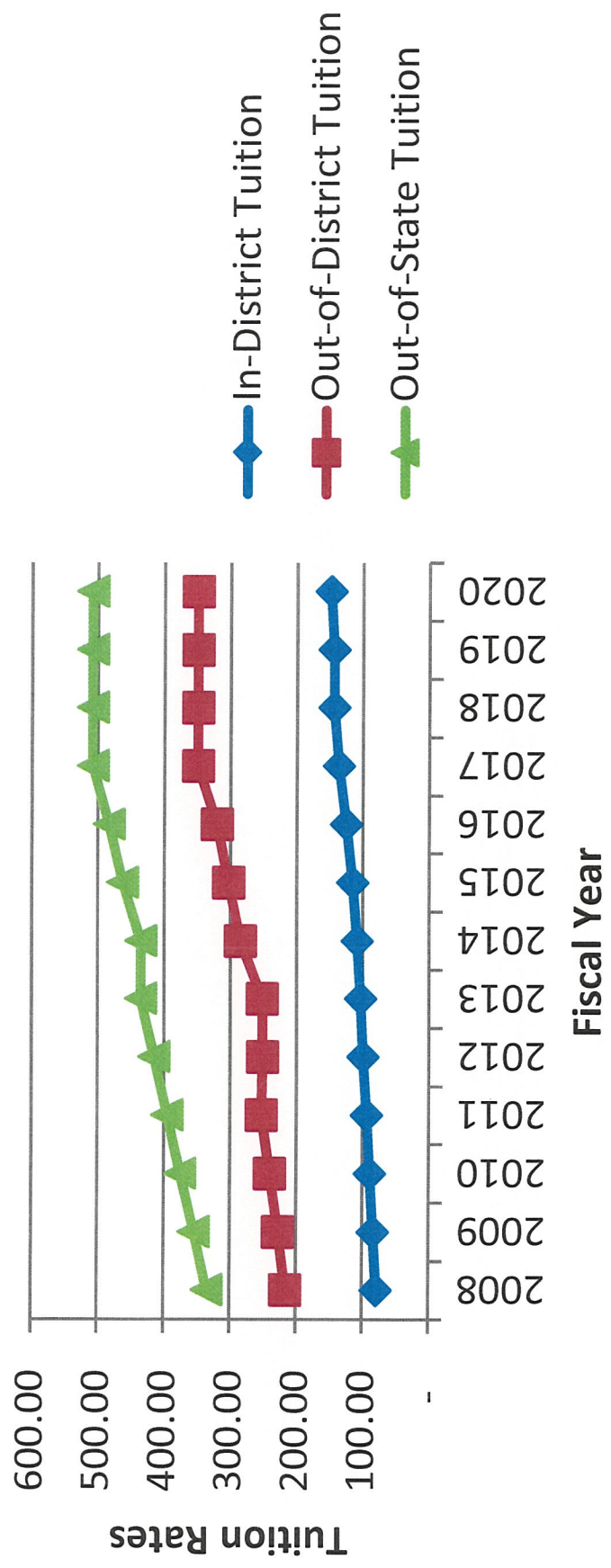
|                                     | Education<br>Fund   | Operations &<br>Maintenance<br>Fund | Total<br>Operating<br>Funds |
|-------------------------------------|---------------------|-------------------------------------|-----------------------------|
| <b>OPERATING REVENUES BY SOURCE</b> |                     |                                     |                             |
| <b>Local Government</b>             |                     |                                     |                             |
| Current Taxes                       | \$14,909,188        | \$5,734,303                         | \$20,643,491                |
| Back Taxes                          | 78,000              | 36,000                              | 114,000                     |
| Chargeback Revenue                  | 0                   | 0                                   | 0                           |
| CPPRTax                             | 2,200,000           | 0                                   | 2,200,000                   |
| <b>TOTAL LOCAL GOVERNMENT</b>       | <b>17,187,188</b>   | <b>5,770,303</b>                    | <b>22,957,491</b>           |
| <b>State Government</b>             |                     |                                     |                             |
| ICCB Credit Hours Grants            | 4,371,060           | 0                                   | 4,371,060                   |
| ICCB Equalization Grants            | 50,000              | 0                                   | 50,000                      |
| ISBE Vocational Grants              | 0                   | 0                                   | 0                           |
| Other State Sources                 | 578,567             | 0                                   | 578,567                     |
| <b>TOTAL STATE GOVERNMENT</b>       | <b>4,999,627</b>    | <b>0</b>                            | <b>4,999,627</b>            |
| <b>Federal Government</b>           |                     |                                     |                             |
| Other Federal Sources               | 100,000             | 0                                   | 100,000                     |
| <b>TOTAL FEDERAL GOVERNMENT</b>     | <b>100,000</b>      | <b>0</b>                            | <b>100,000</b>              |
| <b>Student Tuition and Fees</b>     |                     |                                     |                             |
| Tuition                             | 25,155,964          | 0                                   | 25,155,964                  |
| Fees                                | 3,591,977           | 0                                   | 3,591,977                   |
| <b>TOTAL TUITION AND FEES</b>       | <b>28,747,941</b>   | <b>0</b>                            | <b>28,747,941</b>           |
| <b>Other Sources</b>                |                     |                                     |                             |
| Sales and Service Fees              | 261,000             | 0                                   | 261,000                     |
| Facilities Revenue                  | 0                   | 895,000                             | 895,000                     |
| Investment Revenue                  | 535,000             | 5,000                               | 540,000                     |
| Other Revenue                       | 151,500             | 5,000                               | 156,500                     |
| <b>TOTAL OTHER SOURCES</b>          | <b>947,500</b>      | <b>905,000</b>                      | <b>1,852,500</b>            |
| <b>TOTAL BUDGETED REVENUES</b>      | <b>\$51,982,256</b> | <b>\$6,675,303</b>                  | <b>\$58,657,559</b>         |
| <b>Less Non-Operating Items</b>     |                     |                                     |                             |
| Tuition Chargeback                  | 0                   | 0                                   | 0                           |
| <b>ADJUSTED REVENUE</b>             | <b>\$51,982,256</b> | <b>\$6,675,303</b>                  | <b>\$58,657,559</b>         |
| <br>                                |                     |                                     |                             |
| Out of Balance                      | 0.00                | 0.00                                |                             |

