

2025 – 2026

BUDGET

PARKLAND COLLEGE - COMMUNITY
COLLEGE DISTRICT #505
STATE OF ILLINOIS



TENTATIVE

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, 2025, and Ending June 30, 2026

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 2025-2026, 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 17th day of September, 2025, 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, 2025, and ending June 30, 2026.

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

APPROVED: _____ Chairman, Board of Trustees

September 17, 2025
Date

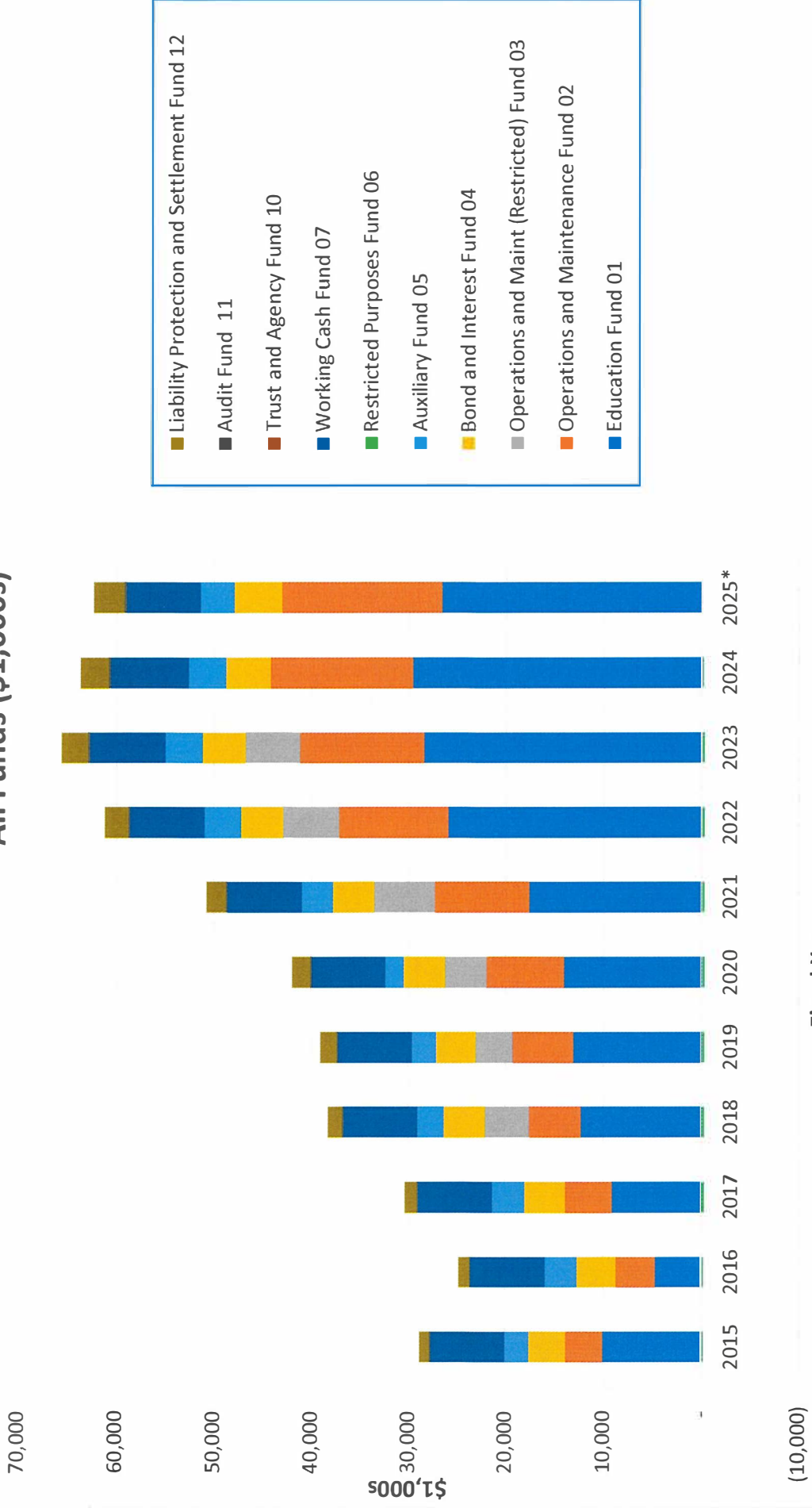
SUMMARY OF FISCAL YEAR 2026 BUDGET BY FUND

	<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)	\$ 26,636,796	\$ 16,459,860	\$ (2,964)	\$ 246,262	\$ 3,103,573	
Budgeted Revenues	58,845,423	9,443,699	22,350,000	110,977	3,875,702	
Budgeted Expenditures	63,484,296	6,802,430	22,350,000	95,000	3,875,118	
Budgeted Transfers from (to) Other Funds	<u>(575,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Budgeted Ending Balance	<u>\$ 21,422,923</u>	<u>\$ 19,101,129</u>	<u>\$ (2,964)</u>	<u>\$ 262,239</u>	<u>\$ 3,104,157</u>	
	<u>CAPITAL PROJECTS</u>		<u>PROPRIETARY FUND</u>	<u>DEBT SERVICE</u>	<u>FIDUCIARY FUNDS</u>	
	Operations and Maintenance Fund (Restricted)	Auxiliary Enterprises Fund	Bond & Interest Fund	Trust and Agency Fund	Working Cash Fund	
Beginning Balance (Estimated)	\$ (2,686,040)	\$ 3,459,488	\$ 4,859,061	\$ -	\$ 7,600,000	
Budgeted Revenues	5,442,566	7,979,647	6,813,096	-	375,000	
Budgeted Expenditures	4,566,412	10,072,468	7,022,410	-	-	
Budgeted Transfers from (to) Other Funds	<u>(564,158)</u>	<u>950,000</u>	<u>564,158</u>	<u>-</u>	<u>(375,000)</u>	
Budgeted Ending Balance	<u>\$ (2,374,044)</u>	<u>\$ 2,316,667</u>	<u>\$ 5,213,905</u>	<u>\$ -</u>	<u>\$ 7,600,000</u>	

