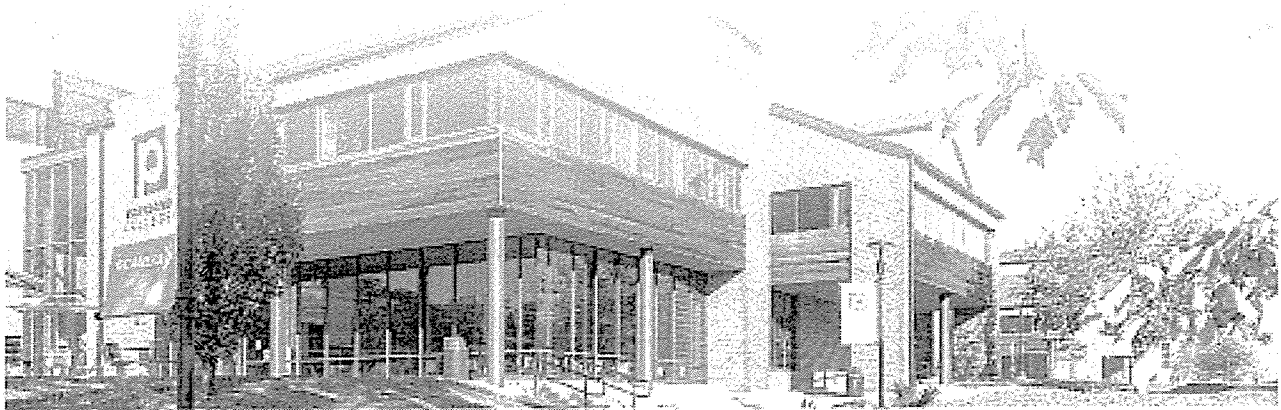


2021 – 2022

BUDGET

PARKLAND COLLEGE - COMMUNITY
COLLEGE DISTRICT #505

STATE OF ILLINOIS



FINAL

Parkland College – Community College District #505
2400 West Bradley Avenue
Champaign, IL 61821-1899
217-351-2200
www.parkland.edu

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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, 2021, and Ending June 30, 2022

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 2021-2022, 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 15th day of September, 2021, 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, 2021, and ending June 30, 2022.

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 15, 2021
Date

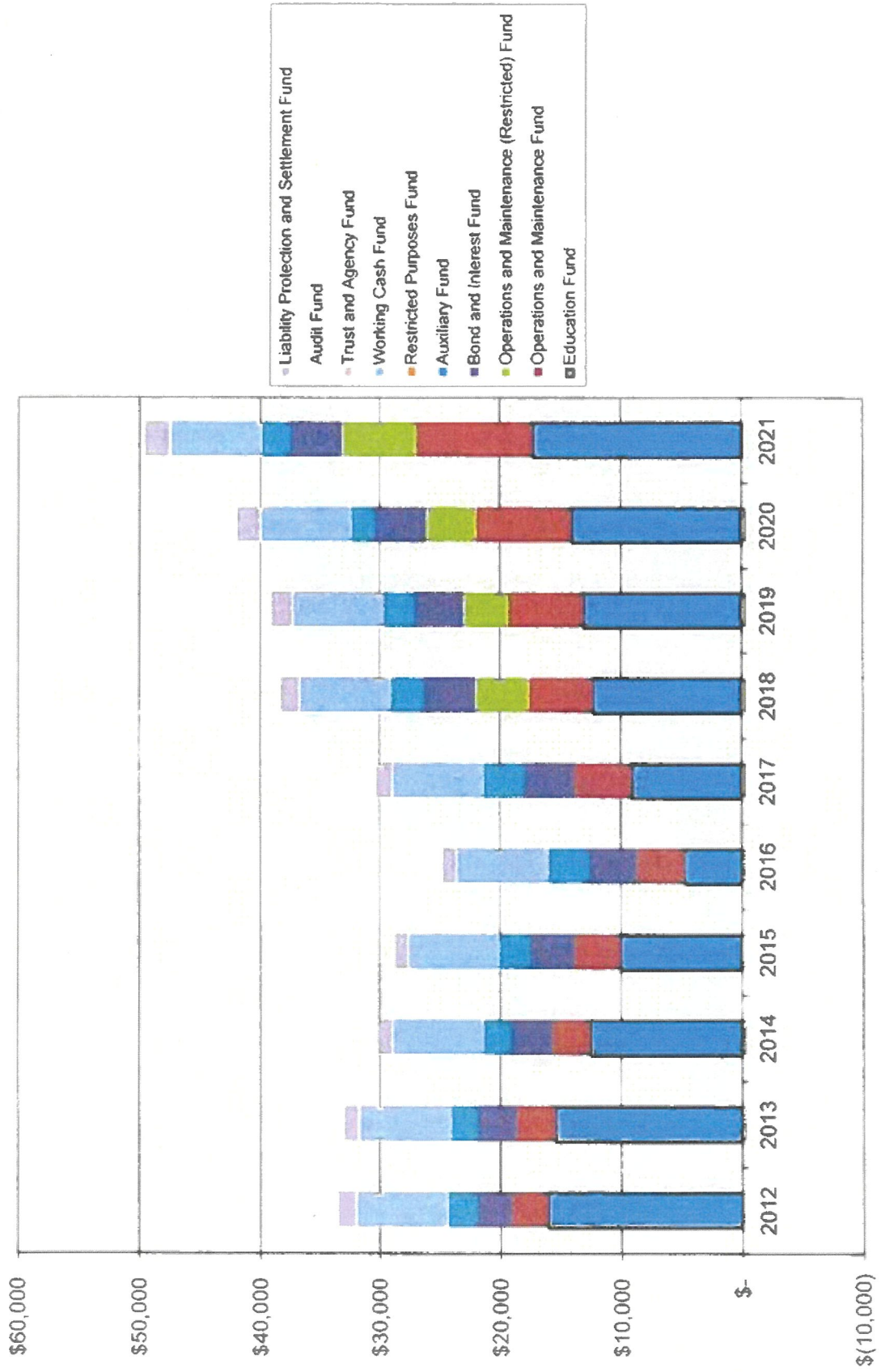
SUMMARY OF FISCAL YEAR 2022 BUDGET BY FUND

	<u>GENERAL FUNDS</u>			<u>SPECIAL REVENUE</u>		
	<u>Education Fund</u>	<u>Operations and Maintenance Fund</u>	<u>Restricted Purpose Fund</u>	<u>Audit Fund</u>	<u>Liability Protection and Settlement Fund</u>	
Beginning Balance (Estimated)	\$ 17,206,046	\$ 9,736,569	\$ (26,196)	\$ 202,211	\$ 1,973,448	
Budgeted Revenues	46,774,281	6,943,868	38,675,000	86,410	3,525,827	
Budgeted Expenditures	48,078,353	5,200,995	38,675,000	69,000	3,269,193	
Budgeted Transfers from (to) Other Funds	<u>(865,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Budgeted Ending Balance	<u>\$ 15,036,974</u>	<u>\$ 11,479,442</u>	<u>\$ (26,196)</u>	<u>\$ 219,621</u>	<u>\$ 2,230,082</u>	
	<u>FIDUCIARY FUNDS</u>					
	<u>CAPITAL PROJECTS</u>	<u>PROPRIETARY FUND</u>	<u>DEBT SERVICE</u>	<u>Trust and Agency Fund</u>	<u>Working Cash Fund</u>	
Beginning Balance (Estimated)	\$ 6,314,092	\$ 2,286,088	\$ 4,267,897	\$ (642)	\$ 7,600,000	
Budgeted Revenues	2,880,028	5,945,222	4,936,821	-	10,000	
Budgeted Expenditures	4,576,898	7,274,116	5,589,210	-	-	
Budgeted Transfers from (to) Other Funds	<u>(545,486)</u>	<u>875,000</u>	<u>545,486</u>	<u>-</u>	<u>(10,000)</u>	
Budgeted Ending Balance	<u>\$ 4,071,736</u>	<u>\$ 1,832,194</u>	<u>\$ 4,160,994</u>	<u>\$ (642)</u>	<u>\$ 7,600,000</u>	