**Operating Revenues  
FY2020**





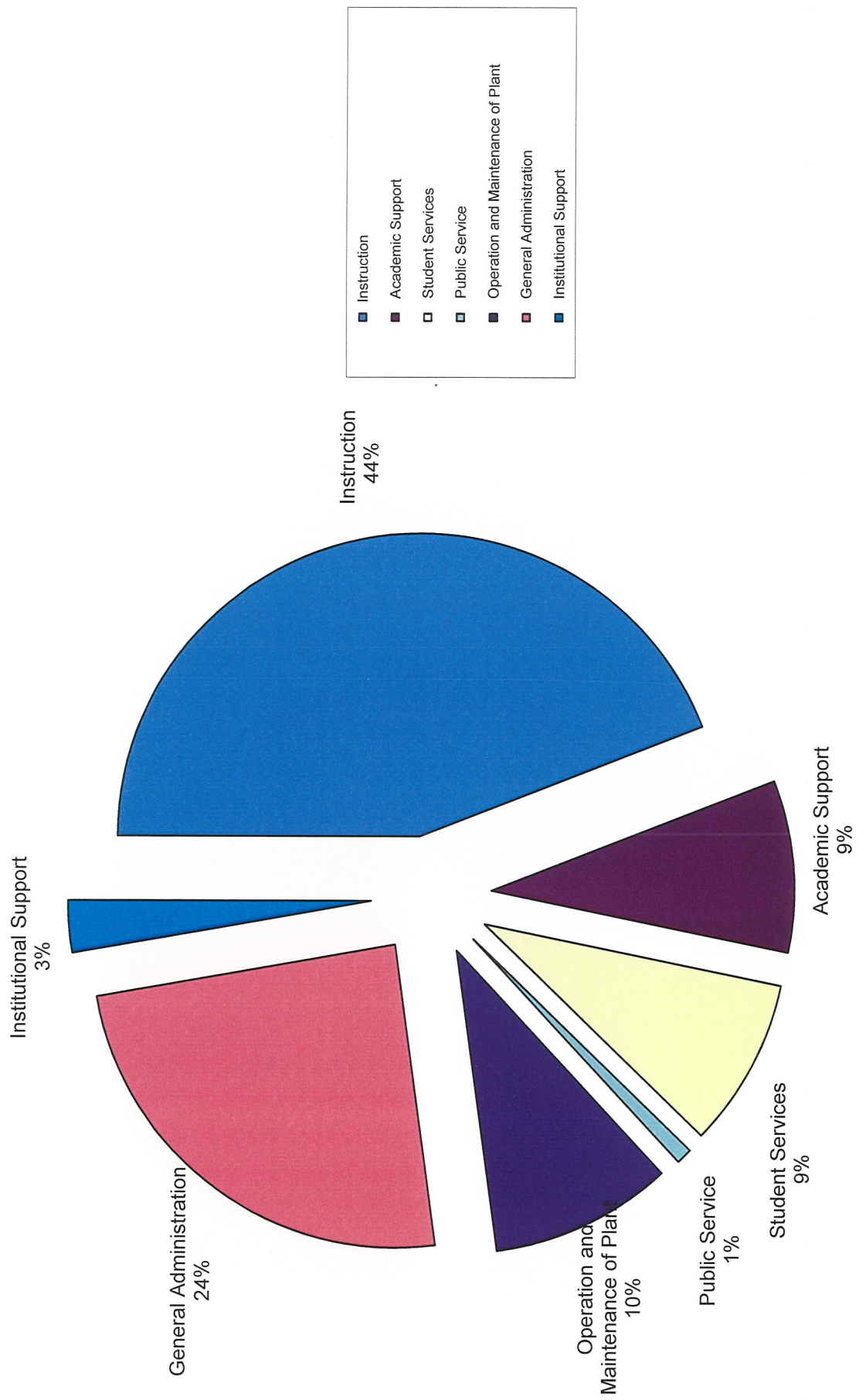
# Tuition Rates



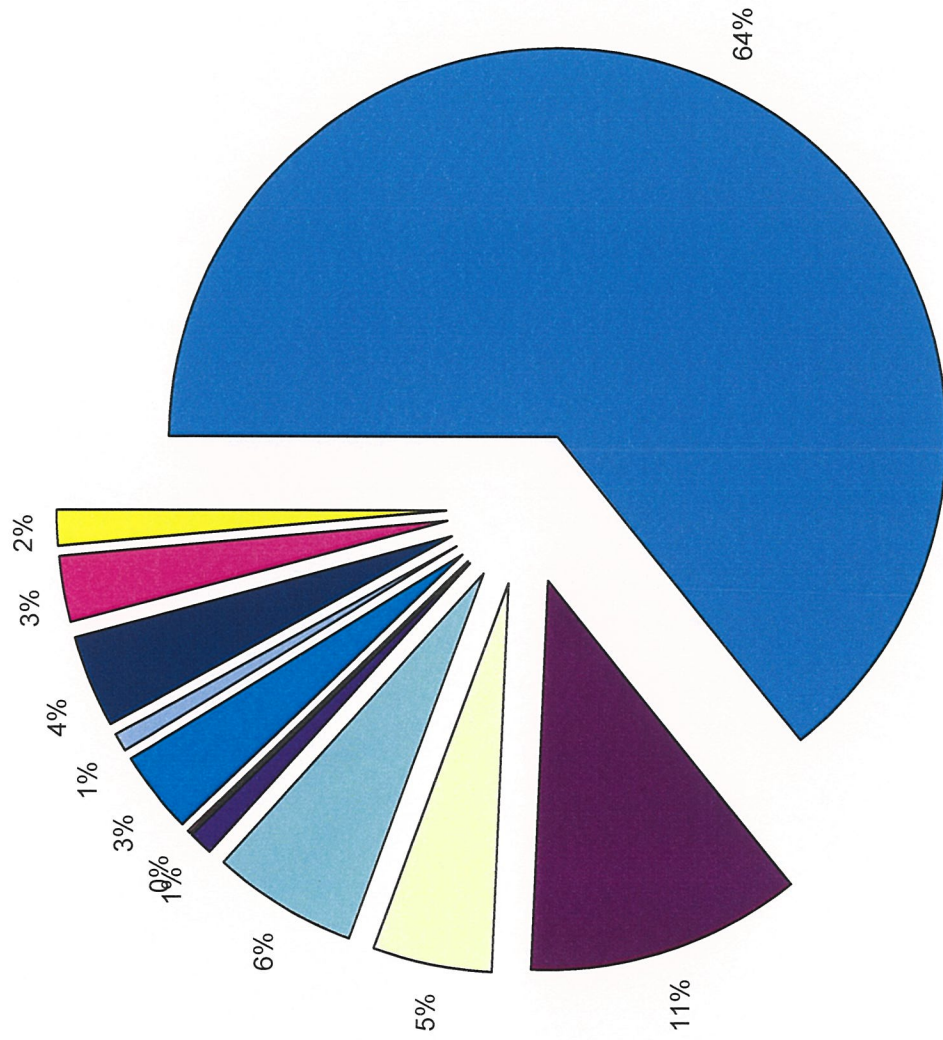
Parkland College  
**SUMMARY OF OPERATING BUDGETED EXPENDITURES**  
for Fiscal Year 2020