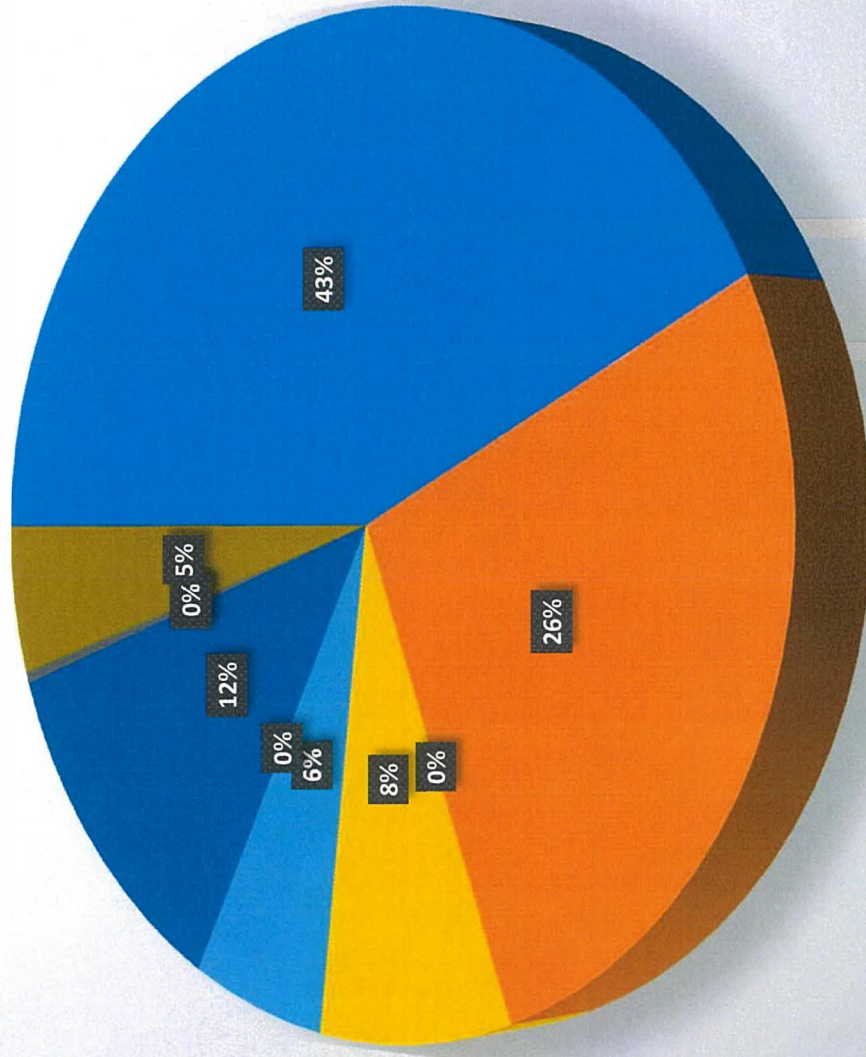
THE OFFICIAL BUDGET WHICH IS ACCURATELY SUMMARIZED IN THIS DOCUMENT WAS APPROVED BY THE BOARD OF TRUSTEES ON SEPTEMBER 17, 2025.

ATTEST: SECRETARY, BOARD OF TRUSTEES

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



Parkland College Fund Balances FY2025* (%s)

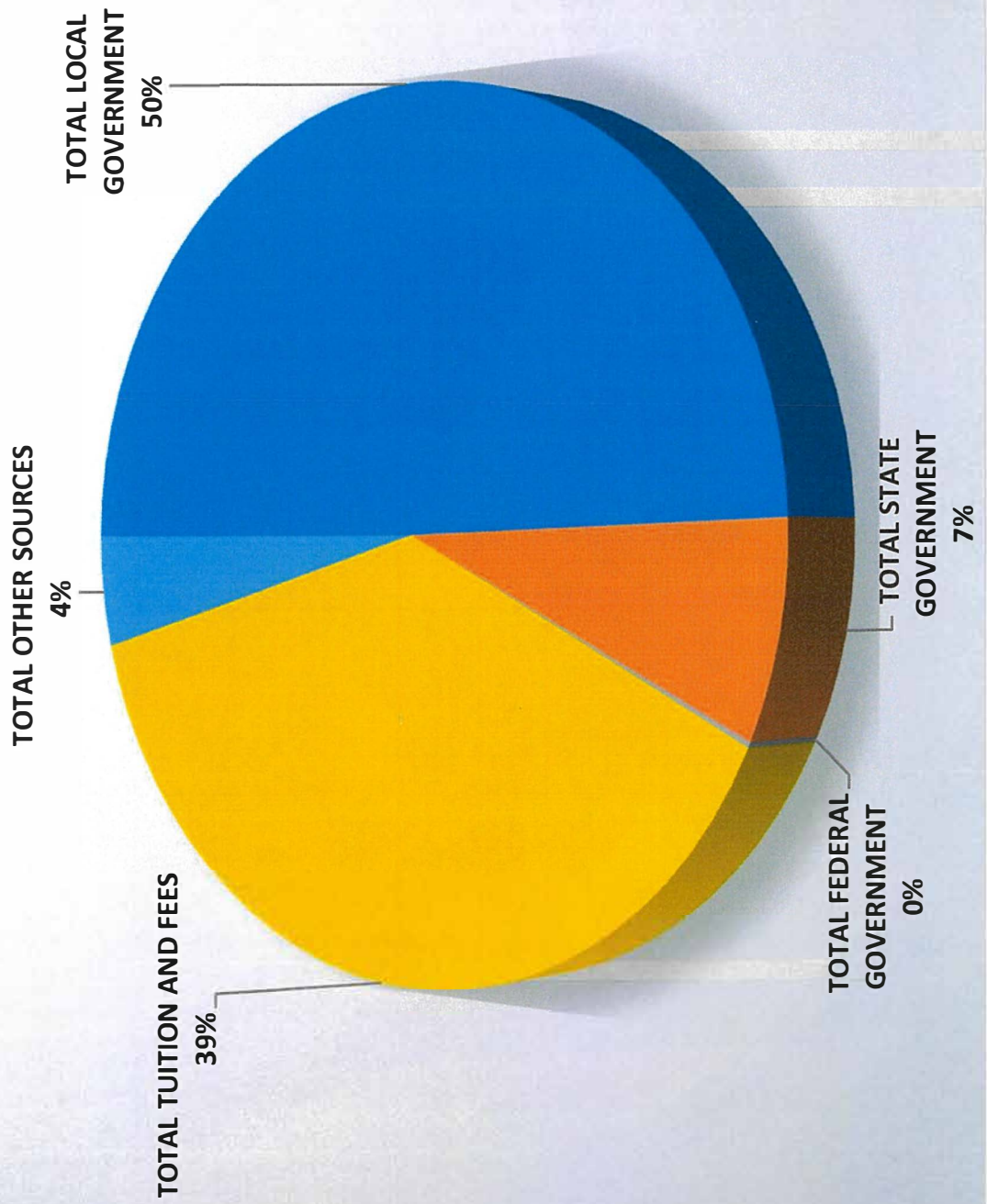


- Education Fund 01
- Operations and Maintenance Fund 02
- Operations and Maint (Restricted) Fund 03
- Bond and Interest Fund 04
- Auxiliary Fund 05
- Restricted Purposes Fund 06
- Working Cash Fund 07
- Trust and Agency Fund 10
- Audit Fund 11
- Liability Protection and Settlement Fund 12

