

# Annual Budget

FISCAL YEAR | 2009 2010

RICHLAND COMMUNITY COLLEGE DISTRICT NO. 537

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COMMITMENT | RESPECT | EXCELLENCE | ACCOUNTABILITY | DIVERSITY

**Richland Community College**

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**RICHLAND COMMUNITY COLLEGE**  
**DISTRICT # 537**  
**Final Budget Proposal for Fiscal Year 2010**

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**RICHLAND COMMUNITY COLLEGE  
DISTRICT # 537**

**FY 2010 ANNUAL BUDGET**

**I. INTRODUCTORY SECTION**

**EXECUTIVE SUMMARY**

The Fiscal Year 2010 Annual Budget for Richland Community College has been developed with the intention to support specific priorities identified in the College's Strategic Plan and align those activities to further the College's vision, "To Be the Premier Source for Education, Workforce Training, Partnerships and Economic Development". The Fiscal Year 2010 Budget achieved a new milestone in the budgeting process with the alignment of long-term strategic planning goals and the short-term priorities that will lead the College to a strong financial future. The achievement of these goals will increase the College's economic development activities, sustain enhanced student support, and build opportunities to train and retrain the regional workforce.

Substantial challenges will be faced during the next fiscal year. Economic conditions have created a surge in enrollment and an intense need to focus on providing affordable education and training. Scarce revenue sources are being disrupted by the economy. Two of the three primary revenue sources (Local and State Revenues) are anticipated to either increase slightly or be reduced from the prior year. Student tuition is the third major funding source and the need to remain affordable is crucial.

On the expenditure side, the College has recently completed a five-year contract with the full-time faculty bargaining unit. A major initiative resulting from the contract will be competitive faculty salaries offering a sound planning base for the next five years. While moving the salaries to more competitive ranges adds pressure to the budget, the ability to retain and attract talented faculty is key to the College's long-term success. Financial challenges on operational expenditures increased in this budget as a contract for no-cost steam energy supplied to the College expired forcing the College to incur a significant increase.

The College's Foundation has undertaken a major gifts campaign over the past two years. Building on the "Invitation to the Future" theme, significant funding for a variety of College initiatives have been identified as needs to be funded by the campaign. The campaign will continue during the next fiscal year. As a result of the Foundation's fund raising efforts, the College Foundation received a \$6.8 million bequest in 2008 that is directed toward scholarships. This will provide great opportunity for many students.

Addressing these financial challenges and assuring that the budget aligns and moves the Strategic Plan forward will be achieved. Challenging times require ingenuity and fortitude. The College's budget managers are tasked to accomplish their priorities designated in the Strategic Plan and continue exemplary service to our stakeholders. In order to achieve the goals, items have been

prioritized and funded while other activities such as travel, contracts, materials, and supplies have been curtailed in the budget development process. Optimizing the College's resources to move toward its' Vision has been paramount in building this budget.

Following are highlights of recent events and current initiatives or activities that establish the direction of the College in the coming fiscal year:

- Based on the 2007 initiative, "Invitation to the Future," the College has now launched into Phase II named "Investing in the Future." Funding in this budget will continue to support Richland's vision for the College and its partners to create a Global Agribusiness Corridor. In this vision, the College's economic development efforts include partnering with regional businesses to develop College land for an agribusiness applied research park. The effort to develop partnerships and funding streams is an ongoing part of this plan, as is the construction of the infrastructure and various facilities envisioned.
- In February 2008, the Board of Trustees approved the 2008-2011 Strategic Plan. While the main goals of the plan remain, updated and specific priorities designated to be undertaken during Fiscal Year 2010 are included for funding. Major components of the Strategic Plan are presented in full in Section II.
- In FY 2009, Richland continued construction on the Center for Sustainability and Innovation, a 15,000-square-foot facility that will provide space for the College's programs in the "green" industry including a new laboratory created specifically for the College's innovation curriculum. Start-up costs for programs in the biofuels industry are funded in FY 2010. Additionally, the building will be the area's first LEED certified building. Demonstrating sustainable construction and energy use practices will be a focus for the College which will be highlighted by the facility. This building will be shared with the University of Illinois Extension Service.
- During 2008, Richland Community College Foundation launched its first major gifts fundraising campaign. The initial, quiet phase of the campaign was directed toward private donors, Board members, and College personnel. During FY 2010, the Foundation will continue the campaign with a broader, more publicized community effort. On December, 31, 2008, the College became the beneficiary of the largest financial gift ever given to an Illinois community college by an individual. The \$6.8 million bequest is to be used exclusively for scholarships. This is a very timely gift as many individuals are returning to higher education as they become unemployed or underemployed. The Foundation supports the College by providing scholarships for full and part-time students, increasing and enhancing the physical and cultural environment of the College, assisting the alumni group, accepting gifts of money and other financial assets, establishing endowments, scholarships, buildings, equipment, and other programs needed by the College, and acting in a fiduciary capacity to carry out these goals. Proceeds and pledges received from the Major Gifts Campaign will be used towards furthering the College's long-term strategic goals and initiatives.