|  | Education<br>Fund   | Operation &<br>Maintenance<br>Fund | Total               |
|--|---------------------|------------------------------------|---------------------|
| <b>BY PROGRAM</b>                              |                     |                                    |                     |
| Instruction                                    | \$25,339,570        | \$0                                | \$25,339,570        |
| Academic Support                               | 5,274,029           | 0                                  | 5,274,029           |
| Student Services                               | 5,170,170           | 0                                  | 5,170,170           |
| Public Service                                 | 490,905             | 0                                  | 490,905             |
| Operation & Maintenance                        | 0                   | 5,599,535                          | 5,599,535           |
| General Administration                         | 14,030,846          | 0                                  | 14,030,846          |
| Institutional                                  | 1,600,000           | 0                                  | 1,600,000           |
| <b>TRANSFERS</b>                               | 870,000             | 0                                  | 870,000             |
| <b>TOTAL BUDGET EXPENDITURES</b>               | <u>\$52,775,520</u> | <u>\$5,599,535</u>                 | <u>\$58,375,055</u> |
| <b>Less Non-Operating Items</b>                |                     |                                    |                     |
| Tuition Chargeback                             | 0                   | 0                                  | 0                   |
| <b>ADJUSTED EXPENDITURES</b>                   | <u>\$52,775,520</u> | <u>\$5,599,535</u>                 | <u>\$58,375,055</u> |
| <b>BY OBJECT</b>                               |                     |                                    |                     |
| Salaries                                       | \$35,532,672        | \$1,935,797                        | \$37,468,469        |
| Employee Benefits                              | 6,001,611           | 679,327                            | 6,680,938           |
| Contractual Services                           | 2,450,108           | 446,777                            | 2,896,885           |
| General Materials & Supplies                   | 3,157,903           | 371,028                            | 3,528,931           |
| Conference & Meeting Expense                   | 564,711             | 19,100                             | 583,811             |
| Fixed Charges                                  | 40,060              | 30,249                             | 70,309              |
| Utilities                                      | 15,400              | 1,967,257                          | 1,982,657           |
| Capital Outlay                                 | 300,000             | 150,000                            | 450,000             |
| Other  | 2,243,055           | 0                                  | 2,243,055           |
| Provision for Contingency                      | 1,600,000           | 0                                  | 1,600,000           |
| <b>TRANSFERS</b>                               | 870,000             | 0                                  | 870,000             |
| <b>TOTAL BUDGETED EXPENDITURES</b>             | <u>\$52,775,520</u> | <u>\$5,599,535</u>                 | <u>\$58,375,055</u> |
| <b>Less Non-Operating Items</b>                |                     |                                    |                     |
| Tuition Chargeback                             | 0                   | 0                                  | 0                   |
| <b>ADJUSTED EXPENDITURES</b>                   | <u>\$52,775,520</u> | <u>\$5,599,535</u>                 | <u>\$58,375,055</u> |
| Program out of balance                         | 0                   | 0                                  |                     |
| Object out of balance                          | 0                   | 0                                  |                     |
| Program to object difference                   | 0                   | 0                                  |                     |
| Adjusted program to adjusted object difference | 0                   | 0                                  |                     |

## 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 2020

|                                | <u>Appropriations</u>      | <u>Adjusted Budget</u>     |
|--------------------------------|----------------------------|----------------------------|
| <b>INSTRUCTION</b>             |                            |                            |
| Salaries                       | 20,375,309                 | 20,375,309                 |
| Employee Benefits              | 3,233,221                  | 3,233,221                  |
| Contractual Services           | 279,780                    | 279,780                    |
| General Materials and Supplies | 1,232,834                  | 1,232,834                  |
| Conference and Meeting Expense | 148,655                    | 148,655                    |
| Fixed Charges                  | 5,000                      | 5,000                      |
| Utilities                      | 0                          | 0                          |
| Capital Outlay                 | 0                          | 0                          |
| Other                          | 64,771                     | 64,771                     |
|                                | <u>\$25,339,570</u>        | <u>\$25,339,570</u>        |
| <b>ACADEMIC SUPPORT</b>        |                            |                            |
| Salaries                       | 3,498,492                  | 3,498,492                  |
| Employee Benefits              | 696,487                    | 696,487                    |
| Contractual Services           | 295,431                    | 295,431                    |
| General Materials and Supplies | 590,651                    | 590,651                    |
| Conference and Meeting Expense | 131,554                    | 131,554                    |
| Fixed Charges                  | 60                         | 60                         |
| Utilities                      | 13,500                     | 13,500                     |
| Capital Outlay                 | 0                          | 0                          |
| Other                          | 47,854                     | 47,854                     |
|                                | <u>\$5,274,029</u>         | <u>\$5,274,029</u>         |
| <b>STUDENT SERVICES</b>        |                            |                            |
| Salaries                       | 3,823,941                  | 3,823,941                  |
| Employee Benefits              | 755,279                    | 755,279                    |
| Contractual Services           | 159,543                    | 159,543                    |
| General Materials and Supplies | 272,764                    | 272,764                    |
| Conference and Meeting Expense | 90,303                     | 90,303                     |
| Fixed Charges                  | 0                          | 0                          |
| Utilities                      | 0                          | 0                          |
| Capital Outlay                 | 0                          | 0                          |
| Other                          | 68,340                     | 68,340                     |
|                                | <u>\$5,170,170</u>         | <u>\$5,170,170</u>         |
| <b>PUBLIC SERVICE</b>          |                            |                            |
| Salaries                       | 343,903                    | 343,903                    |
| Employee Benefits              | 78,884                     | 78,884                     |
| 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                          |
|                                | <u>\$490,905</u>           | <u>\$490,905</u>           |
| <b>GENERAL ADMINISTRATION</b>  |                            |                            |
| Salaries                       | 7,491,027                  | 7,491,027                  |
| Employee Benefits              | 1,237,740                  | 1,237,740                  |
| Contractual Services           | 1,696,696                  | 1,696,696                  |
| General Materials and Supplies | 1,012,994                  | 1,012,994                  |
| Conference and Meeting Expense | 193,399                    | 193,399                    |
| Fixed Charges                  | 35,000                     | 35,000                     |
| Utilities                      | 1,900                      | 1,900                      |
| Capital Outlay                 | 300,000                    | 300,000                    |
| Other                          | 2,062,090                  | 2,062,090                  |
|                                | <u>\$14,030,846</u>        | <u>\$14,030,846</u>        |
| <b>INSTITUTIONAL SUPPORT</b>   |                            |                            |
| 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      | 1,600,000                  | 1,600,000                  |
|                                | <u>\$1,600,000</u>         | <u>\$1,600,000</u>         |
| <b>TRANSFERS NET</b>           |                            |                            |
|                                | <u>870,000</u>             | <u>870,000</u>             |
| <b>GRAND TOTAL</b>             |                            |                            |
|                                | <u><u>\$52,775,520</u></u> | <u><u>\$52,775,520</u></u> |
| Out of Balance                 | 0.00                       | 0.00                       |

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Parkland College  
 BUDGETED REVENUES AND EXPENDITURES  
 OPERATIONS AND MAINTENANCE  
 For Fiscal Year 2020

|                             | Appropriations | Adjusted Budget |
|-----------------------------|----------------|-----------------|
| <b>REVENUES</b>             |                |                 |
| Local Government Sources    | \$5,770,303    | \$5,770,303     |
| 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              | 900,000        | 900,000         |
| <b>TRANSFERS</b>            | 0              | 0               |
| <b>GRAND TOTAL</b>          | \$6,675,303    | \$6,675,303     |
| <b>EXPENDITURES</b>         |                |                 |
| Salaries                    | 1,935,797      | 1,935,797       |
| Benefits                    | 679,327        | 679,327         |
| Contractual Services        | 446,777        | 446,777         |
| Commodities                 | 371,028        | 371,028         |
| Travel and Meeting          | 19,100         | 19,100          |
| Fixed Charges               | 30,249         | 30,249          |
| Utilities                   | 1,967,257      | 1,967,257       |
| Capital Outlay              | 150,000        | 150,000         |
| Other                       | 0              | 0               |
| Contingency                 | 0              | 0               |
| <b>TRANSFERS</b>            | 0              | 0               |
| <b>GRAND TOTAL</b>          | \$5,599,535    | \$5,599,535     |
| Revenues out of balance     | 0.00           | 0.00            |
| Expenditures out of balance | 0.00           | 0.00            |