Parkland College
SUMMARY OF ESTIMATED REVENUES - ORIGINAL
for Fiscal Year 2026

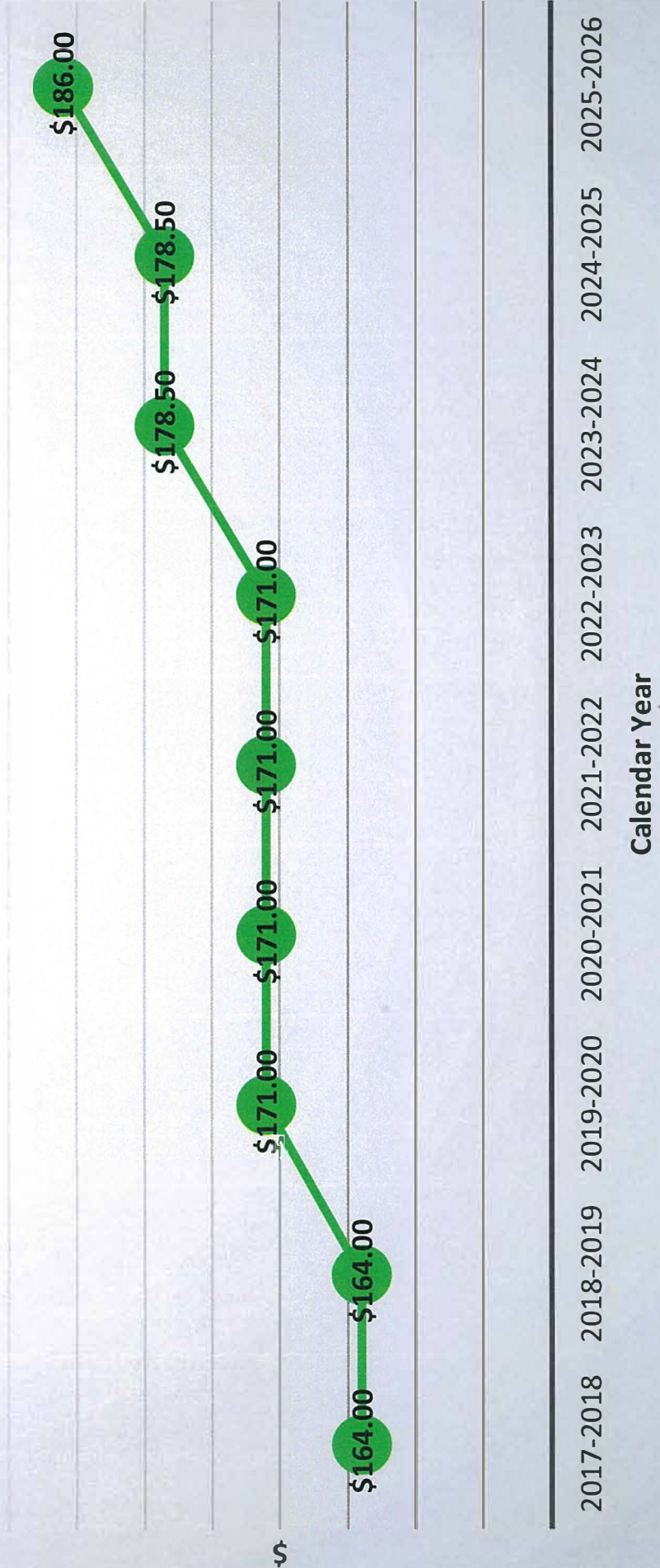
	Education	Operations & Maintenance	Total Operating
<hr/>			
OPERATING REVENUES BY SOURCE			
Local Government			
Current Taxes	\$22,095,420	\$8,498,239	\$30,593,659
Back Taxes	130,000	50,000	180,000
CPPRTax	3,000,000	0	3,000,000
TOTAL LOCAL GOVERNMENT	<hr/> 25,225,420	<hr/> 8,548,239	<hr/> 33,773,659
State Government			
ICCB Credit Hours Grants	4,603,825	0	4,603,825
Other State Sources	464,199	0	464,199
TOTAL STATE GOVERNMENT	<hr/> 5,068,024	<hr/> 0	<hr/> 5,068,024
Federal Government			
Other Federal Sources	150,000	0	150,000
TOTAL FEDERAL GOVERNMENT	<hr/> 150,000	<hr/> 0	<hr/> 150,000
Student Tuition and Fees			
Tuition	23,162,052	0	23,162,052
Fees	3,217,927	0	3,217,927
TOTAL TUITION AND FEES	<hr/> 26,379,979	<hr/> 0	<hr/> 26,379,979
Other Sources			
Sales and Service Fees	253,000	0	253,000
Facilities Revenue	0	740,460	740,460
Investment Revenue	1,705,000	150,000	1,855,000
Other Revenue	64,000	5,000	69,000
TOTAL OTHER SOURCES	<hr/> 2,022,000	<hr/> 895,460	<hr/> 2,917,460
TOTAL BUDGETED REVENUES	<hr/> \$58,845,423	<hr/> \$9,443,699	<hr/> \$68,289,122
Less Non-Operating Items			
ADJUSTED REVENUE	<hr/> \$58,845,423	<hr/> \$9,443,699	<hr/> \$68,289,122

Parkland College Budgeted Operating Revenues FY2026



- TOTAL LOCAL GOVERNMENT
- TOTAL STATE GOVERNMENT
- TOTAL FEDERAL GOVERNMENT
- TOTAL TUITION AND FEES
- TOTAL OTHER SOURCES

Parkland College In-District Tuition & Fees FY2018 - FY2026



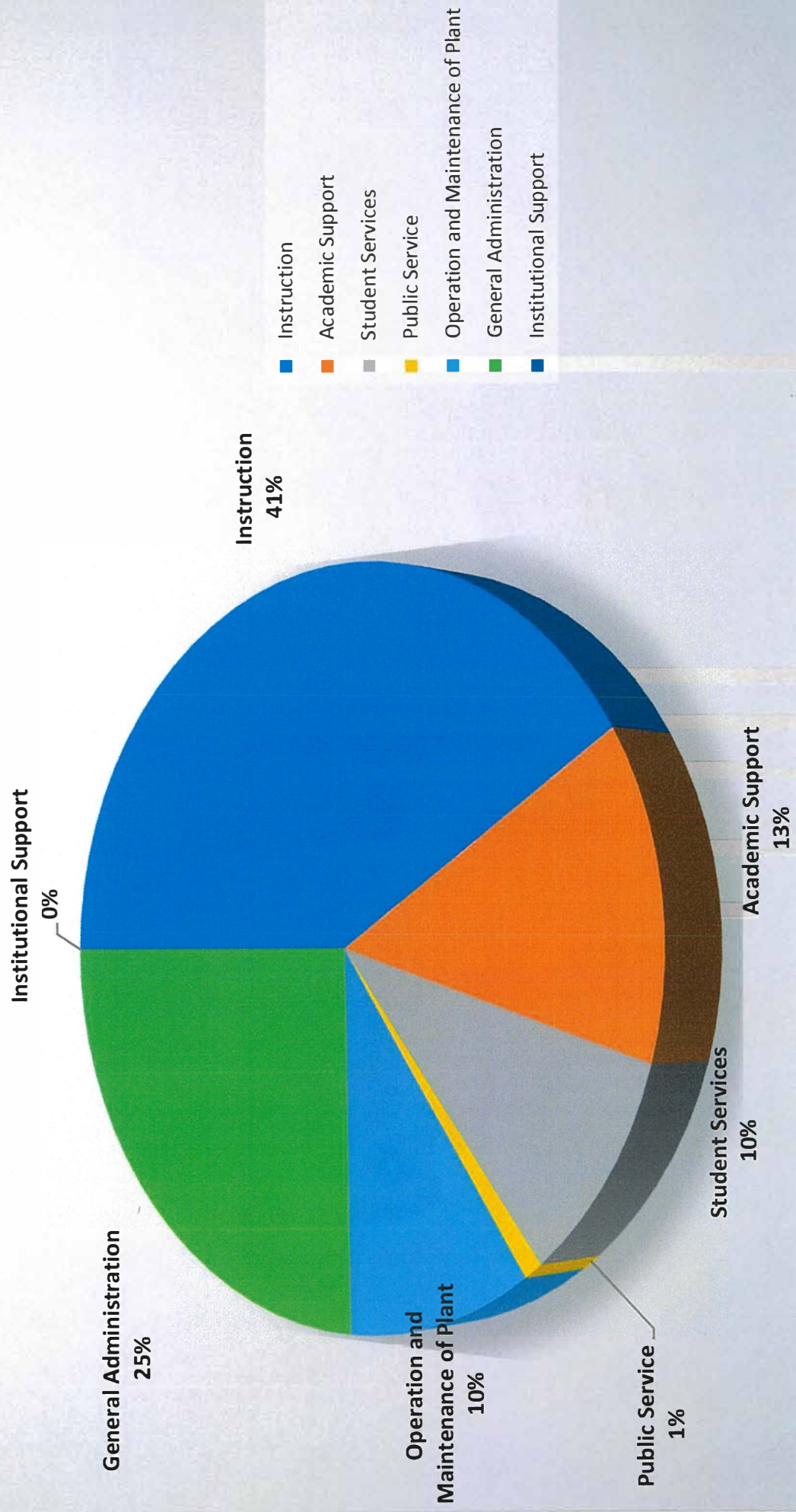
Parkland College
SUMMARY OF OPERATING BUDGETED EXPENDITURES
for Fiscal Year 2026