- During 2009, a new position was created and filled for the Director of Online Learning. This position is part of an overall initiative to expand the College's online learning opportunities by increasing the number and quality of courses and degree programs offered in an online environment. This initiative to develop online learning opportunities is further expanded in the FY 2010 budget through professional development funding, enhanced services, and development of entire programs that will be offered completely online.
- During 2009, the College completed a new building addition allowing for relocation of the Fitness Center in order to better utilize existing space. Also, the addition included construction of an Early Childhood Education Classroom and Laboratory that will be used by the College's students in the Early Childhood Development degree program while offering a quality Pre-Kindergarten program to the community. Pre-Kindergarten programs are greatly needed in the community and graduates of the program will be in high demand.
- Archer Daniels Midland Company (ADM) constructed a cogeneration facility in the late 1980's that was funded in part by a State grant. In order to receive the grant, the College became a partner with the company by receiving steam energy as a byproduct of the project. For 20 years the College received the energy, that is used to heat and cool the College, at no cost. The contract expired and ADM has determined that the College will be charged for the steam used. The estimated cost will add \$300,000 to the College's annual operating costs. In February 2009 the Board of Trustees approved a tuition increase of \$9 per credit hour. Approximately, \$6 per credit hour will be needed to cover the additional operating costs.
- The College has contracted with the Department of Corrections for educational services at six correctional facilities and one work camp. Approximately, 20% of the College's credit hour production has been generated under this contract. Due to the State's deteriorating financial condition, these contracts have become difficult to operate on a breakeven basis. At budget development time, the contract for the FY 2010 year has not been completed. It is anticipated that a contract will be negotiated that will allow the correctional program to continue.
- The College completed negotiations with the Richland Federation of Teachers during the spring of 2009 using an interest based bargaining process. This process was again successful as the College and the Union reached an agreement that will provide competitive compensation for the faculty and a long-term agreement for the College. This will facilitate better long-term financial planning and allow the faculty and the College to focus on education of the students.

Constructing a budget that is fiscally responsible and fully supportive of the College's strategic goals and long-term initiatives is challenging within budget constraints that currently exist. Nonetheless, by direction of the Board of Trustees, a balanced budget has been achieved and is an underlying tenet of this document. Specifically detailing sources and uses for the fiscal year, the budget becomes a critical link for the College to achieve its goals. This summary provides a general overview of the funding that supports College activities.

**BUDGET OVERVIEW – ALL FUNDS**

**All Funds – Sources and Uses** – The FY 2010 budget is a balanced budget including funding sources and uses of over \$27.2 million for all College Funds combined. The total expenditure budget is \$.7 million less than the \$27.9 million expenditure budget in FY 2009. This decrease is largely due to planned expenditures related to Capital Projects that were started in FY 2008 and will be completed during FY 2010. The FY 2008 budgeted revenues included \$2.6 million in proceeds from general obligation bonds sold to finance the construction of a Center for Sustainability and Innovation and to purchase computer equipment necessary to maintain the College’s database system. These receipts were recognized during FY 2008; however, a large portion of these proceeds were unspent by the end of FY 2009 and at year end will be closed into the Designated Fund Balance of the Restricted Purposes Fund. These receipts are displayed as a source, Fund Balance Appropriations, in the current budget to offset the remaining expenses that will be incurred during FY 2010 relating to their intended use. The outstanding debt related to the issuance of the bonds will be retired over 10 years using tax levy proceeds designated for this purpose.