Parkland College  
 BUDGETED REVENUES AND EXPENDITURES  
 OPERATIONS AND MAINTENANCE RESTRICTED  
 For Fiscal Year 2020

|                             | Appropriations | Adjusted Budget |
|-----------------------------|----------------|-----------------|
| <b>REVENUES</b>             |                |                 |
| Local Government Sources    | \$2,154,629    | \$2,154,629     |
| State Government            | 0              | 0               |
| Federal Government          | 0              | 0               |
| Student Tuition and Fees    | 670,000        | 670,000         |
| Sales and Services          | 0              | 0               |
| Investments                 | 60,000         | 60,000          |
| Other Revenues              | 0              | 0               |
| <b>TRANSFERS</b>            | 0              | 0               |
| <b>GRAND TOTAL</b>          | \$2,884,629    | \$2,884,629     |
| <b>EXPENDITURES</b>         |                |                 |
| Salaries                    | 0              | 0               |
| Benefits                    | 0              | 0               |
| Contractual Services        | 527,376        | 527,376         |
| Commodities                 | (108,855)      | (108,855)       |
| Travel and Meeting          | 0              | 0               |
| Fixed Charges               | 0              | 0               |
| Utilities                   | 0              | 0               |
| Capital Outlay              | 4,256,217      | 4,256,217       |
| Other                       | 0              | 0               |
| Contingency                 | 0              | 0               |
| <b>TRANSFERS</b>            | 670,000        | 670,000         |
| <b>GRAND TOTAL</b>          | \$5,344,738    | \$5,344,738     |
| Revenues out of balance     | 0.00           | 0.00            |
| Expenditures out of balance | 0.00           | 0.00            |

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Parkland College  
 BUDGETED REVENUES AND EXPENDITURES  
 BOND AND INTEREST FUND  
 for Fiscal Year 2020

|                             | Appropriations | Adjusted Budget |
|-----------------------------|----------------|-----------------|
| <b>REVENUES</b>             |                |                 |
| Local Government Sources    | \$4,455,882    | \$4,455,882     |
| 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               |
| <b>TRANSFERS</b>            | 670,000        | 670,000         |
| <b>GRAND TOTAL</b>          | \$5,125,882    | \$5,125,882     |
| <b>EXPENDITURES</b>         |                |                 |
| Salaries                    | 0              | 0               |
| Benefits                    | 0              | 0               |
| Contractual Services        | 0              | 0               |
| Commodities                 | 0              | 0               |
| Travel and Meeting          | 0              | 0               |
| Fixed Charges               | 4,986,010      | 4,986,010       |
| Utilities                   | 0              | 0               |
| Capital Outlay              | 0              | 0               |
| Other                       | 0              | 0               |
| Contingency                 | 0              | 0               |
| <b>TRANSFERS</b>            | 0              | 0               |
| <b>GRAND TOTAL</b>          | \$4,986,010    | \$4,986,010     |
| Revenues out of balance     | 0.00           | 0.00            |
| Expenditures out of balance | 0.00           | 0.00            |



Parkland College  
 BUDGETED REVENUES AND EXPENDITURES  
 AUXILIARY ENTERPRISES FUND  
 for Fiscal Year 2020

|                          | Appropriations     | Adjusted Budget    |
|--------------------------|--------------------|--------------------|
| <b>REVENUES</b>          |                    |                    |
| Local Government Sources | \$0                | \$0                |
| State Government         | 0                  | 0                  |
| Federal Government       | 0                  | 0                  |
| Student Tuition and Fees | 2,549,000          | 2,549,000          |
| Sales and Services       | 4,273,000          | 4,273,000          |
| Investments              | 2,000              | 2,000              |
| Other Revenues           | 72,000             | 72,000             |
| <b>TRANSFERS</b>         | <b>880,000</b>     | <b>880,000</b>     |
| <b>GRAND TOTAL</b>       | <b>\$7,776,000</b> | <b>\$7,776,000</b> |
| <b>EXPENDITURES</b>      |                    |                    |
| Salaries                 | 2,618,559          | 2,618,559          |
| Benefits                 | 447,538            | 447,538            |
| Contractual Services     | 1,092,150          | 1,092,150          |
| Commodities              | 2,733,946          | 2,733,946          |
| Travel and Meeting       | 245,173            | 245,173            |
| Fixed Charges            | 669,041            | 669,041            |
| Utilities                | 1,850              | 1,850              |
| Capital Outlay           | 1,500              | 1,500              |
| Other                    | 299,691            | 299,691            |
| Contingency              | 0                  | 0                  |
| <b>TRANSFERS</b>         | <b>0</b>           | <b>0</b>           |
| <b>GRAND TOTAL</b>       | <b>\$8,109,448</b> | <b>\$8,109,448</b> |
| Revenues out of balance  | 0.00               | 0.00               |
| Expenses out of balance  | 0.00               | 0.00               |

FISCAL YEAR 2020 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                                | 1,600,000        |                             |
| Other State Sources                        | <u>1,250,000</u> | \$ 4,100,000                |
| 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><u>\$ 23,757,500</u></u> |

FISCAL YEAR 2020 BUDGETED EXPENDITURES

| <u>RESTRICTED PURPOSES FUND</u> | <u>Appropriations</u> | <u>Totals</u>        |
|---------------------------------|-----------------------|----------------------|
| INSTRUCTION                     |                       |                      |
| Salaries                        | \$ 300,000            |                      |
| Employee Benefits               | 50,000                |                      |
| 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>         | \$ 618,000           |
| ACADEMIC SUPPORT                |                       |                      |
| Salaries                        | \$ 300,000            |                      |
| Employee Benefits               | 50,000                |                      |
| Contractual Services            | 1,850,000             |                      |
| General Materials and Supplies  | 100,000               |                      |
| Conference and Meeting Expense  | 75,000                |                      |
| Fixed Charges                   | -                     |                      |
| Utilities                       | 25,000                |                      |
| Capital Outlay                  | -                     |                      |
| Other                           | <u>-</u>              | \$ 2,400,000         |
| 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                  | 25,000                |                      |
| Other                           | <u>250,000</u>        | \$ 775,000           |
| PUBLIC SERVICE                  |                       |                      |
| Salaries                        | 400,000               |                      |
| Employee Benefits               | 75,000                |                      |
| Contractual Services            | 100,000               |                      |
| General Materials and Supplies  | 125,000               |                      |
| Conference and Meeting Expense  | 50,000                |                      |
| Fixed Charges                   | 200,000               |                      |
| Utilities                       | 25,000                |                      |
| Capital Outlay                  | 250,000               |                      |
| Other                           | <u>239,500</u>        | \$ 1,464,500         |
| INSTITUTIONAL SUPPORT           |                       |                      |
| Other Financial Aid             | <u>18,500,000</u>     | \$ 18,500,000        |
| GRAND TOTAL                     |                       | <u>\$ 23,757,500</u> |