	Education Fund	Operation & Maintenance Fund	Total
BY PROGRAM			
Instruction	\$28,729,823	\$0	\$28,729,823
Academic Support	9,223,385	0	9,223,385
Student Services	6,704,183	0	6,704,183
Public Service	622,000	0	622,000
Operation & Maintenance	0	6,782,430	6,782,430
General Administration	17,629,905	20,000	17,649,905
TRANSFERS	575,000	0	575,000
TOTAL BUDGET EXPENDITURES	<u>\$63,484,296</u>	<u>\$6,802,430</u>	<u>\$70,286,726</u>
Less Non-Operating Items			
ADJUSTED EXPENDITURES	<u>\$63,484,296</u>	<u>\$6,802,430</u>	<u>\$70,286,726</u>
BY OBJECT			
Salaries	\$41,190,985	\$2,057,988	\$43,248,973
Employee Benefits	9,230,627	1,085,438	10,316,065
Contractual Services	5,091,227	1,243,876	6,335,103
General Materials & Supplies	2,620,801	416,028	3,036,829
Conference & Meeting Expense	696,707	19,100	715,807
Fixed Charges	68,060	60,000	128,060
Utilities	0	1,770,000	1,770,000
Capital Outlay	1,885,000	150,000	2,035,000
Other	2,125,889	0	2,125,889
TRANSFERS	575,000	0	575,000
TOTAL BUDGETED EXPENDITURES	<u>\$63,484,296</u>	<u>\$6,802,430</u>	<u>\$70,286,726</u>
Less Non-Operating Items			
ADJUSTED EXPENDITURES	<u>\$63,484,296</u>	<u>\$6,802,430</u>	<u>\$70,286,726</u>

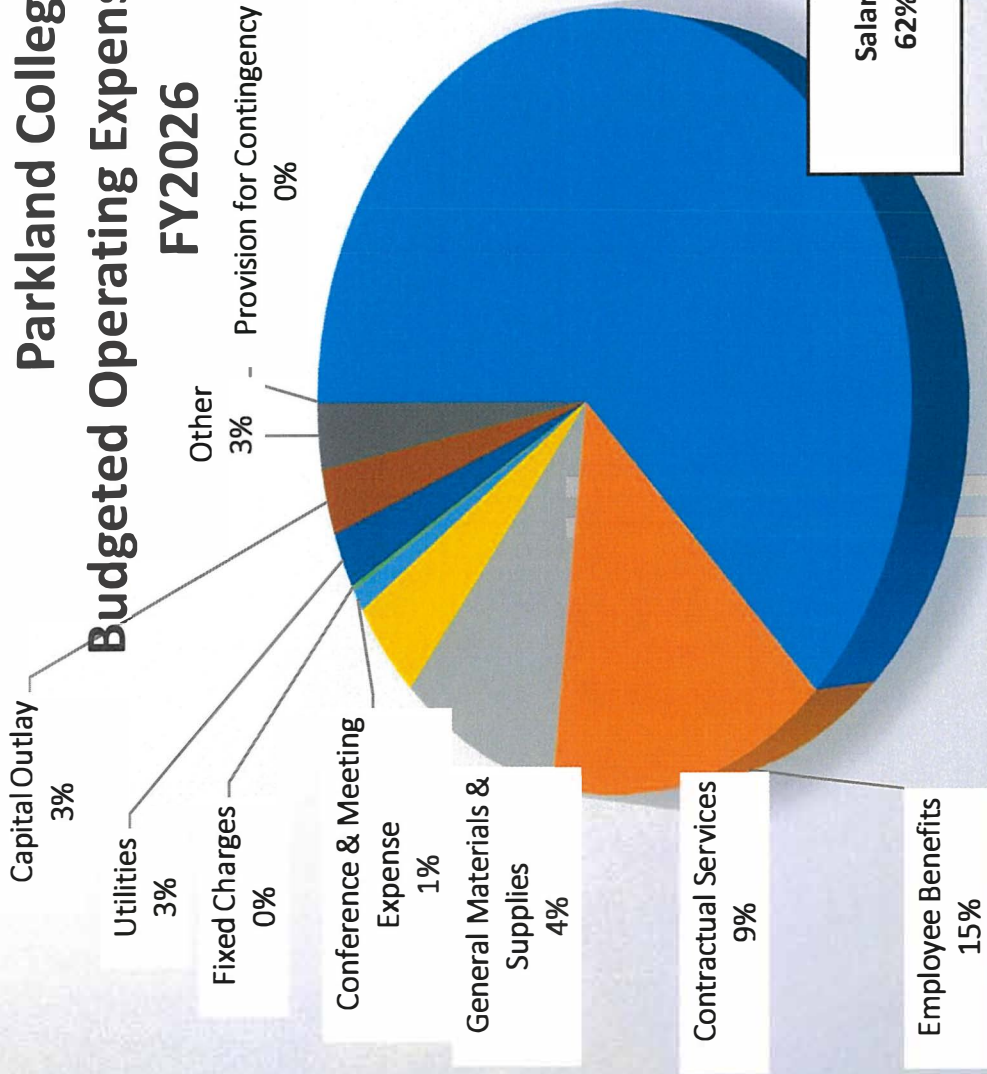
Parkland College

Budgeted Operating Expenses by Program

FY2026



Parkland College Budgeted Operating Expenses by Object FY2026



Parkland College
FISCAL YEAR BUDGETED EXPENSES
EDUCATION FUND
for Fiscal Year 2026