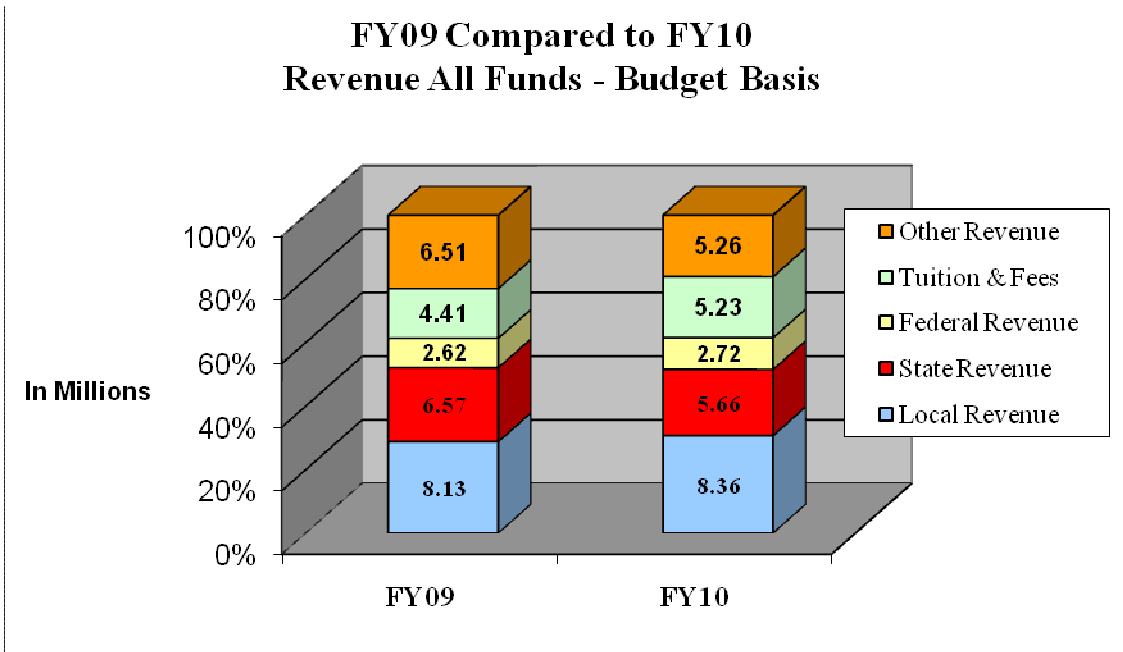
Other factors contributing to the decrease in overall Revenues is a decrease in the Illinois Community College Board Equalization Grant, a decrease across all funds in Interest Income, lower Contractual Revenue earned on the Department of Corrections’ Contracts, and the elimination of Contractual Revenue related to reimbursements of expenses as part of a fiscal agent agreement that ended in FY 2008. The decreases in Contractual Revenue from the fiscal agent agreement are completely offset by corresponding decreases in related expenses and have no impact on the College’s net operations. The decreases in various College sources are somewhat offset by increases in other sources including Local Property Taxes, Personal Property Replacement Taxes, Tuition, and Credit Hour Revenues from the Illinois Community College Board Base Operating Grant.

The College will use fund balance appropriations of approximately \$1.4 million in FY 2010. These Fund Balance appropriations represent revenues generated in previous fiscal years that are intended to be used in the current budget for specific purposes. The majority of these will be used for the construction of the Center for Sustainability and Innovation. The fund balance appropriation revenues are included in the “Other Revenues” account category and are included in the following funds:

Operation & Maintenance (Restricted)	\$1,268,940
Restricted Purposes	\$ 113,018
Liability, Protection and Settlement	\$ 43,823
Audit	<u>\$ 10,442</u>
Total	\$1,436,223

The Fund Balance Appropriations from the Operations & Maintenance (Restricted) Fund will be utilized for various Capital Projects. In the Restricted Purposes Fund, Fund Balance Appropriations include prior year technology fees that have been designated for the purpose of financing annual equipment purchases. Also in the Restricted Purposes Fund is the portion of Bond Proceeds that are

earmarked for upgrading the College’s database system during FY 2010. In the Audit Fund, the Fund Balance Appropriations will be used to cover audit expenses anticipated in excess of the FY 2010 anticipated receipts from local property taxes.



**Sources** – Sources of revenue for the College across all Funds are generated from Taxes, Tuition, and Governmental Sources. Taxes are generated from a general property tax placed upon all real property within the College District. For Fiscal Year 2010, local tax revenues include taxes levied on property owners for calendar year 2008, payable in June and September of 2009. The taxable value or equalized assessed valuation (EAV) approximates one-third of the market value of the land in the District. The underlying value of this real property has experienced long-term growth of approximately two percent annually. This long-term trend includes the impact of a nuclear power station located in the District that experienced a large devaluation in 2000 and subsequent smaller declines in value until 2006. An upward reassessment of this facility in 2006 and moderate economic growth resulted in higher revenues. A negotiated settlement for the next 5 years was reached between Exelon Corporation and the local taxing bodies stabilizing the EAV of the Power Plant making tax revenues more moderate and predictable. Total Revenues generated from taxes for all Funds for the FY 2010 budget are \$8.4 million, an increase of \$226,658, or approximately 3%, over the budget for FY 2009.

Maintaining affordable tuition is a primary focus for Richland Community College. Access to higher education is part of the core mission of the College. Although increased expenses have created the need for a tuition increase for the coming fiscal year, Richland’s tuition is still one of the lowest among community colleges in Central Illinois. Tuition for FY 2010 has been increased to \$78.50 per credit hour and is estimated to produce total tuition revenue of approximately \$5.26 million including related course fees. This is an increase of \$812,519 over the budgeted amount for FY 2009 for Tuition and Fees Revenue. A large portion of the increase has been directed to cover the cost of utilities.



Governmental sources of revenue are divided into Federal and State grants and State Personal Property Replacement Taxes. Federal revenues are derived mainly from student financial aid (Pell Grants) as well as other programmatic grants. State revenues include student financial aid, a \$1.3 million contract with Illinois Department of Corrections, and several smaller grants to support operations. Over the past several years Federal and State Grants have steadily declined. Personal Property Replacement taxes are revenues collected by the state of Illinois and paid to local governments to replace money that was lost by local governments when the State terminated their ability to impose personal property taxes on corporations, partnerships, and other business entities. This tax is determined by the retail sales generated in the College's District. This source of Revenue has increased over the last five years at an average rate of 10% annually. However, with the decrease in retail sales over the past year a decrease of 5.5% from FY2009 to FY2010 is projected.