Parkland College  
 BUDGETED REVENUES AND EXPENDITURES  
 AUDIT FUND  
 for Fiscal Year 2020

|                             | Appropriations | Adjusted Budget |
|-----------------------------|----------------|-----------------|
| <b>REVENUES</b>             |                |                 |
| Local Government Sources    | \$86,215       | \$86,215        |
| 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               |
| <b>TRANSFERS</b>            | 0              | 0               |
| <b>GRAND TOTAL</b>          | \$86,215       | \$86,215        |
| <b>EXPENDITURES</b>         |                |                 |
| 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               |
| <b>TRANSFERS</b>            | 0              | 0               |
| <b>GRAND TOTAL</b>          | \$67,000       | \$67,000        |
| Revenues out of balance     | 0              | 0               |
| Expenditures out of balance | 0              | 0               |

Parkland College  
 BUDGETED REVENUES AND EXPENDITURES  
 LIABILITY, PROTECTION AND SETTLEMENT FUND  
 for Fiscal Year 2020

|                             | Appropriations | Adjusted Budget |
|-----------------------------|----------------|-----------------|
| <b>REVENUES</b>             |                |                 |
| Local Government Sources    | \$3,353,630    | \$3,353,630     |
| 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               |
| <b>TRANSFERS</b>            | 0              | 0               |
| <b>GRAND TOTAL</b>          | \$3,353,630    | \$3,353,630     |
| <b>EXPENDITURES</b>         |                |                 |
| Salaries                    | 1,186,065      | 1,186,065       |
| Benefits                    | 1,087,651      | 1,087,651       |
| Contractual Services        | 152,125        | 152,125         |
| Commodities                 | 87,660         | 87,660          |
| Travel and Meeting          | 23,734         | 23,734          |
| Fixed Charges               | 600,000        | 600,000         |
| Utilities                   | 0              | 0               |
| Capital Outlay              | 0              | 0               |
| Other                       | 5,700          | 5,700           |
| Contingency                 | 0              | 0               |
| <b>TRANSFERS</b>            | 0              | 0               |
| <b>GRAND TOTAL</b>          | \$3,142,935    | \$3,142,935     |
| Revenues out of balance     | 0              | 0               |
| Expenditures out of balance | 0              | 0               |

FISCAL YEAR 2020 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             | -               |               |
| GRAND TOTAL                  |                 | <u>\$ -</u>   |

FISCAL YEAR 2020 BUDGETED EXPENDITURES

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

FISCAL YEAR 2020 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 2020 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

|   | <u>2018-2019</u><br><u>BUDGET</u> | <u>2019-2020</u><br><u>BUDGET</u> | <u>INCREASE</u><br><u>(DECREASE)</u> |
|---|-----------------------------------|-----------------------------------|--------------------------------------|
| OPERATING REVENUES BY SOURCE                |                                   |                                   |                                      |
| Local Government                            |                                   |                                   |                                      |
| Current Taxes                               | \$ 20,026,083                     | \$ 20,643,491                     | 3.08%                                |
| Back Taxes                                  | 114,000                           | 114,000                           | 0.00%                                |
| Chargeback Revenue                          | -                                 | -                                 | 0.00%                                |
| Corporate Personal Property Replacement Tax | <u>1,825,000</u>                  | <u>2,200,000</u>                  | 20.55%                               |
| <b>TOTAL LOCAL GOVERNMENT</b>               | <u>21,965,083</u>                 | <u>22,957,491</u>                 | 4.52%                                |
| State Government                            |                                   |                                   |                                      |
| ICCB Credit Hour Grants                     | 4,029,610                         | 4,371,060                         | 8.47%                                |
| ICCB Equalization Grants                    | 50,000                            | 50,000                            | 0.00%                                |
| IBHE Vocational Grant                       | 500,000                           | 578,567                           | 15.71%                               |
| <b>TOTAL STATE GOVERNMENT</b>               | <u>4,579,610</u>                  | <u>4,999,627</u>                  | 9.17%                                |
| Federal Government                          |                                   |                                   |                                      |
| Other Federal Sources                       | <u>100,000</u>                    | <u>100,000</u>                    | 0.00%                                |
| <b>TOTAL FEDERAL SOURCES</b>                | <u>100,000</u>                    | <u>100,000</u>                    | 0.00%                                |
| Student Tuition and Fees                    |                                   |                                   |                                      |
| Tuition                                     | 26,059,842                        | 25,155,964                        | -3.47%                               |
| Fees  | <u>3,508,925</u>                  | <u>3,591,977</u>                  | 2.37%                                |
| <b>TOTAL TUITION AND FEES</b>               | <u>29,568,767</u>                 | <u>28,747,941</u>                 | -2.78%                               |
| Other Sources                               |                                   |                                   |                                      |
| Sale and Service Fees                       | 256,000                           | 261,000                           | 1.95%                                |
| Facilities Revenue                          | 925,000                           | 895,000                           | -3.24%                               |
| Investment Revenue                          | 300,000                           | 540,000                           | 80.00%                               |
| Other                                       | <u>164,500</u>                    | <u>156,500</u>                    | -4.86%                               |
| <b>TOTAL OTHER SOURCES</b>                  | <u>1,645,500</u>                  | <u>1,852,500</u>                  | 12.58%                               |
| <b>TOTAL BUDGETED REVENUES</b>              | <u>\$ 57,858,960</u>              | <u>\$ 58,657,559</u>              | 1.38%                                |
| Less Non-Operating Items                    |                                   |                                   |                                      |
| Tuition Chargeback                          | -                                 | -                                 | 0.00%                                |
| <b>ADJUSTED REVENUE</b>                     | <u>\$ 57,858,960</u>              | <u>\$ 58,657,559</u>              | 1.38%                                |