	<u>Appropriations</u>	<u>Adjusted Budget</u>
INSTRUCTION		
Salaries	22,131,546	22,131,546
Employee Benefits	5,113,221	5,113,221
Contractual Services	227,664	227,664
General Materials and Supplies	1,065,752	1,065,752
Conference and Meeting Expense	122,413	122,413
Fixed Charges	5,000	5,000
Other	64,227	64,227
	<u>\$28,729,823</u>	<u>\$28,729,823</u>
ACADEMIC SUPPORT		
Salaries	5,062,107	5,062,107
Employee Benefits	1,134,543	1,134,543
Contractual Services	1,395,305	1,395,305
General Materials and Supplies	347,239	347,239
Conference and Meeting Expense	164,856	164,856
Fixed Charges	60	60
Capital Outlay	1,050,000	1,050,000
Other	69,275	69,275
	<u>\$9,223,385</u>	<u>\$9,223,385</u>
STUDENT SERVICES		
Salaries	4,843,950	4,843,950
Employee Benefits	1,193,071	1,193,071
Contractual Services	137,684	137,684
General Materials and Supplies	283,028	283,028
Conference and Meeting Expense	153,568	153,568
Other	92,882	92,882
	<u>\$6,704,183</u>	<u>\$6,704,183</u>
PUBLIC SERVICE		
Salaries	401,125	401,125
Employee Benefits	125,725	125,725
Contractual Services	42,000	42,000
General Materials and Supplies	52,550	52,550
Conference and Meeting Expense	600	600
	<u>\$622,000</u>	<u>\$622,000</u>
GENERAL ADMINISTRATION		
Salaries	8,752,257	8,752,257
Employee Benefits	1,664,067	1,664,067
Contractual Services	3,288,574	3,288,574
General Materials and Supplies	872,232	872,232
Conference and Meeting Expense	255,270	255,270
Fixed Charges	63,000	63,000
Capital Outlay	835,000	835,000
Other	1,899,505	1,899,505
	<u>\$17,629,905</u>	<u>\$17,629,905</u>
INSTITUTIONAL SUPPORT		
TRANSFERS NET	<u>575,000</u>	<u>575,000</u>
GRAND TOTAL	<u><u>\$63,484,296</u></u>	<u><u>\$63,484,296</u></u>

Parkland College
BUDGETED REVENUES AND EXPENDITURES
OPERATIONS AND MAINTENANCE
for Fiscal Year 2026

	<u>Appropriations</u>	<u>Adjusted Budget</u>
REVENUES		
Local Government Sources	\$8,548,239	\$8,548,239
Investments	150,000	150,000
Other Revenues	745,460	745,460
	<hr/>	<hr/>
GRAND TOTAL	<u><u>\$9,443,699</u></u>	<u><u>\$9,443,699</u></u>
EXPENDITURES		
Salaries	2,057,988	2,057,988
Benefits	1,085,438	1,085,438
Contractual Services	1,243,876	1,243,876
Commodities	416,028	416,028
Travel and Meeting	19,100	19,100
Fixed Charges	60,000	60,000
Utilities	1,770,000	1,770,000
Capital Outlay	150,000	150,000
	<hr/>	<hr/>
GRAND TOTAL	\$6,802,430	\$6,802,430

Parkland College
BUDGETED REVENUES AND EXPENDITURES
OPERATIONS AND MAINTENANCE RESTRICTED
for Fiscal Year 2026

	<u>Appropriations</u>	<u>Adjusted Budget</u>
REVENUES		
Local Government Sources	\$2,873,408	\$2,873,408
Student Tuition and Fees	564,158	564,158
Investments	5,000	5,000
Other Revenues	2,000,000	2,000,000
	<u> </u>	<u> </u>
GRAND TOTAL	<u><u>\$5,442,566</u></u>	<u><u>\$5,442,566</u></u>
EXPENDITURES		
Contractual Services	884,526	884,526
Capital Outlay	3,681,886	3,681,886
TRANSFERS	<u>564,158</u>	<u>564,158</u>
GRAND TOTAL	<u><u>\$5,130,570</u></u>	<u><u>\$5,130,570</u></u>

Parkland College
BUDGETED REVENUES AND EXPENDITURES
BOND AND INTEREST FUND
for Fiscal Year 2026

	<u>Appropriations</u>	<u>Adjusted Budget</u>
REVENUES		
Local Government Sources	\$6,813,096	\$6,813,096
TRANSFERS	<u>564,158</u>	<u>564,158</u>
GRAND TOTAL	<u><u>\$7,377,254</u></u>	<u><u>\$7,377,254</u></u>
EXPENDITURES		
Fixed Charges	<u>7,022,410</u>	<u>7,022,410</u>
GRAND TOTAL	<u><u>\$7,022,410</u></u>	<u><u>\$7,022,410</u></u>

Parkland College
BUDGETED REVENUES AND EXPENDITURES
AUXILIARY ENTERPRISES FUND
for Fiscal Year 2026

	<u>Appropriations</u>	<u>Adjusted Budget</u>
REVENUES		
Student Tuition and Fees	3,724,582	3,724,582
Sales and Services	4,133,365	4,133,365
Investments	10,000	10,000
Other Revenues	111,700	111,700
TRANSFERS	<u>950,000</u>	<u>950,000</u>
GRAND TOTAL	<u><u>\$8,929,647</u></u>	<u><u>\$8,929,647</u></u>
EXPENDITURES		
Salaries	3,253,608	3,253,608
Benefits	776,218	776,218
Contractual Services	2,137,577	2,137,577
Commodities	2,691,053	2,691,053
Travel and Meeting	407,970	407,970
Fixed Charges	540,182	540,182
Utilities	2,000	2,000
Other	263,860	263,860
GRAND TOTAL	<u>\$10,072,468</u>	<u>\$10,072,468</u>

FISCAL YEAR 2026 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	4,000,000	
ISBE Grants	250,000	
Other State Sources	<u>2,000,000</u>	\$ 6,250,000
Federal Government Sources		
Department of Education Financial Aid	15,000,000	
Department of Education Restricted Grants	350,000	
Department of Education Un-Restricted Grants	-	
Other Federal Sources	<u>650,000</u>	\$ 16,000,000
Other Sources		
Other Restricted Revenues	100,000	
Investment Revenue	-	
Facility Rental	<u>-</u>	\$ 100,000
GRAND TOTAL		<u><u>\$ 22,350,000</u></u>