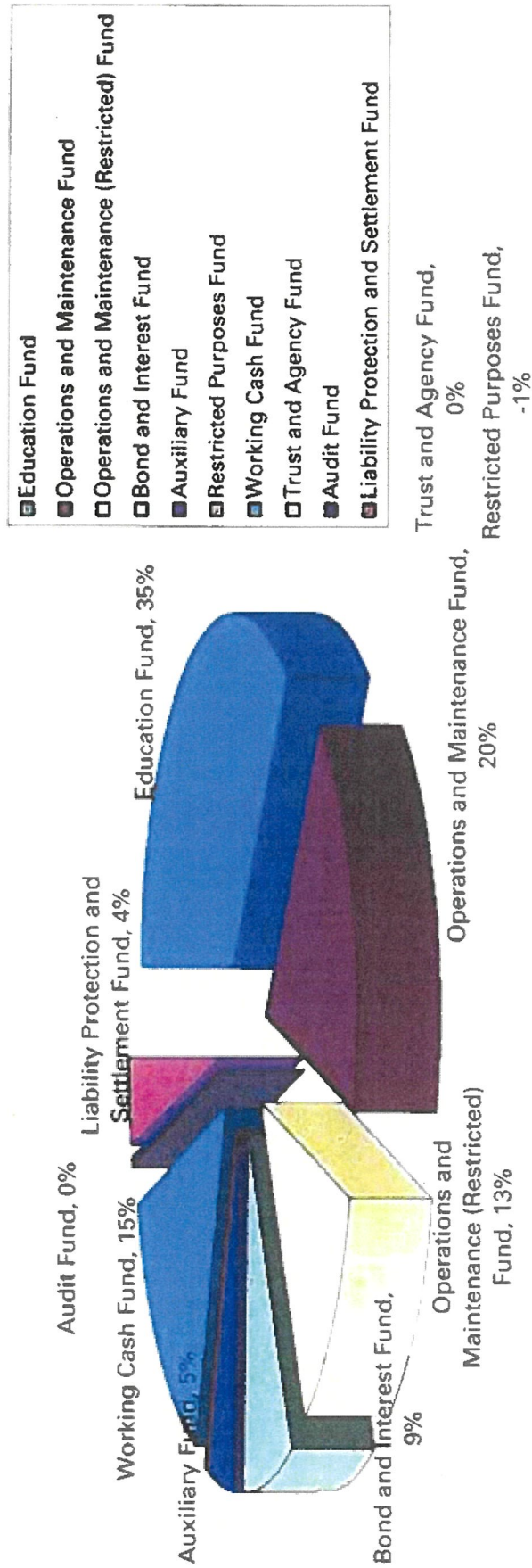
THE OFFICIAL BUDGET WHICH IS ACCURATELY SUMMARIZED IN THIS DOCUMENT WAS APPROVED BY THE BOARD OF TRUSTEES ON SEPTEMBER 15, 2021.