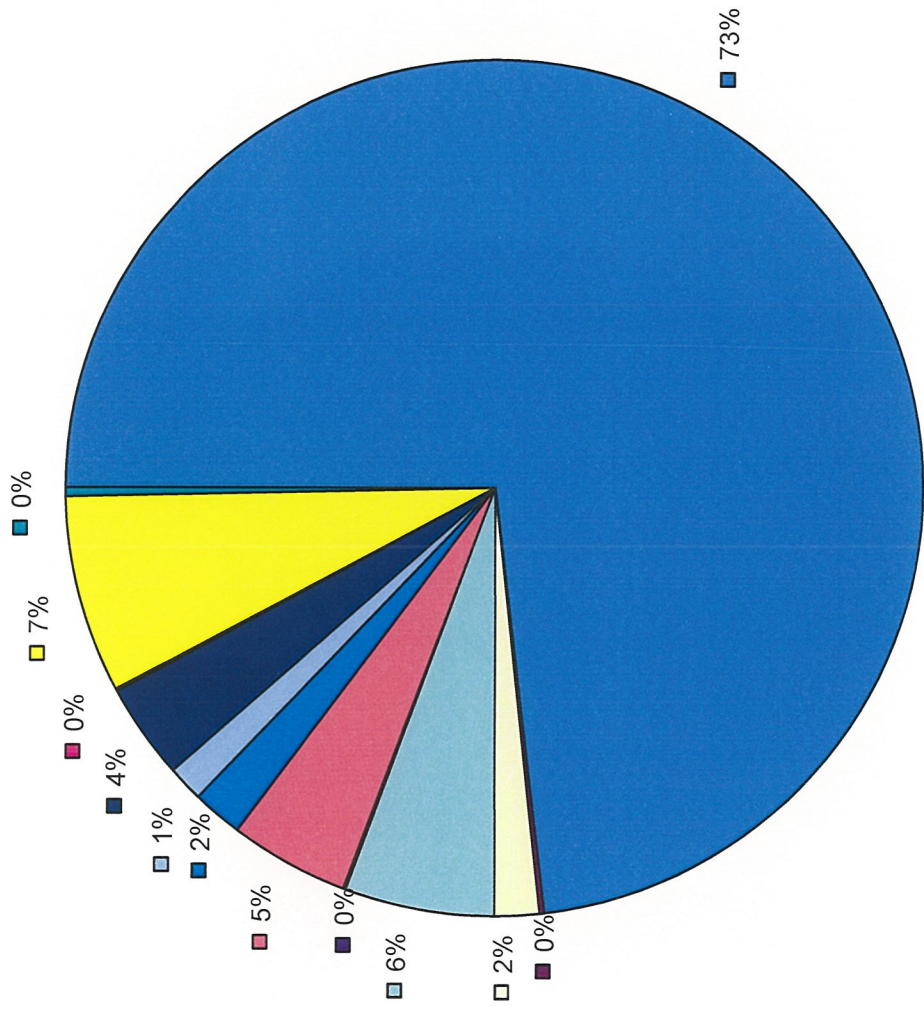
OPERATING FUND EXPENDITURES COMPARISON

|                                    | 2018-2019<br>BUDGET  | 2019-2020<br>BUDGET  | % OF<br>INCREASE<br>(DECREASE) |
|------------------------------------|----------------------|----------------------|--------------------------------|
| <u>BY PROGRAM</u>                  |                      |                      |                                |
| Instruction                        | 25,320,705           | \$ 25,339,570        | 0.07%                          |
| Academic Support                   | 5,616,284            | 5,274,029            | -6.09%                         |
| Student Services                   | 5,053,965            | 5,170,170            | 2.30%                          |
| Public Service                     | 487,244              | 490,905              | 0.75%                          |
| Operation and Maintenance of Plant | 5,592,900            | 5,599,535            | 0.12%                          |
| General Administration             | 12,984,671           | 14,030,846           | 8.06%                          |
| Institutional Support              | <u>1,600,000</u>     | 1,600,000            | 0.00%                          |
| TRANSFERS                          | 870,000              | 870,000              | 0.00%                          |
| TOTAL BUDGETED EXPENDITURES        | <u>\$ 57,525,769</u> | <u>\$ 58,375,055</u> | 1.48%                          |
| Less Nonoperating Items            |                      |                      |                                |
| Tuition Chargeback                 | -                    | -                    | 0.00%                          |
| ADJUSTED EXPENDITURES              | <u>\$ 57,525,769</u> | <u>\$ 58,375,055</u> | 1.48%                          |
| <br><u>BY OBJECT</u>               |                      |                      |                                |
| Salaries                           | 37,184,827           | 37,468,469           | 0.76%                          |
| Employee Benefits                  | 6,280,938            | 6,680,938            | 6.37%                          |
| Contractual Services               | 2,634,407            | 2,896,885            | 9.96%                          |
| General Materials & Supplies       | 3,486,999            | 3,528,931            | 1.20%                          |
| Conference & Meeting Expense       | 502,279              | 583,811              | 16.23%                         |
| Fixed Charges                      | 97,060               | 70,309               | -27.56%                        |
| Utilities                          | 1,978,498            | 1,982,657            | 0.21%                          |
| Capital Outlay                     | 650,000              | 450,000              | -30.77%                        |
| Other                              | 2,240,761            | 2,243,055            | 0.10%                          |
| Provision for Contingency          | <u>1,600,000</u>     | <u>1,600,000</u>     | 0.00%                          |
| TRANSFERS                          | 870,000              | 870,000              | 0.00%                          |
| TOTAL BUDGETED EXPENDITURES        | <u>\$ 57,525,769</u> | <u>\$ 58,375,055</u> | 1.48%                          |
| Less Nonoperating Items            |                      |                      |                                |
| Tuition Chargeback                 | -                    | -                    | 0.00%                          |
| ADJUSTED EXPENDITURES              | <u>\$ 57,525,769</u> | <u>\$ 58,375,055</u> | 1.48%                          |