FISCAL YEAR 2026 BUDGETED EXPENDITURES

<u>RESTRICTED PURPOSES FUND</u>	<u>Appropriations</u>	<u>Totals</u>
INSTRUCTION		
Salaries	\$ 1,300,000	
Employee Benefits	280,000	
Contractual Services	650,000	
General Materials and Supplies	75,000	
Conference and Meeting Expense	50,000	
Fixed Charges	-	
Utilities	-	
Capital Outlay	50,000	
Other	<u>960,500</u>	\$ 3,365,500
ACADEMIC SUPPORT		
Salaries	\$ 200,000	
Employee Benefits	40,000	
Contractual Services	750,000	
General Materials and Supplies	250,000	
Conference and Meeting Expense	50,000	
Fixed Charges	-	
Utilities	-	
Capital Outlay	75,000	
Other	<u>270,000</u>	\$ 1,635,000
STUDENT SERVICES		
Salaries	300,000	
Employee Benefits	60,000	
Contractual Services	425,000	
General Materials and Supplies	175,000	
Conference and Meeting Expense	100,000	
Fixed Charges	50,000	
Utilities	-	
Capital Outlay	39,500	
Other	<u>250,000</u>	\$ 1,399,500
PUBLIC SERVICE		
Salaries	500,000	
Employee Benefits	100,000	
Contractual Services	50,000	
General Materials and Supplies	100,000	
Conference and Meeting Expense	25,000	
Fixed Charges	50,000	
Utilities	-	
Capital Outlay	125,000	
Other	<u>-</u>	\$ 950,000
INSTITUTIONAL SUPPORT		
Other Lost Revenues	-	
Other Financial Aid	<u>15,000,000</u>	\$ 15,000,000
GRAND TOTAL		<u>\$ 22,350,000</u>

Parkland College
BUDGETED REVENUES AND EXPENDITURES
AUDIT FUND
for Fiscal Year 2026

	<u>Appropriations</u>	<u>Adjusted Budget</u>
REVENUES		
Local Government Sources	\$110,977	\$110,977
	<hr/>	<hr/>
GRAND TOTAL	<u><u>\$110,977</u></u>	<u><u>\$110,977</u></u>
EXPENDITURES		
Contractual Services	95,000	95,000
	<hr/>	<hr/>
GRAND TOTAL	<u><u>\$95,000</u></u>	<u><u>\$95,000</u></u>

Parkland College
BUDGETED REVENUES AND EXPENDITURES
LIABILITY, PROTECTION AND SETTLEMENT FUND
for Fiscal Year 2026

	<u>Appropriations</u>	<u>Adjusted Budget</u>
REVENUES		
Local Government Sources	\$3,875,702	\$3,875,702
	<hr/>	<hr/>
GRAND TOTAL	<u><u>\$3,875,702</u></u>	<u><u>\$3,875,702</u></u>
EXPENDITURES		
Salaries	1,254,246	1,254,246
Benefits	1,361,224	1,361,224
Contractual Services	368,467	368,467
Commodities	96,700	96,700
Travel and Meeting	30,500	30,500
Fixed Charges	750,000	750,000
Other	13,981	13,981
	<hr/>	<hr/>
GRAND TOTAL	<u><u>\$3,875,118</u></u>	<u><u>\$3,875,118</u></u>

FISCAL YEAR 2026 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 2026 BUDGETED EXPENDITURES

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

FISCAL YEAR 2026 BUDGETED REVENUES

<u>WORKING CASH FUND</u>	<u>Revenues</u>	<u>Totals</u>
Other Sources		
Investment Revenue	<u>\$ 375,000</u>	
GRAND TOTAL		<u><u>\$ 375,000</u></u>

FISCAL YEAR 2026 BUDGETED EXPENDITURES

<u>WORKING CASH FUND</u>	<u>Appropriations</u>	<u>Total</u>
TRANSFERS	<u>\$ 375,000</u>	
GRAND TOTAL		<u><u>\$ 375,000</u></u>

OPERATING FUNDS REVENUE COMPARISON

	2024-2025 <u>BUDGET</u>	2025-2026 <u>BUDGET</u>	INCREASE (DECREASE)
OPERATING REVENUES BY SOURCE			
Local Government			
Current Taxes	\$ 27,579,967	\$ 30,593,659	10.93%
Back Taxes	121,000	180,000	48.76%
Chargeback Revenue	-	-	0.00%
Corporate Personal Property Replacement Tax	<u>3,000,000</u>	<u>3,000,000</u>	0.00%
TOTAL LOCAL GOVERNMENT	<u>30,700,967</u>	<u>33,773,659</u>	10.01%
State Government			
ICCB Credit Hour Grants	4,811,241	4,603,825	-4.31%
ICCB Equalization Grants	-	-	0.00%
IBHE Vocational Grant	464,199	464,199	0.00%
TOTAL STATE GOVERNMENT	<u>5,275,440</u>	<u>5,068,024</u>	-3.93%
Federal Government			
Other Federal Sources	<u>125,000</u>	<u>150,000</u>	20.00%
TOTAL FEDERAL SOURCES	<u>125,000</u>	<u>150,000</u>	20.00%
Student Tuition and Fees			
Tuition	21,744,097	23,162,052	6.52%
Fees	<u>3,084,881</u>	<u>3,217,927</u>	4.31%
TOTAL TUITION AND FEES	<u>24,828,978</u>	<u>26,379,979</u>	6.25%
Other Sources			
Sale and Service Fees	271,500	253,000	-6.81%
Facilities Revenue	828,000	740,460	-10.57%
Investment Revenue	2,100,000	1,855,000	-11.67%
Other	<u>59,500</u>	<u>69,000</u>	15.97%
TOTAL OTHER SOURCES	<u>3,259,000</u>	<u>2,917,460</u>	-10.48%
TOTAL BUDGETED REVENUES	<u>\$ 64,189,385</u>	<u>\$ 68,289,122</u>	6.39%
Less Non-Operating Items			
Tuition Chargeback	-	-	0.00%
ADJUSTED REVENUE	<u>\$ 64,189,385</u>	<u>\$ 68,289,122</u>	6.39%