The category entitled Other Sources in the FY 2010 Budget includes interest earnings, fund balance appropriations, gifts and donations, scholarships, community training revenues, facilities rental fees, and other miscellaneous items. Total funding in this category decreases from \$6.5 million in FY 2009 to \$5.3 million in FY 2010. Most decreases within this category result from internal sources such as fund balance appropriations and inter-fund transfers. There is also a moderate increase projected for the business and community training activities conducted within the College's Continuing and Professional Education Division. Activities that were started during FY 2009 have increased revenues for that Division of the College, and these activities are expected to continue and increase. Additionally, the College launched a new Culinary Arts Institute in FY2009 that is expected to generate additional revenues in FY2010 for that division as well.

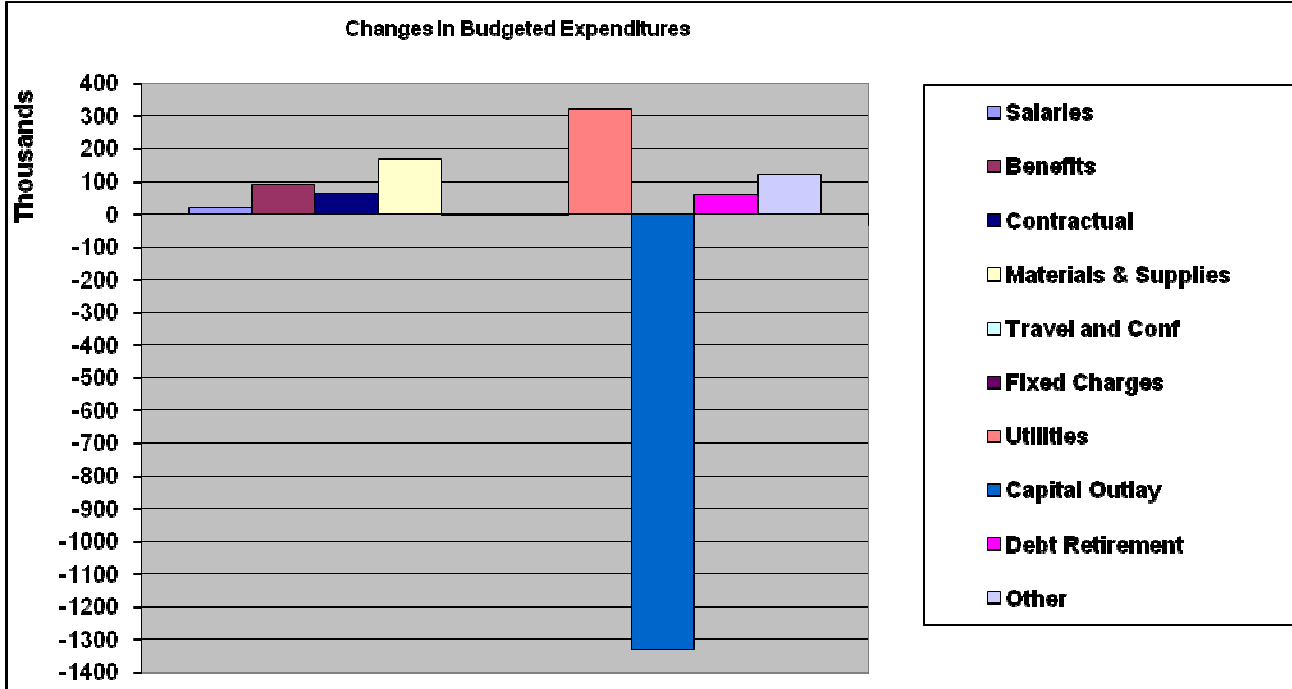
**Uses –** Uses or expenditures budgeted for FY 2010 total approximately \$27.2 million for all Funds. Prioritizing limited resources for expenditures is based on Richland's Strategic Plan, the College's Vision and Mission, and diligence toward fiscal responsibility and accountability. The Strategic Plan focuses on the following three main goals: 1) Enhance, Strengthen and Advance Teaching and Learning; 2) Enhance, Strengthen, and Advance Collaborative Relationships; and 3) Enhance, Strengthen, and Advance College Operations. Strategies within each goal and related budget implications are presented beginning in Section II.

To accomplish the goals of the Strategic Plan, the College has committed to focus on continuous quality improvement initiatives. Richland continues to train employees on the use of quality tools and the study of systems and processes', therefore; the ongoing costs of these initiatives are reflected in this budget. These efforts support the College's accreditation initiative under the Academic Quality Improvement Program (AQIP) by the Higher Learning Commission. During FY 2008, The Higher Learning Commission reaffirmed the accreditation of Richland Community College through the AQIP system through 2014. Additional information and discussion are provided regarding these initiatives in the Organization section of this document.