PARKLAND COLLEGE EQUALIZED ASSESSED VALUATIONS

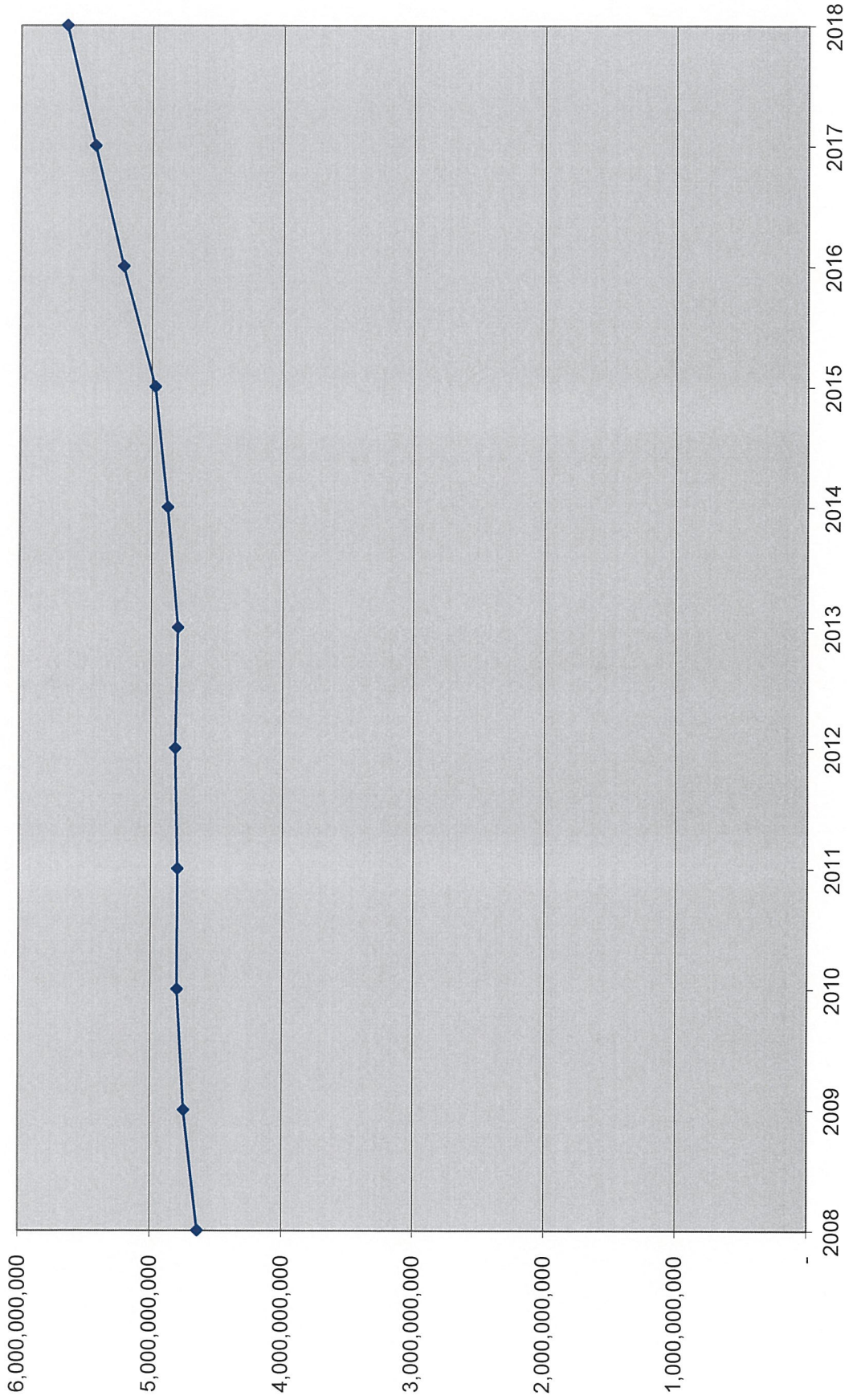
| COUNTY     | TAX YEAR 2005 | TAX YEAR 2006 | TAX YEAR 2007 | TAX YEAR 2008 | TAX YEAR 2009 | TAX YEAR 2010 | TAX YEAR 2011 | TAX YEAR 2012 | TAX YEAR 2013 | TAX YEAR 2014 | TAX YEAR 2015 | TAX YEAR 2016 | TAX YEAR 2017 | TAX YEAR 2018 | PER CENT CHANGE | PER CENT TOTAL |
|------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|----------------|
| CHAMPAIGN  | 2,827,890,748 | 3,072,418,417 | 3,326,466,857 | 3,525,443,054 | 3,578,173,147 | 3,602,160,901 | 3,577,235,959 | 3,555,879,362 | 3,495,210,920 | 3,542,000,888 | 3,603,466,479 | 3,807,025,662 | 3,970,870,297 | 4,131,006,412 | 4.03%           | 73.09%         |
| COLES      | 5,963,210     | 5,573,540     | 5,306,338     | 5,758,277     | 6,114,626     | 7,072,794     | 7,575,377     | 8,080,907     | 8,632,210     | 9,227,401     | 9,507,569     | 9,748,842     | 10,096,352    | 10,536,067    | 4.36%           | 0.19%          |
| DEWITT     | 57,235,909    | 56,796,370    | 60,557,367    | 62,936,083    | 74,274,090    | 72,965,141    | 76,496,177    | 77,717,842    | 79,876,784    | 86,559,619    | 88,186,381    | 89,904,005    | 92,463,660    | 96,035,712    | 3.86%           | 1.70%          |
| DOUGLAS    | 208,085,929   | 208,085,929   | 218,607,217   | 229,699,701   | 240,503,383   | 248,720,699   | 251,636,058   | 254,139,581   | 262,791,029   | 266,599,451   | 283,012,820   | 299,993,082   | 307,010,828   | 319,507,185   | 4.07%           | 5.65%          |
| EDGAR      | 2,359,397     | 2,250,000     | 2,434,071     | 2,543,065     | 2,980,070     | 3,188,461     | 3,188,000     | 3,667,574     | 3,965,329     | 4,288,109     | 4,392,900     | 4,877,010     | 5,042,910     | 5,242,730     | 3.96%           | 0.09%          |
| FORD       | 166,210,215   | 171,232,142   | 177,019,659   | 183,254,673   | 186,970,466   | 195,027,444   | 200,698,988   | 221,216,880   | 226,771,001   | 230,561,166   | 234,112,035   | 238,843,129   | 248,312,269   | 255,735,236   | 2.99%           | 4.52%          |
| IROQUOIS   | 70,565,997    | 74,346,304    | 74,346,304    | 84,852,171    | 84,852,171    | 87,283,023    | 85,460,933    | 88,876,028    | 88,933,502    | 88,349,950    | 92,391,706    | 95,451,955    | 99,038,017    | 106,923,815   | 7.96%           | 1.89%          |
| LIVINGSTON | 50,467,263    | 51,744,154    | 52,968,851    | 55,516,475    | 58,537,788    | 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    | 9.65%           | 1.37%          |
| MCLEAN     | 111,280,992   | 112,103,188   | 124,928,450   | 156,650,468   | 161,123,775   | 165,065,933   | 166,439,009   | 171,335,088   | 185,142,499   | 189,414,822   | 191,864,392   | 186,569,947   | 201,099,761   | 204,132,833   | 1.51%           | 3.61%          |
| MOULTRIE   | 2,828,750     | 2,456,964     | 2,544,048     | 2,711,561     | 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     | 4.18%           | 0.09%          |
| PIATT      | 260,450,144   | 276,121,406   | 295,752,213   | 317,723,113   | 335,458,140   | 340,014,568   | 348,165,000   | 354,597,431   | 361,541,176   | 373,852,737   | 379,243,657   | 388,170,194   | 407,636,547   | 420,813,468   | 3.23%           | 7.45%          |
| VERMILION  | 9,376,245     | 10,303,236    | 11,310,925    | 12,118,874    | 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    | 4.32%           | 0.36%          |
| TOTALS     | 3,772,714,799 | 4,043,431,650 | 4,352,242,300 | 4,639,207,515 | 4,744,264,594 | 4,797,695,000 | 4,796,807,814 | 4,816,128,153 | 4,797,194,455 | 4,878,191,848 | 4,975,439,425 | 5,220,775,341 | 5,435,592,936 | 5,651,766,569 | 3.98%           | 100.00%        |