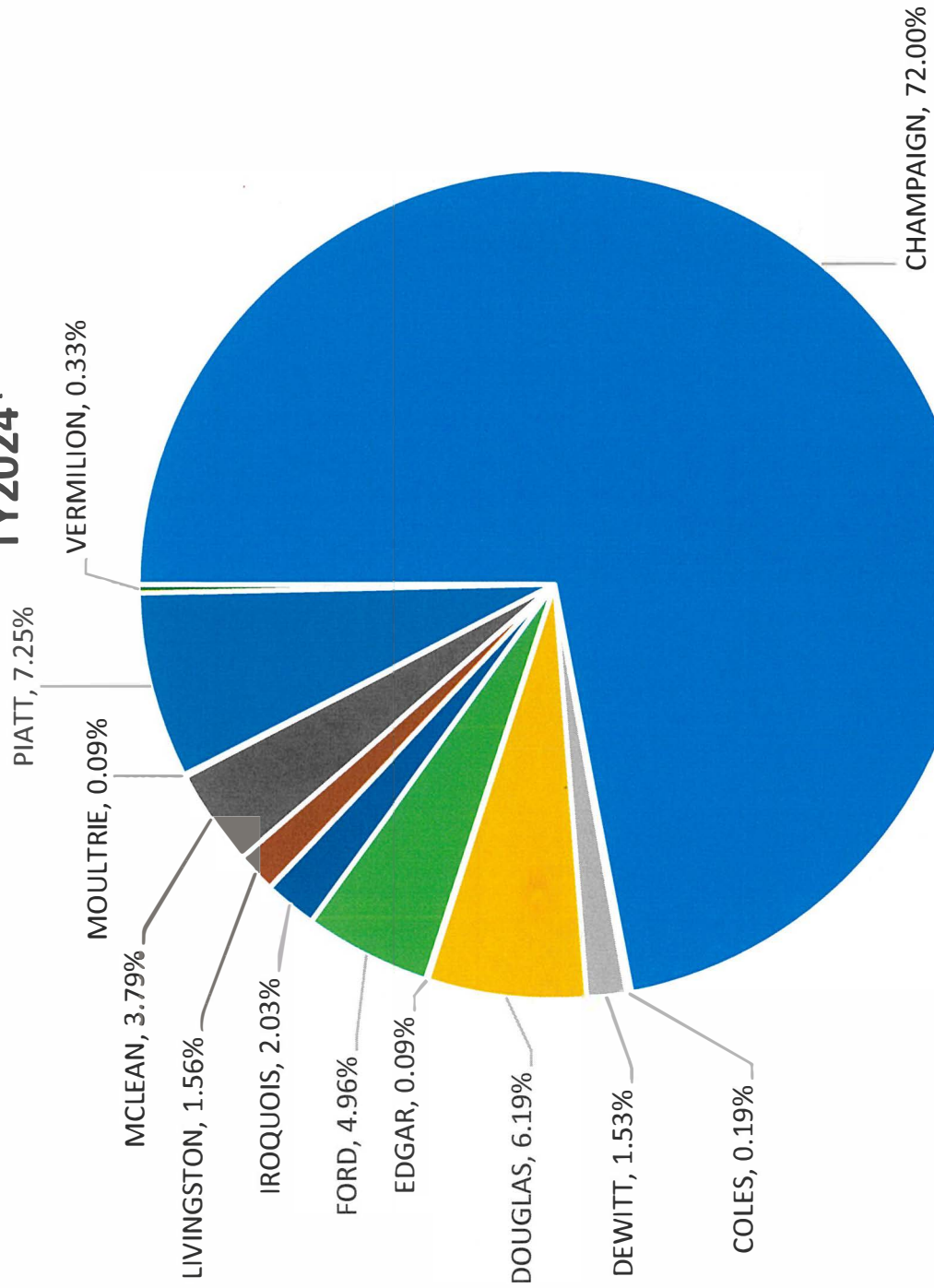
OPERATING FUND EXPENDITURES COMPARISON

	2024-2025 BUDGET	2025-2026 BUDGET	% OF INCREASE (DECREASE)
<u>BY PROGRAM</u>			
Instruction	25,760,038	\$ 28,729,823	11.53%
Academic Support	8,967,687	9,223,385	2.85%
Student Services	6,066,495	6,704,183	10.51%
Public Service	559,552	622,000	11.16%
Operation and Maintenance of Plant	6,900,984	6,782,430	-1.72%
General Administration	17,519,967	17,649,905	0.74%
Institutional Support	-	-	0.00%
TRANSFERS	2,075,000	575,000	-72.29%
TOTAL BUDGETED EXPENDITURES	<u>\$ 67,849,723</u>	<u>\$ 70,286,726</u>	3.59%
Less Nonoperating Items			
Tuition Chargeback	-	-	0.00%
ADJUSTED EXPENDITURES	<u>\$ 67,849,723</u>	<u>\$ 70,286,726</u>	3.59%
<u>BY OBJECT</u>			
Salaries	40,910,155	43,248,973	5.72%
Employee Benefits	8,746,908	10,316,065	17.94%
Contractual Services	6,111,027	6,335,103	3.67%
General Materials & Supplies	2,913,184	3,036,829	4.24%
Conference & Meeting Expense	711,354	715,807	0.63%
Fixed Charges	98,060	128,060	30.59%
Utilities	1,619,791	1,770,000	9.27%
Capital Outlay	2,576,480	2,035,000	-21.02%
Other	2,087,764	2,125,899	1.83%
Provision for Contingency	-	-	0.00%
TRANSFERS	2,075,000	575,000	-72.29%
TOTAL BUDGETED EXPENDITURES	<u>\$ 67,849,723</u>	<u>\$ 70,286,736</u>	3.59%
Less Nonoperating Items			
Tuition Chargeback	-	-	0.00%
ADJUSTED EXPENDITURES	<u>\$ 67,849,723</u>	<u>\$ 70,286,736</u>	3.59%

Parkland College
EAV by County
TY2016 - TY2024*

COUNTY	TAX YEAR 2016	TAX YEAR 2017	TAX YEAR 2018	TAX YEAR 2019	TAX YEAR 2020	TAX YEAR 2021	TAX YEAR 2022	TAX YEAR 2023	ESTIMATED TAX YEAR 2024*	PER CENT CHANGE	PER CENT TOTAL
CHAMPAIGN	3,807,025,662	3,970,870,297	4,131,006,412	4,289,103,023	4,407,463,573	4,574,222,037	4,928,413,270	5,350,910,822	5,860,763,247	9.53%	72.00%
COLES	9,748,842	10,096,352	10,536,067	10,858,865	11,433,945	12,276,852	13,374,842	14,152,878	15,360,421	8.53%	0.19%
DEWITT	89,904,005	92,463,660	96,035,712	98,855,905	100,584,343	102,632,992	108,623,792	115,045,148	124,811,870	8.49%	1.53%
DOUGLAS	299,993,082	310,106,381	319,507,185	329,403,398	336,540,217	386,771,006	428,136,328	461,513,067	503,676,047	9.14%	6.19%
EDGAR	4,877,010	5,042,910	5,242,730	5,308,490	5,512,080	5,857,210	6,180,140	6,547,720	6,934,990	5.91%	0.09%
FORD	238,843,129	248,312,269	255,703,676	266,450,695	274,054,609	290,208,295	326,793,918	360,677,636	403,464,925	11.86%	4.96%
IROQUOIS	95,451,955	99,038,017	106,923,815	110,167,841	119,129,717	127,901,822	137,513,625	149,901,135	165,309,086	10.28%	2.03%
LIVINGSTON	67,236,270	70,368,714	77,160,998	81,881,548	85,644,553	91,030,394	100,005,821	113,120,450	126,881,679	12.17%	1.56%
MCLEAN	196,569,947	201,099,761	204,132,833	207,512,370	211,528,769	219,306,572	230,517,995	287,873,190	308,486,317	7.16%	3.79%
MOULTRIE	4,710,270	4,896,109	5,100,766	5,435,178	5,785,958	6,117,023	6,582,313	7,085,321	7,605,149	7.34%	0.09%
PIATT	388,170,194	407,636,547	420,813,458	435,908,684	457,221,704	472,987,930	505,897,200	546,275,575	589,907,840	7.99%	7.25%
VERMILION	18,244,975	18,757,472	19,567,357	20,629,043	21,763,640	22,515,645	23,458,669	25,229,119	26,873,853	6.52%	0.33%
TOTALS	5,220,775,341	5,438,688,489	5,651,731,009	5,861,515,040	6,036,663,108	6,311,827,778	6,815,497,913	7,438,332,061	8,140,075,424	9.43%	100.00%