Expenditures for the College are driven primarily by salaries and benefits as well as capital projects that are planned for FY 2010. The core of Richland's expenses is personnel costs, representing over 74% of General Fund expenditures and 58% of expenses overall. The total increase in salaries and benefits for FY 2010 for the General Fund compared to FY 2009 is \$329,919. The budget for FY2010 includes a pay increase of 4.1% for faculty and staff. Fringe Benefits costs increased by 13% in the FY 2010 budget based in part by the premium rate increase for health insurance that will

take effect on July 1<sup>st</sup> and the remaining portion from new staff coverage or additional coverage elected by existing staff. The overall increase in salaries and benefits for all Funds is \$109,648, not as high as would be expected with the pay increases and benefit cost increases, due primarily to the positions that are currently open with the Department of Corrections Restricted Grant that because of budget constraints with the State of Illinois are not anticipated to be filled during FY2010.

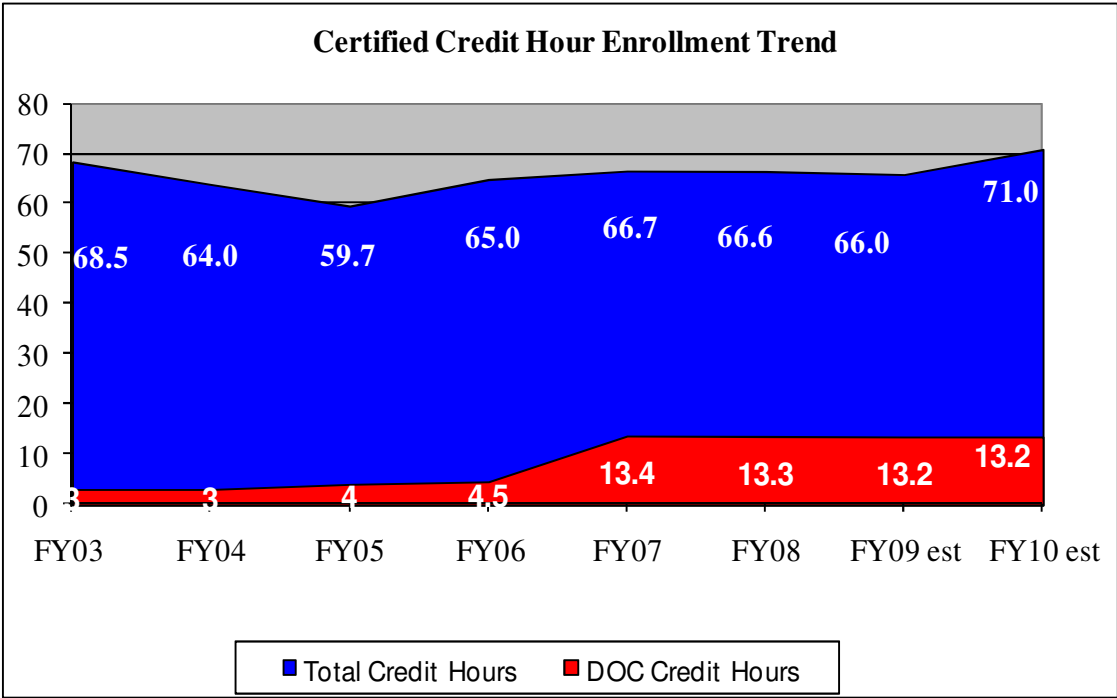
The following chart displays the increases and decreases in budgeted amounts from FY 2009 to FY 2010. The College is projecting slight increases in Materials and Supplies and Contractual Expenses. Expenditures are virtually flat in Travel and Conferences and Fixed Charges. Capital Expenses, which are primarily in the College’s Restricted Funds, are reduced by approximately \$1.8 million because the Capital Projects planned in the FY 2009 budget were substantially completed and are not reflected in the FY 2010 budget. Utilities are projected to take the largest jump in expenditures as the College has to absorb the cost of steam (that is used for heating and cooling the facilities) that was formerly provided by ADM at no charge. Debt retirement, including the principal payments on College issued bonds, has also decreased for this budget. This is because the College retired a series of bonds in FY 2008 and issued a new bond series for which repayment started in FY 2009 and continues in FY 2010. The fact that principal payments are less in earlier years of long term debt liabilities accounts for this reduction. Alternately, the interest expense is higher, reflected in the “Other” category for FY 2010. The increase in the “Other” category also includes the amount of outgoing Fund Transfers. Transfers-out decreased by \$102,919 primarily from a decrease in the required contribution toward the Department of Corrections contract expenditures.