2018  
Tax Year EAV



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

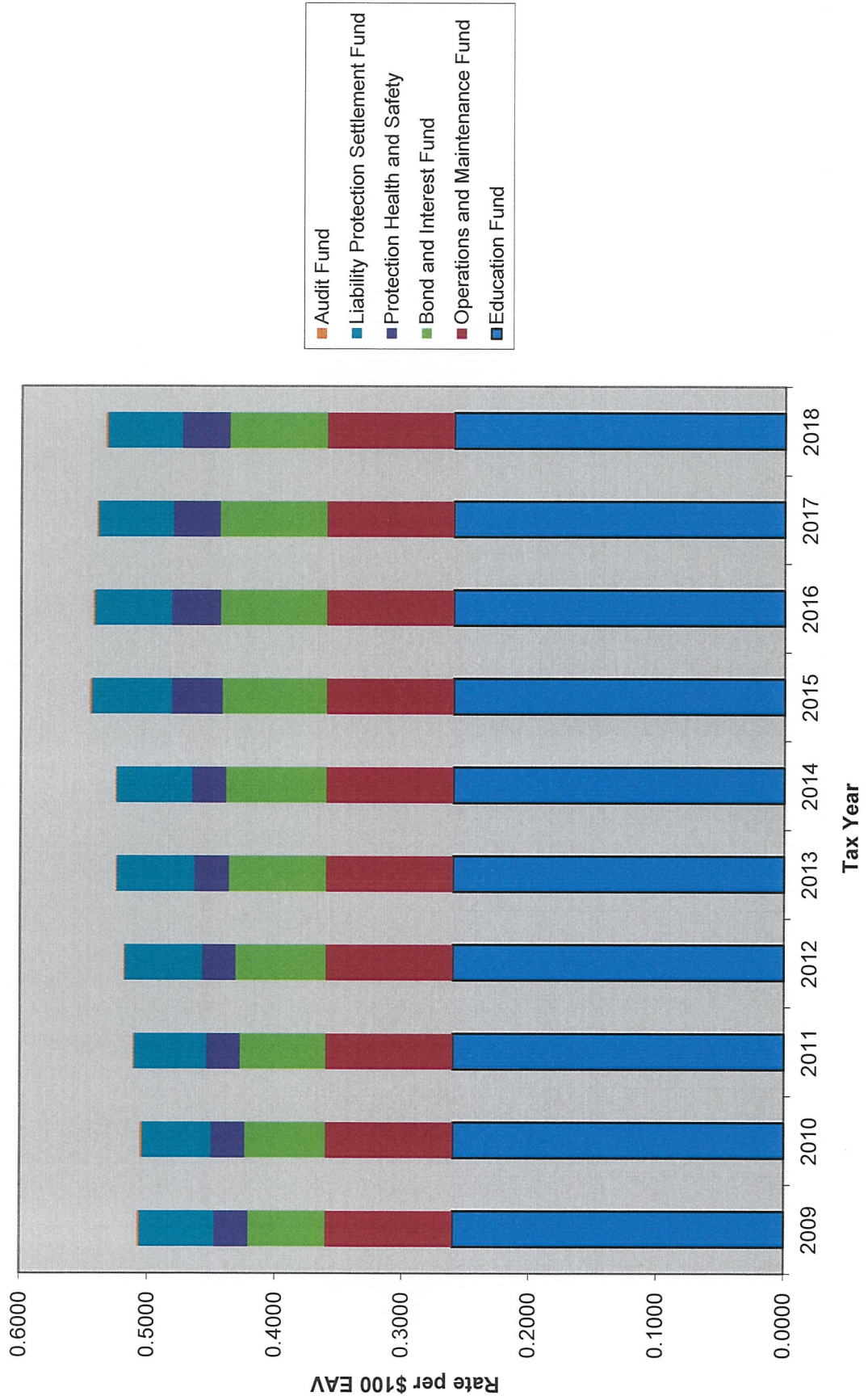
### Equalized Assessed Valuations



PARKLAND COLLEGE TAX RATES

|                                | 2005   | 2006   | 2007   | 2008   | 2009   | 2010   | 2011   | 2012   | 2013   | 2014   | 2015   | 2016   | 2017   | 2018   | %<br>CHANGE |
|--------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------------|
| <b>OPERATING FUNDS LEVIES</b>  |        |        |        |        |        |        |        |        |        |        |        |        |        |        |             |
| Education Fund                 | 0.2591 | 0.2600 | 0.2600 | 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 | 0.0996 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.00%       |
| <b>DEBT RETIREMENT LEVIES</b>  |        |        |        |        |        |        |        |        |        |        |        |        |        |        |             |
| Bond and Interest Fund         | 0.0000 | 0.0000 | 0.0000 | 0.0439 | 0.0611 | 0.0639 | 0.0678 | 0.0715 | 0.0770 | 0.0794 | 0.0824 | 0.0841 | 0.0847 | 0.0772 | -8.85%      |
| <b>SPECIAL LEVIES</b>          |        |        |        |        |        |        |        |        |        |        |        |        |        |        |             |
| Audit                          | 0.0020 | 0.0020 | 0.0019 | 0.0019 | 0.0019 | 0.0019 | 0.0010 | 0.0010 | 0.0010 | 0.0010 | 0.0015 | 0.0014 | 0.0014 | 0.0015 | 7.14%       |
| Tort Liability                 | 0.0408 | 0.0348 | 0.0341 | 0.0376 | 0.0390 | 0.0344 | 0.0354 | 0.0374 | 0.0375 | 0.0369 | 0.0372 | 0.0355 | 0.0341 | 0.0347 | 1.76%       |
| Property Insurance             | 0.0087 | 0.0081 | 0.0075 | 0.0070 | 0.0063 | 0.0063 | 0.0068 | 0.0063 | 0.0063 | 0.0082 | 0.0100 | 0.0096 | 0.0097 | 0.0098 | 1.03%       |
| Medicare                       | 0.0107 | 0.0100 | 0.0093 | 0.0097 | 0.0117 | 0.0115 | 0.0125 | 0.0117 | 0.0115 | 0.0113 | 0.0126 | 0.0125 | 0.0120 | 0.0116 | -3.33%      |
| State Unemployment             | 0.0005 | 0.0005 | 0.0004 | 0.0004 | 0.0002 | 0.0002 | 0.0002 | 0.0010 | 0.0010 | 0.0010 | 0.0008 | 0.0005 | 0.0003 | 0.0002 | -33.33%     |
| Worker's Compensation          | 0.0065 | 0.0061 | 0.0056 | 0.0010 | 0.0016 | 0.0018 | 0.0019 | 0.0019 | 0.0019 | 0.0014 | 0.0015 | 0.0016 | 0.0021 | 0.0018 | -14.29%     |
| Protection, Health and Safety  | 0.0498 | 0.0500 | 0.0500 | 0.0500 | 0.0267 | 0.0264 | 0.0264 | 0.0263 | 0.0271 | 0.0267 | 0.0400 | 0.0384 | 0.0387 | 0.0374 | 1.96%       |
| <b>TOTAL TAX RATE</b>          | 0.4778 | 0.4715 | 0.4688 | 0.5115 | 0.5085 | 0.5064 | 0.5120 | 0.5191 | 0.5253 | 0.5259 | 0.5460 | 0.5436 | 0.5410 | 0.5342 | -1.25%      |

# Tax Rate History



STAFFING SNAPSHOT AND HISTORY

JUNE 2019

| Division<br>Department                            | Administrative<br>Staff | Confidential<br>Supervisory<br>Staff | Professional<br>Support<br>Staff | Full Time<br>Faculty | Public<br>Safety<br>Officers | Total<br>Headcount |
|---|-------------------------|--------------------------------------|----------------------------------|----------------------|------------------------------|--------------------|
| <b>Executive Services</b>                         |                         |                                      |                                  |                      |                              |                    |
| President's Office                                | 1                       | 1                                    | 0                                | 0                    |                              | 2                  |
| Foundation  | 1                       | 0                                    | 2                                | 0                    |                              | 3                  |
| <b>Communications &amp; External Affairs</b>      |                         |                                      |                                  |                      |                              |                    |
| 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                 |
| <b>Academic Services</b>                          |                         |                                      |                                  |                      |                              |                    |
| 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                  |
| <b>Student Services</b>                           |                         |                                      |                                  |                      |                              |                    |
| 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                 |
| <b>Administrative Services</b>                    |                         |                                      |                                  |                      |                              |                    |
| 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                  |
| <b>FY 2019 Totals</b>                             | <b>30</b>               | <b>26</b>                            | <b>195</b>                       | <b>168</b>           | <b>11</b>                    | <b>430</b>         |
| FY 2018 Totals                                    | 29                      | 28                                   | 205                              | 171                  | 12                           | 445                |
| FY 2017 Totals                                    | 30                      | 24                                   | 209                              | 181                  | 0                            | 444                |

STAFFING SNAPSHOT AND HISTORY

JUNE 2019

|                |    |    |     |     |   |     |
|----------------|----|----|-----|-----|---|-----|
| 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.