ATTEST: _____
SECRETARY, BOARD OF TRUSTEES

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



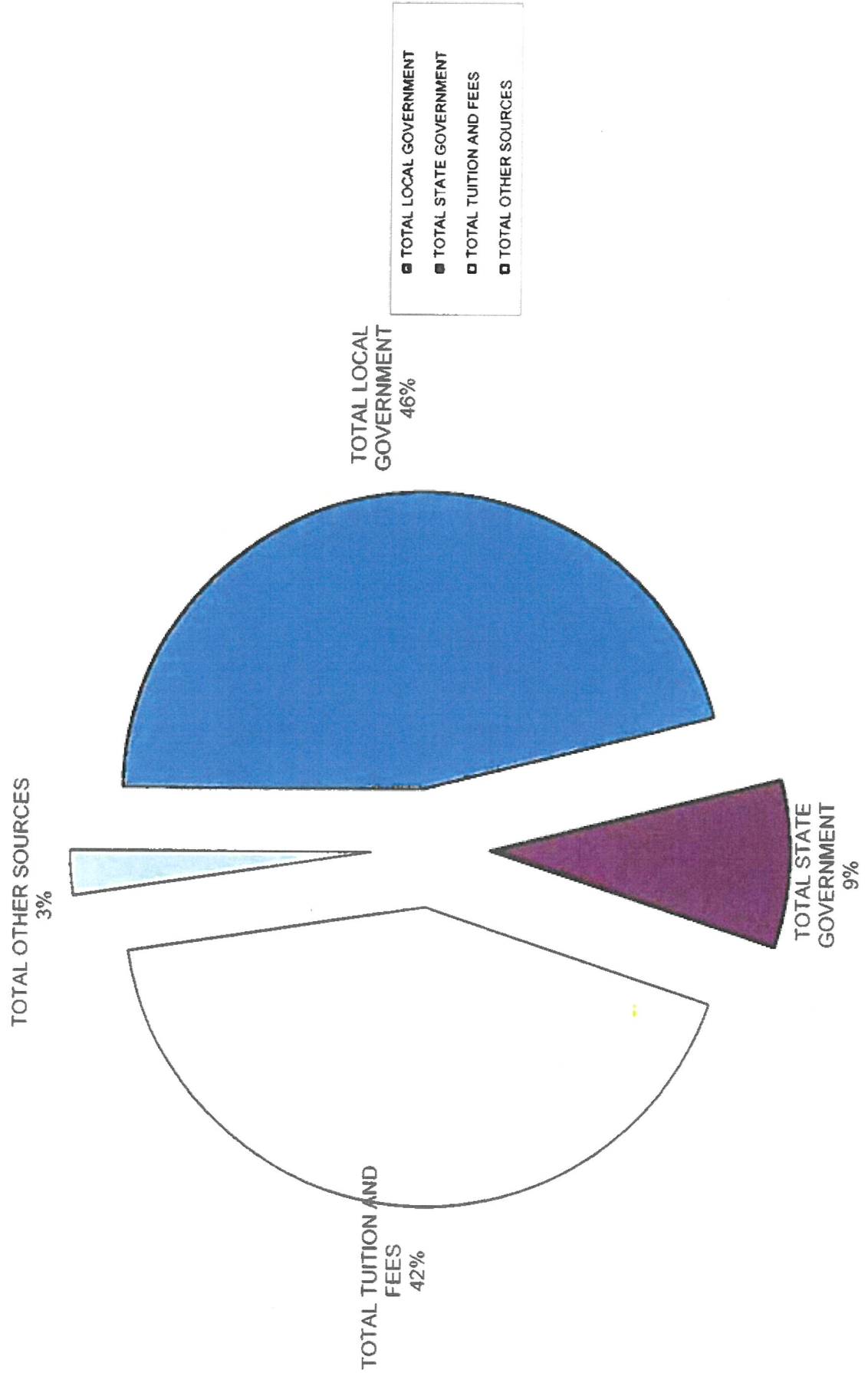
Fund Balances FY21



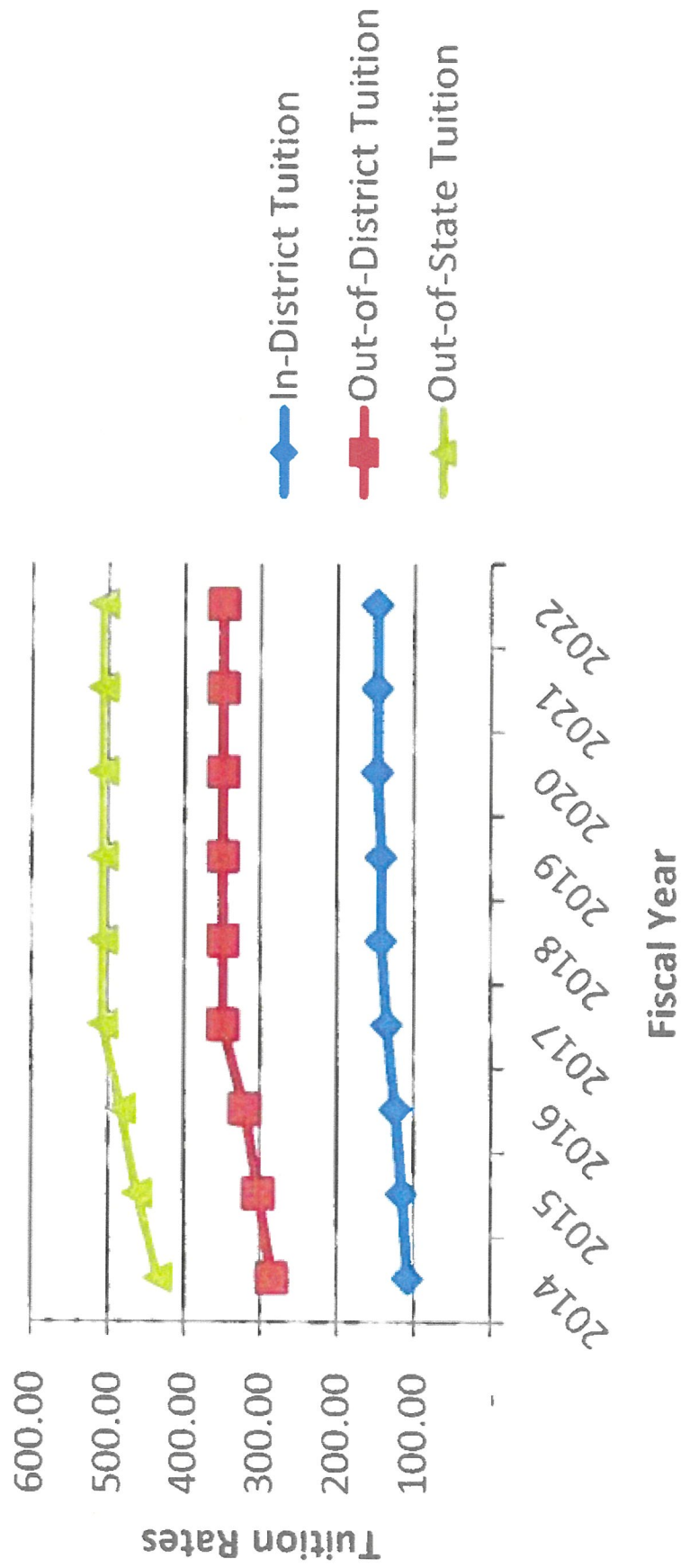
Parkland College
SUMMARY OF ESTIMATED REVENUES - ORIGINAL
for Fiscal Year 2022

	Education Fund	Operations & Maintenance Fund	Total Operating Funds
OPERATING REVENUES BY SOURCE			
Local Government			
Current Taxes	\$16,010,457	\$6,157,868	\$22,168,325
Back Taxes	85,000	36,000	121,000
Chargeback Revenue	0	0	0
CPPRTax	2,400,000	0	2,400,000
TOTAL LOCAL GOVERNMENT	18,495,457	6,193,868	24,689,325
State Government			
ICCB Credit Hours Grants	4,397,625	0	4,397,625
ICCB Equalization Grants	50,000	0	50,000
ISBE Vocational Grants	0	0	0
Other State Sources	441,658	0	441,658
TOTAL STATE GOVERNMENT	4,889,283	0	4,889,283
Federal Government			
Other Federal Sources	125,000	0	125,000
TOTAL FEDERAL GOVERNMENT	125,000	0	125,000
Student Tuition and Fees			
Tuition	19,704,965	0	19,704,965
Fees	3,005,576	0	3,005,576
TOTAL TUITION AND FEES	22,710,541	0	22,710,541
Other Sources			
Sales and Service Fees	188,500	0	188,500
Facilities Revenue	0	740,000	740,000
Investment Revenue	152,000	5,000	157,000
Other Revenue	213,500	5,000	218,500
TOTAL OTHER SOURCES	554,000	750,000	1,304,000
TOTAL BUDGETED REVENUES	\$46,774,281	\$6,943,868	\$53,718,149
Less Non-Operating Items			
Tuition Chargeback	0	0	0
ADJUSTED REVENUE	\$46,774,281	\$6,943,868	\$53,718,149