Parkland College EAV % By County TY2024*



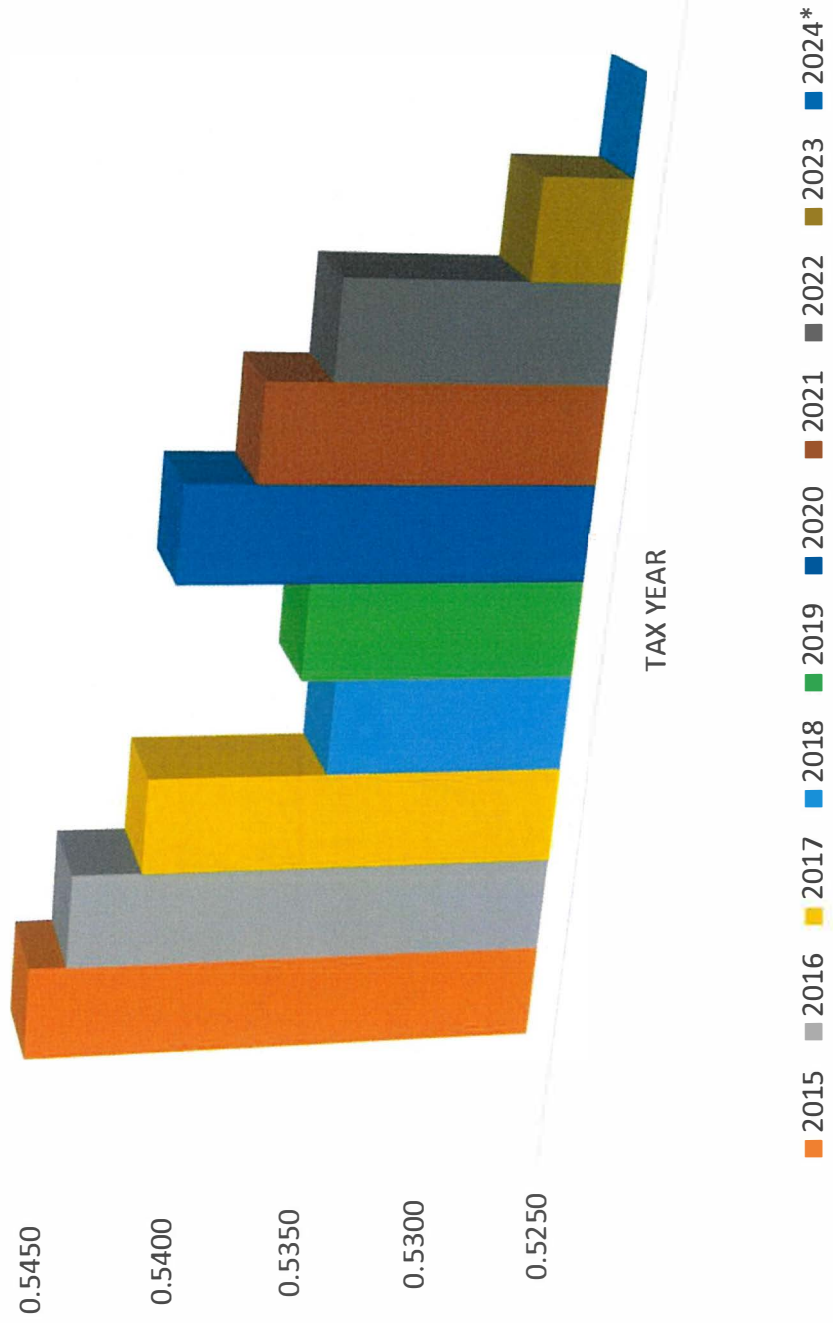
Parkland College Total EAV TY2015- TY2024*



PARKLAND COLLEGE PROPERTY TAX RATES

27

Parkland College Tax Rate TY2014-TY2024*



Budget/Staffing Plan

For FY Ending 6/30/2025

Updated 7/9/2025

Division	Department	Administrative Staff	Confidential Supervisory Staff	Professional Support Staff	Full Time Faculty	Public Safety Officers	Total Headcount	
Executive Services								
	President's Office	1	1	0	0		2	
	Institutional Acct., Research, Grants & Contracts	1	0	2	0		3	5
Communications & External Affairs								
	Vice-President's Office	1	1	0	0		2	
	Foundation	2	0	1	0		3	
	College Development	1	0	2	0		3	
	Workforce Development	1	2	0	0		3	
**Move	Adult Education	1	0	1	1		3	
	SWFT	0	0	4	0		4	
	Child Development Center	0	2	4	0		6	
	Marketing/Public Relations	1	1	5	0		7	
	Reprographics	0	1	2	0		3	
	Community Education	1	2	7	0		10	44
Academic Services								
	Vice President's Office	1	1	2	1		5	
	Career & Community Engagement	0	1	2	0		3	
	Learning Commons	1	0	7	4		12	
	Center for Excellence	0	1	1	0		2	
	Dean, Career & Technical Education	2	0	5	0		7	
	Aviation	1	0	1	9		11	
	Applied Sciences & Technologies	0	0	0	12		12	
	Ag Tech	0	0	1	8		9	
	Business/Computer Science, & Technologies	0	0	0	11		11	
	Dean, Arts & Sciences	1	0	4	0		5	
	Arts & Media Sciences	0	0	4	23		27	
	Humanities	0	0	1	22		23	
	Mathematics	0	0	0	12		12	
	Natural Sciences	0	0	2	18		20	
	Planetarium	0	0	1	0		1	
	Health Professions	1	0	4	31		36	196
Student Services								
	Vice President's Office	1	1	0	0		2	
	Dean, Student Services	2	0	1	0		3	
	Athletics & Student Life	2	2	4	0		8	
	Dean, Enrollment Management	1	0	0	0		1	
	Admissions	1	1	15	0		17	
	Compliance	0	2	0	0		2	
	Financial Aid	1	1	5	0		7	
	Dean, Counseling Services	1	0	1	0		2	
	Counseling & Advising	1	0	13	5		19	
	Accessibility Services	0	0	5	0		5	
	Assessment	1	0	4	0		5	
	Student Support Services/TRIO	0	1	2	0		3	
	Public Safety	1	0	4	0	12	17	91
Administrative Services								
	Vice President's Office	2	0	0	0		2	
	Business Office	1	1	6	0		8	
	Physical Plant	1	3	41	0		45	
	Payroll	0	1	1	0		2	
	Human Resources	1	10	0	0		11	
	Campus Technologies	1	10	39	0		50	
	Bookstore	0	1	2	0		3	121
FY 2025 Totals		35	47	206	157	12	457	
FY2024 Totals		33	43	198	150	10	434	
FY2023 Totals		30	38	199	149	12	428	
FY2022 Totals		30	29	193	150	12	414	
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.