**Student Credit Enrollments** – Student credit enrollments drive two of the College’s main revenue sources, Tuition Revenue and State Revenues for Base Operating Grants and Equalization Grants. Changes in enrollments have a significant effect on annual revenues and are monitored closely. While many factors affect student enrollment, significant enrollment shifts result from economic

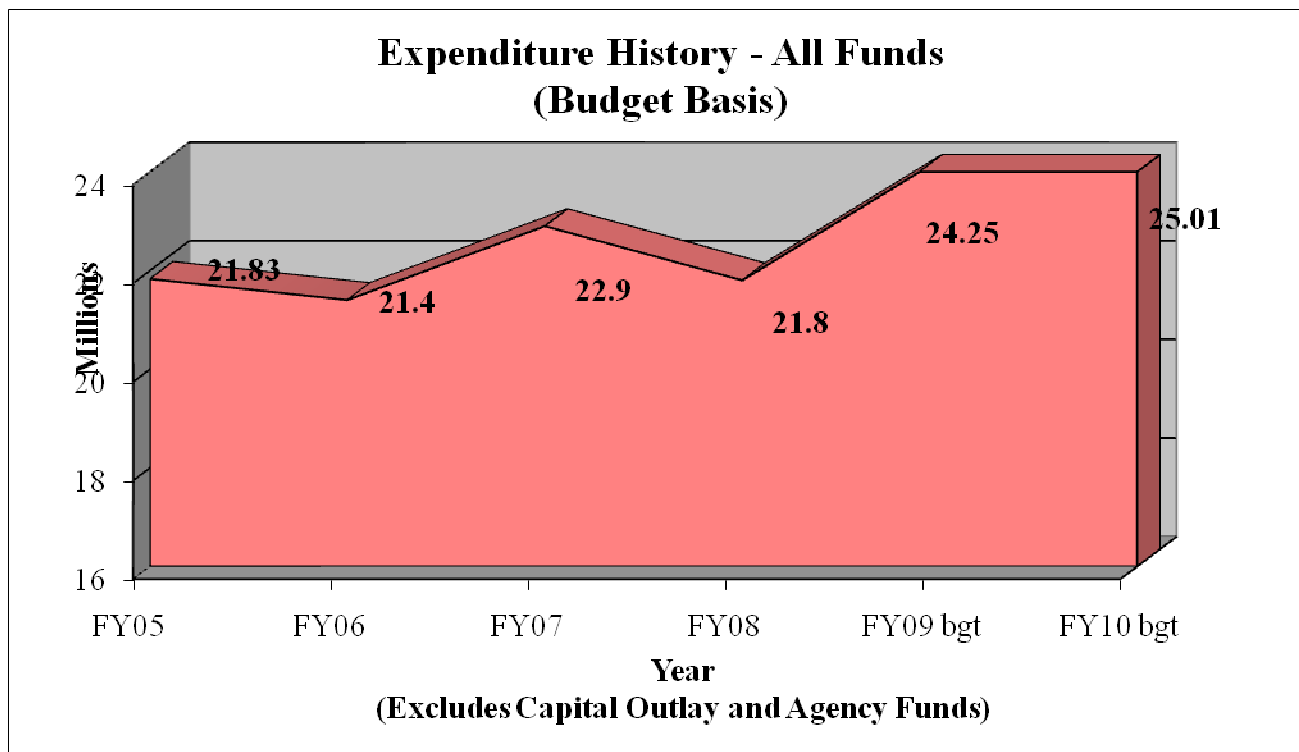
factors, student financial aid factors, population trends in the District, and barriers specific to individual students. A significant decline in the economic environment currently exists in the College’s local community, with the current unemployment rate being slightly under the 10% mark as of March 2009. Historically, economic declines have had the tendency to promote enrollment growth at the College. The College is also expecting slight increases in both State and Federal financial aid awards, which contribute to the opposite effect on enrollments.

Enrollments experienced an all-time high in FY 2003 and after that began to return to prior levels. Although the long-term trend in enrollments continues to be positive, enrollments were decreasing from FY 2003 to FY 2005. Since FY 2005 enrollments have had an upward trend impacted substantially by increases in the College’s Department of Corrections (DOC) Programs. For these programs, the credit hour revenue that is generated serves as a required contribution to the future expenses of these programs and is restricted for that purpose. Therefore, while the overall enrollments have increased, the unrestricted revenues supported by enrollments have essentially held even over the last few years. The following chart displays historical enrollment data for both total credit hours and DOC credit hours. Tuition revenues in FY 2010 are based on estimated credit hours at just over 57,800. Specifically, the total credit hour base for State funding purposes included in this budget is 71,000 which include the DOC portion. The DOC portion is shown as a Transfer-out to Restricted Funds.