**Operating Revenues
FY2022**



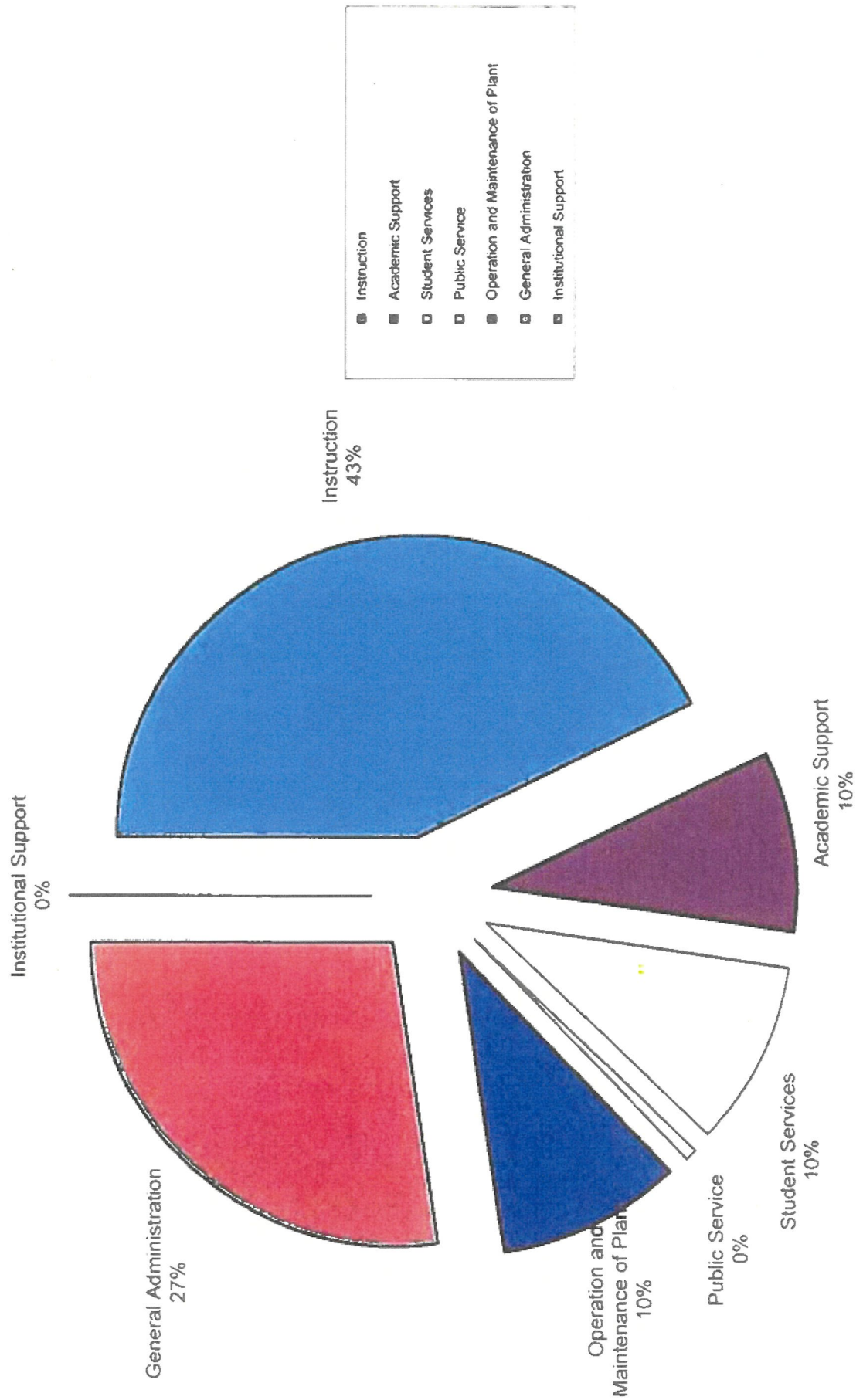
Tuition Rates



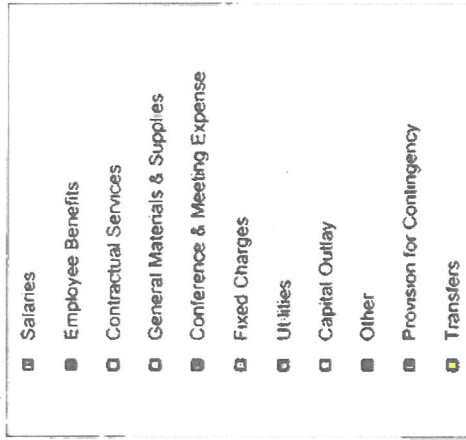
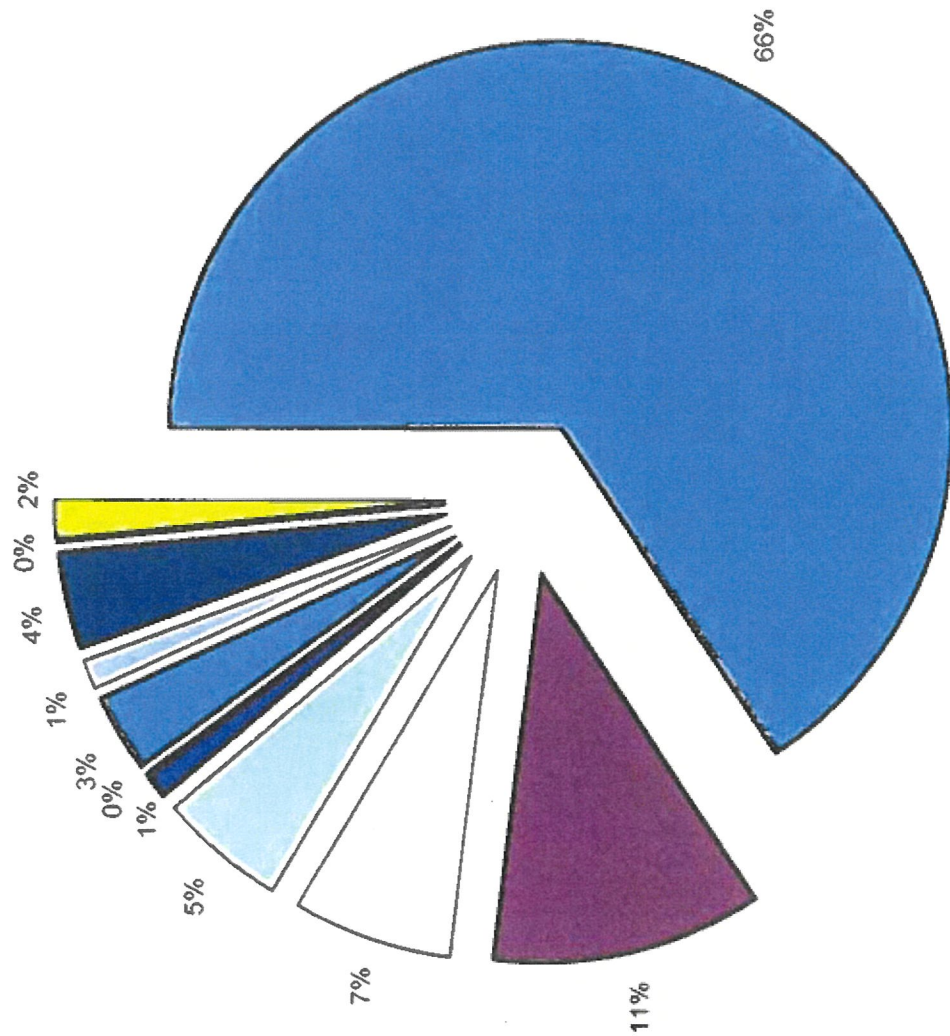
Parkland College
SUMMARY OF OPERATING BUDGETED EXPENDITURES
for Fiscal Year 2022

	Education Fund	Operation & Maintenance Fund	Total
BY PROGRAM			
Instruction	\$22,752,743	\$0	\$22,752,743
Academic Support	5,157,571	0	5,157,571
Student Services	5,241,640	0	5,241,640
Public Service	351,117	0	351,117
Operation & Maintenance	0	5,200,995	5,200,995
General Administration	14,575,282	0	14,575,282
Institutional	0	0	0
TRANSFERS	865,000	0	865,000
TOTAL BUDGET EXPENDITURES	<u>\$48,943,353</u>	<u>\$5,200,995</u>	<u>\$54,144,348</u>
Less Non-Operating Items			
Tuition Chargeback	0	0	0
ADJUSTED EXPENDITURES	<u>\$48,943,353</u>	<u>\$5,200,995</u>	<u>\$54,144,348</u>
BY OBJECT			
Salaries	\$33,754,041	\$1,823,844	\$35,577,885
Employee Benefits	5,461,377	627,457	6,088,834
Contractual Services	3,029,291	534,526	3,563,817
General Materials & Supplies	2,455,161	396,028	2,851,189
Conference & Meeting Expense	488,535	19,100	507,635
Fixed Charges	40,060	30,249	70,309
Utilities	147,400	1,619,791	1,767,191
Capital Outlay	500,000	150,000	650,000
Other	2,202,488	0	2,202,488
Provision for Contingency	0	0	0
TRANSFERS	865,000	0	865,000
TOTAL BUDGETED EXPENDITURES	<u>\$48,943,353</u>	<u>\$5,200,995</u>	<u>\$54,144,348</u>
Less Non-Operating Items			
Tuition Chargeback	0	0	0
ADJUSTED EXPENDITURES	<u>\$48,943,353</u>	<u>\$5,200,995</u>	<u>\$54,144,348</u>

Operating Expenses by Program



Operating Expenses by Object



Parkland College
FISCAL YEAR BUDGETED EXPENSES
EDUCATION FUND
for Fiscal Year 2022

	Appropriations	Adjusted Budget
INSTRUCTION		
Salaries	18,357,495	18,357,495
Employee Benefits	2,987,259	2,987,259
Contractual Services	243,779	243,779
General Materials and Supplies	982,640	982,640
Conference and Meeting Expense	112,299	112,299
Fixed Charges	5,000	5,000
Utilities	0	0
Capital Outlay	0	0
Other	64,271	64,271
	<u>\$22,752,743</u>	<u>\$22,752,743</u>
ACADEMIC SUPPORT		
Salaries	3,387,368	3,387,368
Employee Benefits	643,262	643,262
Contractual Services	481,126	481,126
General Materials and Supplies	337,628	337,628
Conference and Meeting Expense	117,305	117,305
Fixed Charges	60	60
Utilities	145,500	145,500
Capital Outlay	0	0
Other	45,322	45,322
	<u>\$5,157,571</u>	<u>\$5,157,571</u>
STUDENT SERVICES		
Salaries	3,985,706	3,985,706
Employee Benefits	696,300	696,300
Contractual Services	155,366	155,366
General Materials and Supplies	231,527	231,527
Conference and Meeting Expense	95,936	95,936
Fixed Charges	0	0
Utilities	0	0
Capital Outlay	0	0
Other	76,805	76,805
	<u>\$5,241,640</u>	<u>\$5,241,640</u>
PUBLIC SERVICE		
Salaries	218,769	218,769
Employee Benefits	72,923	72,923
Contractual Services	15,975	15,975
General Materials and Supplies	43,292	43,292
Conference and Meeting Expense	158	158
Fixed Charges	0	0
Utilities	0	0
Capital Outlay	0	0
Other	0	0
	<u>\$351,117</u>	<u>\$351,117</u>
GENERAL ADMINISTRATION		
Salaries	7,804,703	7,804,703
Employee Benefits	1,061,633	1,061,633
Contractual Services	2,133,045	2,133,045
General Materials and Supplies	860,074	860,074
Conference and Meeting Expense	162,837	162,837
Fixed Charges	35,000	35,000
Utilities	1,900	1,900
Capital Outlay	500,000	500,000
Other	2,016,090	2,016,090
	<u>\$14,575,282</u>	<u>\$14,575,282</u>
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
	<u>\$0</u>	<u>\$0</u>
TRANSFERS NET	<u>865,000</u>	<u>865,000</u>
GRAND TOTAL	<u>\$48,943,353</u>	<u>\$48,943,353</u>

Parkland College
BUDGETED REVENUES AND EXPENDITURES
OPERATIONS AND MAINTENANCE
For Fiscal Year 2022

	<u>Appropriations</u>	<u>Adjusted Budget</u>
REVENUES		
Local Government Sources	\$6,193,868	\$6,193,868
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	745,000	745,000
TRANSFERS	<u>0</u>	<u>0</u>
GRAND TOTAL	<u>\$6,943,868</u>	<u>\$6,943,868</u>
EXPENDITURES		
Salaries	1,823,844	1,823,844
Benefits	627,457	627,457
Contractual Services	534,526	534,526
Commodities	396,028	396,028
Travel and Meeting	19,100	19,100
Fixed Charges	30,249	30,249
Utilities	1,619,791	1,619,791
Capital Outlay	150,000	150,000
Other	0	0
Contingency	0	0
TRANSFERS	<u>0</u>	<u>0</u>
GRAND TOTAL	<u>\$5,200,995</u>	<u>\$5,200,995</u>

Parkland College
BUDGETED REVENUES AND EXPENDITURES
OPERATIONS AND MAINTENANCE RESTRICTED
For Fiscal Year 2022

	<u>Appropriations</u>	<u>Adjusted Budget</u>
REVENUES		
Local Government Sources	\$2,314,542	\$2,314,542
State Government	0	0
Federal Government	0	0
Student Tuition and Fees	545,486	545,486
Sales and Services	0	0
Investments	20,000	20,000
Other Revenues	0	0
TRANSFERS	<u>0</u>	<u>0</u>
GRAND TOTAL	<u>\$2,880,028</u>	<u>\$2,880,028</u>
EXPENDITURES		
Salaries	0	0
Benefits	0	0
Contractual Services	430,658	430,658
Commodities	(108,855)	(108,855)
Travel and Meeting	0	0
Fixed Charges	0	0
Utilities	0	0
Capital Outlay	4,255,095	4,255,095
Other	0	0
Contingency	0	0
TRANSFERS	<u>545,486</u>	<u>545,486</u>
GRAND TOTAL	<u>\$5,122,384</u>	<u>\$5,122,384</u>

Parkland College
BUDGETED REVENUES AND EXPENDITURES
BOND AND INTEREST FUND
for Fiscal Year 2022

	<u>Appropriations</u>	<u>Adjusted Budget</u>
REVENUES		
Local Government Sources	\$4 936,821	\$4,936,821
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	<u>545,486</u>	<u>545,486</u>
GRAND TOTAL	<u>\$5,482,307</u>	<u>\$5,482,307</u>
EXPENDITURES		
Salaries	0	0
Benefits	0	0
Contractual Services	0	0
Commodities	0	0
Travel and Meeting	0	0
Fixed Charges	5 589 210	5,589,210
Utilities	0	0
Capital Outlay	0	0
Other	0	0
Contingency	0	0
TRANSFERS	<u>0</u>	<u>0</u>
GRAND TOTAL	<u>\$5,589,210</u>	<u>\$5,589,210</u>

Parkland College
BUDGETED REVENUES AND EXPENDITURES
AUXILIARY ENTERPRISES FUND
for Fiscal Year 2022

	<u>Appropriations</u>	<u>Adjusted Budget</u>
REVENUES		
Local Government Sources	\$0	\$0
State Government	0	0
Federal Government	0	0
Student Tuition and Fees	2,706,222	2,706,222
Sales and Services	3,191,000	3,191,000
Investments	2,000	2,000
Other Revenues	46,000	46,000
TRANSFERS	<u>875,000</u>	<u>875,000</u>
GRAND TOTAL	<u>\$6,820,222</u>	<u>\$6,820,222</u>
EXPENDITURES		
Salaries	2,502,858	2,502,858
Benefits	412,799	412,799
Contractual Services	1,229,201	1,229,201
Commodities	2,047,706	2,047,706
Travel and Meeting	255,436	255,436
Fixed Charges	571,855	571,855
Utilities	1,900	1,900
Capital Outlay	0	0
Other	252,361	252,361
Contingency	0	0
TRANSFERS	<u>0</u>	<u>0</u>
GRAND TOTAL	<u>\$7,274,116</u>	<u>\$7,274,116</u>

FISCAL YEAR 2022 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>1,525,000</u>	\$ 4,775,000
Federal Government Sources		
Department of Education Financial Aid	26,500,000	
Department of Education Restricted Grants	350,000	
Department of Education Un-Restricted Grants	6,300,000	
Other Federal Sources	<u>650,000</u>	\$ 33,800,000
Other Sources		
Other Restricted Revenues	100,000	
Investment Revenue	-	
Facility Rental	<u>-</u>	\$ 100,000
GRAND TOTAL		<u>\$ 38,675,000</u>

FISCAL YEAR 2022 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>260,500</u>	\$ 1,385,500
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 Lost Revenues	6,300,000	
Other Financial Aid	<u>26,500,000</u>	\$ 32,800,000
GRAND TOTAL		<u>\$ 38,675,000</u>

Parkland College
BUDGETED REVENUES AND EXPENDITURES
AUDIT FUND
for Fiscal Year 2022

	<u>Appropriations</u>	<u>Adjusted Budget</u>
REVENUES		
Local Government Sources	\$86,410	\$86,410
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	<u>0</u>	<u>0</u>
GRAND TOTAL	<u>\$86,410</u>	<u>\$86,410</u>
EXPENDITURES		
Salaries	0	0
Benefits	0	0
Contractual Services	69,000	69,000
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	<u>0</u>	<u>0</u>
GRAND TOTAL	<u>\$69,000</u>	<u>\$69,000</u>

Parkland College
BUDGETED REVENUES AND EXPENDITURES
LIABILITY, PROTECTION AND SETTLEMENT FUND
for Fiscal Year 2022

	<u>Appropriations</u>	<u>Adjusted Budget</u>
REVENUES		
Local Government Sources	\$3,525,827	\$3,525,827
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	<u>0</u>	<u>0</u>
GRAND TOTAL	<u>\$3,525,827</u>	<u>\$3,525,827</u>
EXPENDITURES		
Salaries	1,148,322	1,148,322
Benefits	1,069,355	1,069,355
Contractual Services	273,422	273,422
Commodities	148,910	148,910
Travel and Meeting	23,484	23,484
Fixed Charges	600,000	600,000
Utilities	0	0
Capital Outlay	0	0
Other	5,700	5,700
Contingency	0	0
TRANSFERS	<u>0</u>	<u>0</u>
GRAND TOTAL	<u>\$3,269,193</u>	<u>\$3,269,193</u>