**Expenditure History – All Funds** – College expenditures have remained consistent for the past 5 years. This can be seen through the actual expenditures in the graph on the next page. Conservative and accountable budgeting combined with a dedication to spending within recognized revenues, has

left the College in sound financial condition. The expenditure history detailed in the following graph shows the spending pattern since FY 2005. When adjusted for agency funds and capital appropriations for new construction, expenditures increased at an average rate of 2.91% per year. The gradual long-term trend upward would be indicative of efforts made to provide regular salary increases for staff and general cost-of- doing-business increases. The relatively small drop in expenses in FY 2006 is reflective of an early retirement program that was offered to employees in FY 2005, from which the College realized a reduction in salaries in FY 2006. The voluntary retirement program ended in May 2009.

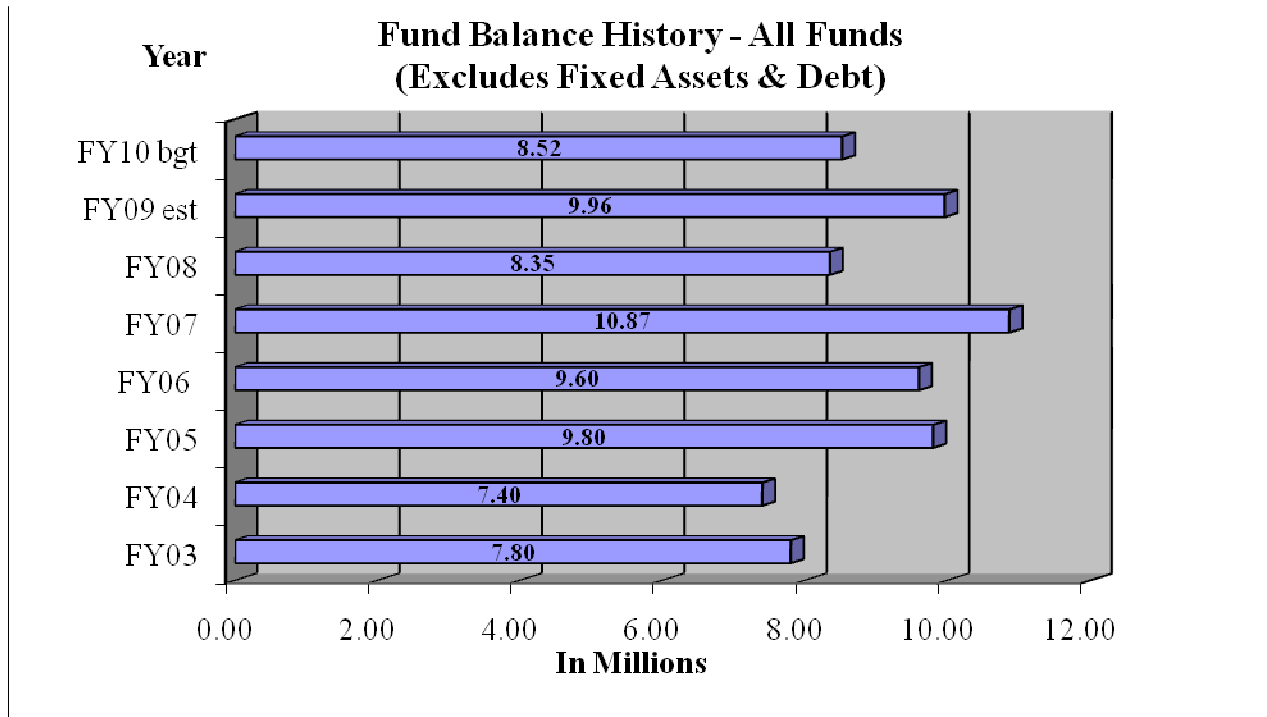


**Fund Balance History – All Funds** - At year end, unexpended and unencumbered monies held within a particular Fund accumulate from year to year and are designated as Fund Balances. Various reasons can account for the accumulation of Fund Balances. In some instances, conservative spending of budgeted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

Fund Balances have been used in recent years to fund one-time planned expenditures for Capital Construction and Equipment Replacement Projects. The FY 2010 budget includes Fund Balance appropriations of \$1.4 million for construction of Capital Projects. Approximately \$1 million of the \$2.6 million received as bond proceeds during FY 2008 will be carried forward in FY2010 to go toward the construction costs of the Richland Center for Sustainability and Innovation. Other Capital expenses that will be paid for with Restricted Fund Balances are for landscaping projects, planning

for changes to the entrance road and design fees for remodeling the Shilling Entryway. Additional Fund Balance appropriations include approximately \$510,018 for technology replacement. These Fund Balance Appropriations are all from Restricted Funds and are intended for the purposes to which they are allocated in this budget.

Using fund balances as a measure of the fiscal health of the institution, the College maintains a year-end Fund Balance in each Fund. While available for appropriation, the College has been able to utilize these balances for cash-flow purposes as well as interest generation. The additional interest earned on these funds has been helpful in funding general operational expenses of the College. The large decrease in the Fund Balance projections from FY 2009 to FY 2010 is based on the reduction of Restricted Fund Balances for the Capital Project that will be completed during the budget year.