FISCAL YEAR 2022 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		\$ -

FISCAL YEAR 2022 BUDGETED EXPENDITURES

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

FISCAL YEAR 2022 BUDGETED REVENUES

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

FISCAL YEAR 2022 BUDGETED EXPENDITURES

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

OPERATING FUNDS REVENUE COMPARISON

	2020-2021 BUDGET	2021-2022 BUDGET	INCREASE (DECREASE)
OPERATING REVENUES BY SOURCE			
Local Government			
Current Taxes	\$ 21 413,919	\$ 22 168 325	3 52%
Back Taxes	114,000	121 000	6 14%
Chargeback Revenue	-	-	0 00%
Corporate Personal Property Replacement Tax	<u>2,400,000</u>	<u>2,400,000</u>	0 00%
TOTAL LOCAL GOVERNMENT	<u>23,927,919</u>	<u>24 689,325</u>	3 18%
State Government			
ICCB Credit Hour Grants	4,444,130	4,397,625	-1 05%
ICCB Equalization Grants	50,000	50 000	0 00%
IBHE Vocational Grant	490,330	441,658	-9 93%
TOTAL STATE GOVERNMENT	<u>4,984,460</u>	<u>4,889,283</u>	-1 91%
Federal Government			
Other Federal Sources	<u>125,000</u>	<u>125,000</u>	0 00%
TOTAL FEDERAL SOURCES	<u>125,000</u>	<u>125,000</u>	0.00%
Student Tuition and Fees			
Tuition	18,945,187	19,704 965	4 01%
Fees	<u>2,814,235</u>	<u>3,005,576</u>	6 80%
TOTAL TUITION AND FEES	<u>21,759,422</u>	<u>22,710,541</u>	4 37%
Other Sources			
Sale and Service Fees	188 500	188,500	0 00%
Facilities Revenue	770 000	740,000	-3 90%
Investment Revenue	522 000	157,000	-69 92%
Other	<u>216 500</u>	<u>218,500</u>	0 92%
TOTAL OTHER SOURCES	<u>1,697 000</u>	<u>1,304,000</u>	-23 16%
TOTAL BUDGETED REVENUES	<u>\$ 52,493,801</u>	<u>\$ 53 718,149</u>	2 33%
Less Non-Operating Items			
Tuition Chargeback		-	0.00%
ADJUSTED REVENUE	<u>\$ 52,493,801</u>	<u>\$ 53,718,149</u>	2 33%

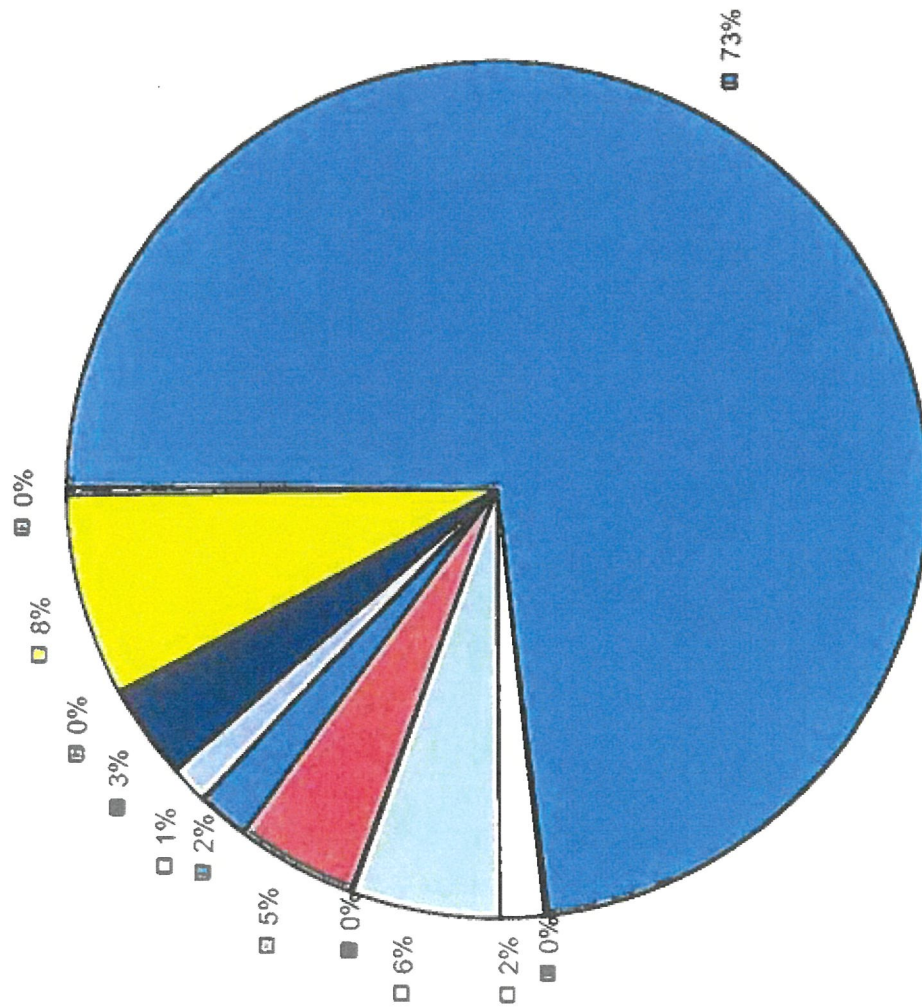
OPERATING FUND EXPENDITURES COMPARISON

	2019-2020 BUDGET	2020-2021 BUDGET	% OF INCREASE (DECREASE)
<u>BY PROGRAM</u>			
Instruction	25,868,694	\$ 22,752,743	-12.05%
Academic Support	5,836,028	5,157,571	-11.63%
Student Services	5,225,685	5,241,640	0.31%
Public Service	464,073	351,117	-24.34%
Operation and Maintenance of Plant	5,398,181	5,200,995	-3.65%
General Administration	13,801,065	14,575,282	5.61%
Institutional Support	-	-	0.00%
TRANSFERS	865,000	865,000	0.00%
TOTAL BUDGETED EXPENDITURES	<u>\$ 57,458,726</u>	<u>\$ 54,144,348</u>	-5.77%
Less Nonoperating Items			
Tuition Chargeback	-	-	0.00%
ADJUSTED EXPENDITURES	<u>\$ 57,458,726</u>	<u>\$ 54,144,348</u>	-5.77%
<u>BY OBJECT</u>			
Salaries	37,734,251	35,577,885	-5.71%
Employee Benefits	6,916,671	6,088,834	-11.97%
Contractual Services	3,059,333	3,563,817	16.49%
General Materials & Supplies	3,542,215	2,851,189	-19.51%
Conference & Meeting Expense	586,316	507,635	-13.42%
Fixed Charges	70,309	70,309	0.00%
Utilities	1,835,191	1,767,191	-3.71%
Capital Outlay	650,000	650,000	0.00%
Other	2,199,440	2,202,488	0.14%
Provision for Contingency	-	-	0.00%
TRANSFERS	865,000	865,000	0.00%
TOTAL BUDGETED EXPENDITURES	<u>\$ 57,458,726</u>	<u>\$ 54,144,348</u>	-5.77%
Less Nonoperating Items			
Tuition Chargeback	-	-	0.00%
ADJUSTED EXPENDITURES	<u>\$ 57,458,726</u>	<u>\$ 54,144,348</u>	-5.77%

PARKLAND COLLEGE EQUALIZED ASSESSED VALUATIONS

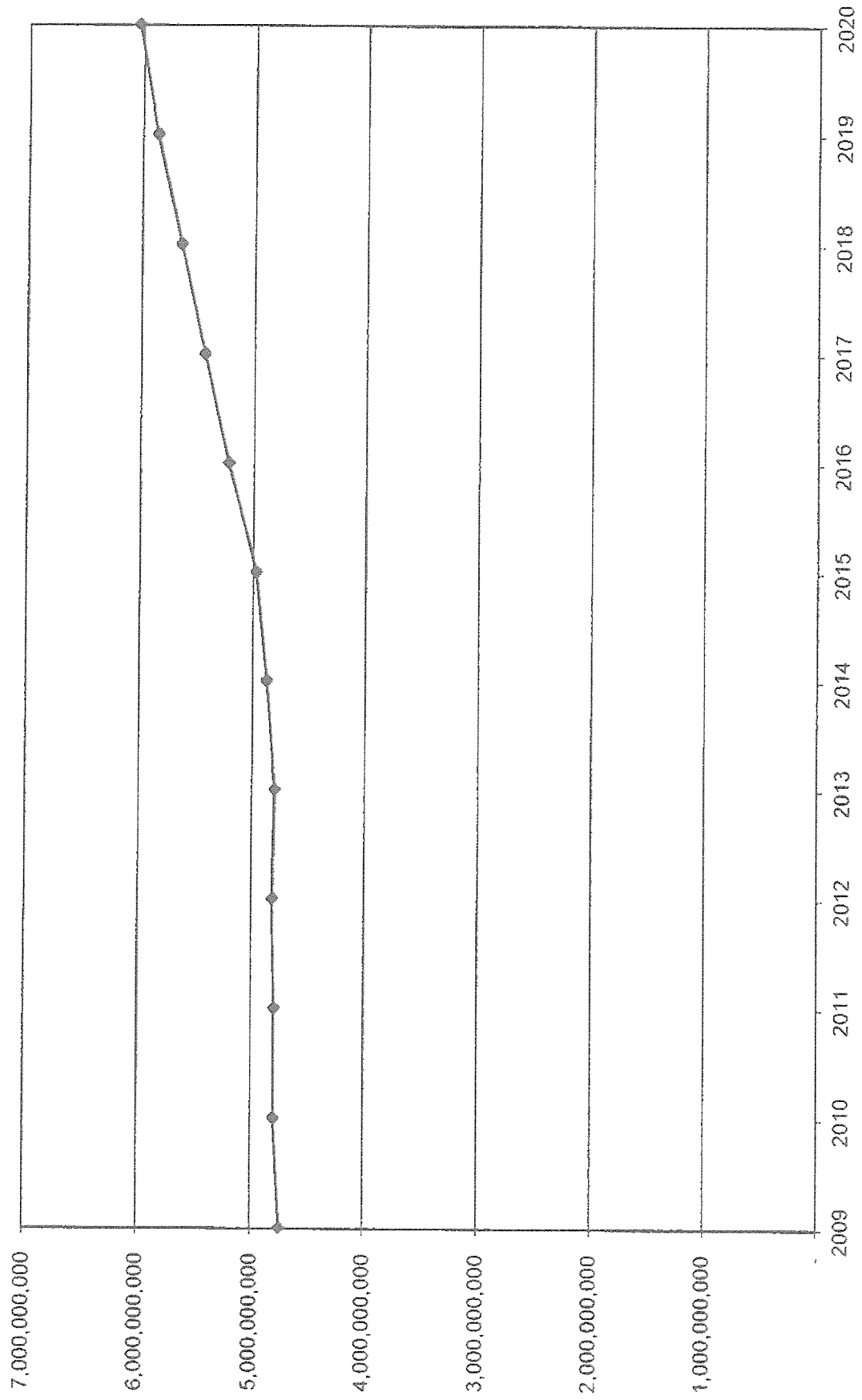
COUNTY	TAX YEAR 2009	TAX YEAR 2010	TAX YEAR 2011	TAX YEAR 2012	TAX YEAR 2013	TAX YEAR 2014	TAX YEAR 2015	TAX YEAR 2016	TAX YEAR 2017	TAX YEAR 2018	TAX YEAR 2019	ESTIMATED TAX YEAR 2020	PER CENT CHANGE	PER CENT TOTAL
CHAMPAIGN	3,578,173,147	3,602,160,901	3,577,235,959	3,555,879,352	3,495,210,920	3,542,030,898	3,603,466,479	3,807,025,662	3,970,870,297	4,131,006,412	4,289,103,023	4,407,463,573	2.76%	73.01%
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	11,433,945	5.30%	0.19%
DEWITT	74,274,080	72,965,141	76,496,177	77,636,422	79,976,784	86,559,619	86,198,381	89,904,005	92,463,660	96,035,712	98,855,905	100,504,343	1.75%	1.67%
DOUGLAS	240,503,383	248,770,699	251,636,058	254,139,581	262,791,029	266,599,451	283,012,920	299,893,082	310,106,381	319,507,185	329,403,398	336,540,217	2.17%	5.57%
EDGAR	2,976,350	3,188,451	3,188,000	3,667,574	3,955,329	4,288,109	4,392,900	4,877,010	5,042,910	5,242,730	5,308,490	5,512,080	3.84%	0.09%
FORD	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	255,703,676	266,450,685	274,054,609	2.85%	4.54%
IROQUOIS	86,146,726	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	119,129,717	8.13%	1.97%
LIVINGSTON	58,537,706	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	85,644,553	4.60%	1.42%
MCCLEAN	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	211,528,769	1.94%	3.50%
MCCLINTOCK	2,888,600	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	5,765,958	6.45%	0.10%
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	407,638,547	420,813,458	435,908,684	457,221,704	4.89%	7.57%
VERMILION	12,408,340	13,038,583	13,294,313	15,016,004	15,910,293	17,101,086	17,621,449	18,244,975	18,757,472	19,567,357	20,629,043	21,763,640	5.50%	0.36%
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	5,851,731,009	5,961,515,040	6,036,663,108	2.99%	100.00%

2020
Tax Year EAV



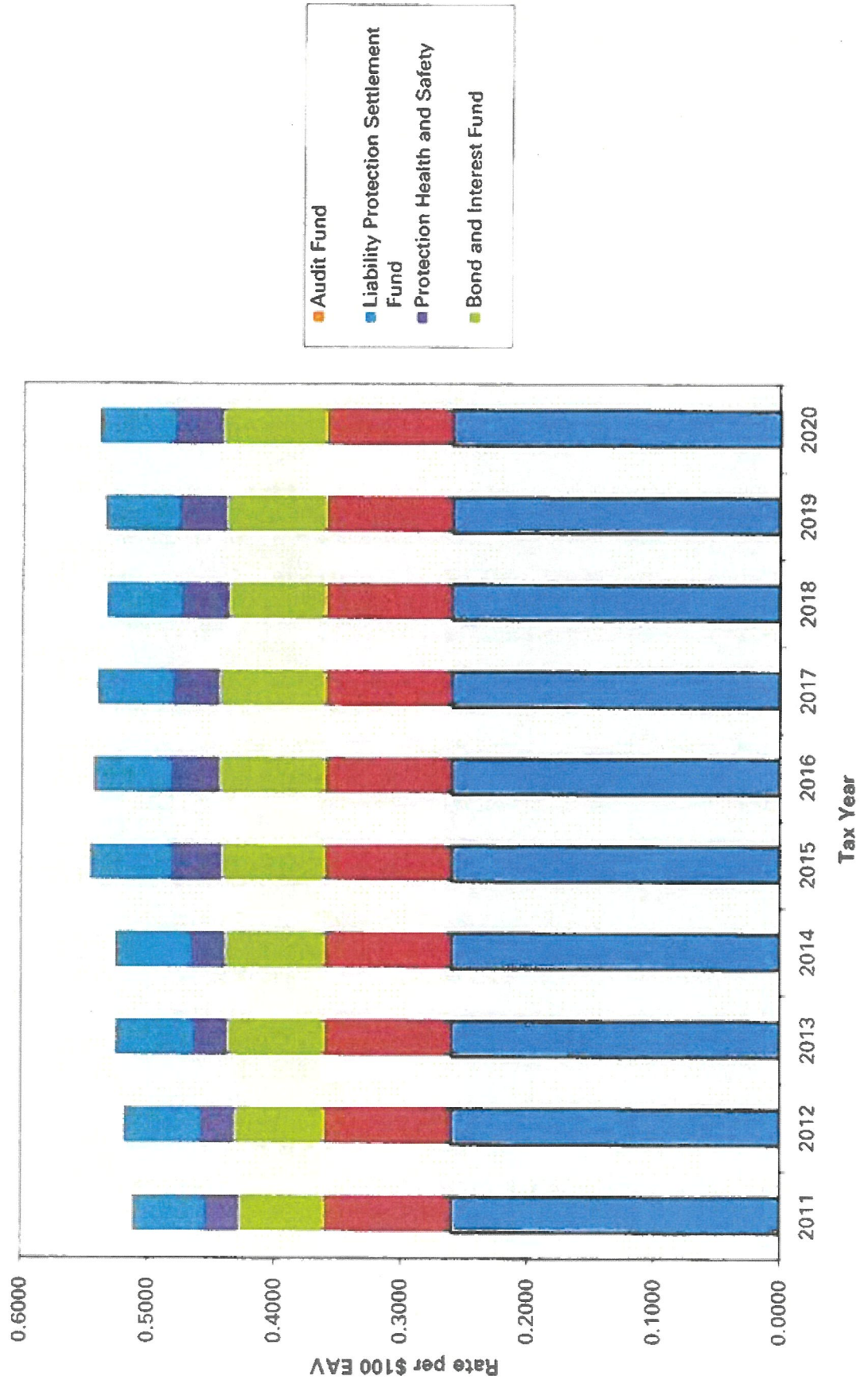
- CHAMPAIGN
- COLES
- DEWITT
- DOUGLAS
- EDGAR
- FORD
- IROQUOIS
- LIVINGSTON
- MCLEAN
- MOULTRIE
- PIATT
- VERMILION

Equalized Assessed Valuations



PARKLAND COLLEGE TAX RATES														ESTIMATED TAX YEAR 2020	TAX YEAR 2019	TAX YEAR 2018	TAX YEAR 2017	TAX YEAR 2016	TAX YEAR 2015	TAX YEAR 2014	TAX YEAR 2013	TAX YEAR 2012	TAX YEAR 2011	TAX YEAR 2010	TAX YEAR 2009	% 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	0.2600	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%	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	0.1000	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%	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	0.0847	0.0847	0.0847	0.0847	0.0847	0.0791	0.0824	0.0772	0.0841	0.0824	0.0841	0.0847	0.0847	0.0847	0.0847	0.0824	4.17%
SPECIAL LEVIES																										
Audit	0.0019	0.0019	0.0010	0.0010	0.0010	0.0010	0.0010	0.0014	0.0014	0.0014	0.0014	0.0014	0.0014	0.0014	0.0015	0.0015	0.0015	0.0014	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	0.00%
Tort Liability	0.0390	0.0344	0.0354	0.0374	0.0375	0.0375	0.0375	0.0355	0.0341	0.0341	0.0341	0.0341	0.0341	0.0341	0.0336	0.0328	0.0347	0.0341	0.0336	0.0336	0.0336	0.0336	0.0336	0.0336	0.0328	-2.38%
Property Insurance	0.0063	0.0063	0.0068	0.0083	0.0083	0.0082	0.0082	0.0096	0.0097	0.0097	0.0097	0.0097	0.0097	0.0097	0.0103	0.0104	0.0098	0.0097	0.0103	0.0103	0.0103	0.0103	0.0103	0.0103	0.0104	0.97%
Medicare	0.0117	0.0115	0.0125	0.0117	0.0115	0.0113	0.0113	0.0125	0.0126	0.0126	0.0113	0.0126	0.0126	0.0126	0.0111	0.0109	0.0116	0.0120	0.0111	0.0111	0.0111	0.0111	0.0111	0.0109	0.0111	-1.80%
State Unemployment	0.0002	0.0002	0.0002	0.0010	0.0010	0.0010	0.0008	0.0005	0.0003	0.0003	0.0003	0.0003	0.0003	0.0003	0.0009	0.0017	0.0002	0.0003	0.0009	0.0009	0.0009	0.0009	0.0009	0.0017	0.0017	88.89%
Worker's Compensation	0.0016	0.0018	0.0019	0.0019	0.0019	0.0014	0.0015	0.0016	0.0021	0.0015	0.0014	0.0015	0.0016	0.0021	0.0015	0.0025	0.0018	0.0016	0.0021	0.0015	0.0015	0.0015	0.0015	0.0025	0.0025	66.67%
Protection, Health and Safety	0.0267	0.0254	0.0254	0.0263	0.0271	0.0267	0.0267	0.0384	0.0367	0.0400	0.0400	0.0400	0.0384	0.0367	0.0375	0.0383	0.0374	0.0384	0.0367	0.0375	0.0375	0.0375	0.0375	0.0383	0.0383	2.13%
TOTAL TAX RATE	0.5085	0.5064	0.5120	0.5191	0.5253	0.5259	0.5460	0.5436	0.5410	0.5460	0.5460	0.5460	0.5436	0.5410	0.5355	0.5405	0.5342	0.5436	0.5410	0.5355	0.5355	0.5355	0.5355	0.5405	0.5405	0.93%

Tax Rate History



STAFFING SNAPSHOT AND HISTORY
JUNE 30, 2021

Division Department	Administrative Staff	Confidential Supervisory Staff	Professional Support Staff	Full Time Faculty	Public Safety Officers	Total Headcount
Executive Services						
President's Office	2	1	0	0		3
Foundation	1	0	1	0		2
Institutional Acct., Research, Grants & Contracts	1	0	5	0		6
Communications & External Affairs						
Vice-President's Office	2	0	0	0		2
Child Development Center	0	1	9	0		10
Marketing/Public Relations	1	1	5	0		7
Reprographics	0	1	2	0		3
Community Education	1	1	8	0		10
Academic Services						
Vice President's Office	1	1	1	0		3
Dean, Learning Support	1	0	4	0		5
Library	1	0	3	3		7
Center for Academic Success	1	0	2	0		3
Dean, Career & Technical Education	1	0	3	0		4
Assistant Dean Adult Education/Workforce Dev	1	0	1	0		2
Aviation	0	0	2	10		12
Business/Computer Science, & Technologies	0	0	0	13		13
Agriculture/Engineering Science & Technologies	0	0	1	16		17
Dean, Arts & Sciences	1	0	4	0		5
Fine & Applied Arts	0	0	2	12		14
Humanities	0	0	0	28		28
Mathematics	0	0	0	13		13
Natural Sciences	0	0	3	18		21
Planetarium	0	0	1	0		1
Social Sciences & Human Services	0	0	0	11		11
Health Professions	2	1	4	26		33
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	1	0		2
Admissions	0	2	14	0		16
Financial Aid	0	1	7	0		8
Dean, Counseling Services	1	0	0	0		1
Counseling & Advising	1	0	14	5		20
Accessibility Services	0	0	4	0		4
Assessment	1	0	5	0		6
Student Support Services/TRIO	0	0	4	0		4
Public Safety	1	0	4	0	12	17
Administrative Services						
Vice President's Office	1	0	0	0		1
Business Office	1	0	6	0		7
Physical Plant	1	1	39	0		41
Payroll	0	1	1	0		2
Human Resources	1	6	0	0		7
Campus Technologies	1	4	29	0		34
Bookstore	0	1	2	0		3
FY 2021 Totals	32	26	197	155	12	422
FY 2020 Totals	31	27	195	170	13	436
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.