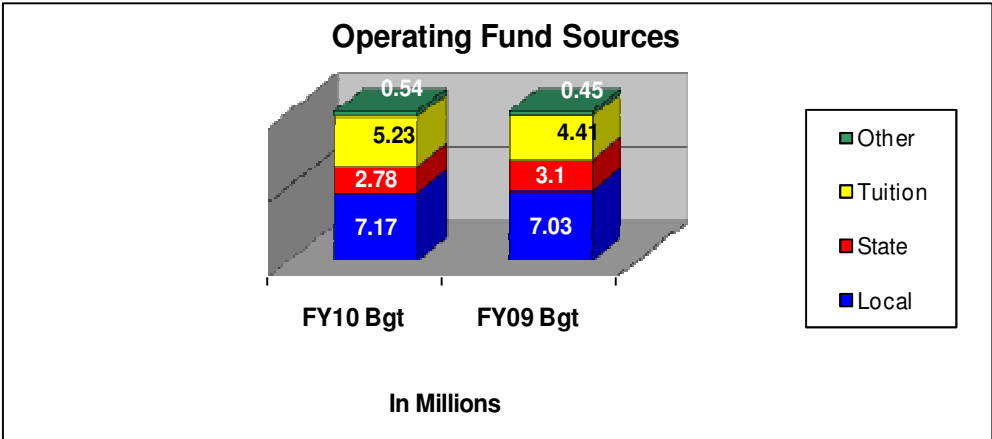


**BUDGET OVERVIEW – OPERATING FUNDS**

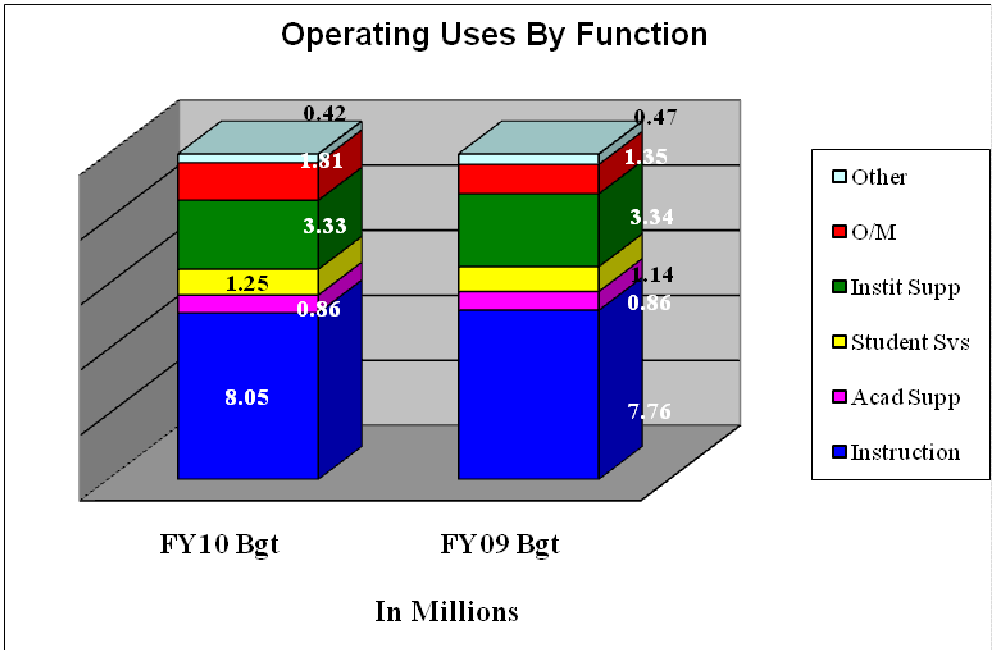
The Education Fund and the Operations & Maintenance Fund have been combined and are referred to as the General Fund. The next two graphs give a brief overview of the General Fund – also referred to as the Operating Funds.

**Revenues -** Revenues and other sources are slated to increase from FY 2009 to FY 2010 by approximately \$735,000. Local Revenue is projected to increase \$140,000 primarily due to increases in property tax revenues. Local revenues are based on a 3.1% increase in General Fund property tax receipts. Tuition and Fees is increased by \$812,519 resulting primarily from an increase of \$9.00 per credit hour in tuition, which was critical in funding continued operations and maintaining eligibility for State Equalization Grant funding. It also should be noted that this increase still leaves Richland’s tuition rate less per credit hour than the State average and other Central Illinois community colleges. In addition, we are projecting an increase in enrollment

because of the current high unemployment in the District. "Other Revenue" shows a slight increase based on lower projections for Interest Income and increased rental revenues from facility rentals. State revenue is projected to decline by \$313,000 primarily due to decreases in Base Operating Grants and the Equalization Grant. The following chart summarizes the changes in budgetary General Fund Sources from FY 2009 to FY 2010:



**Expenditures** – Employee salaries are the major factor contributing to the \$ .66 million increase in expenditures primarily resulting from pay raises and increased benefit costs. Also, the College completed a compensation system review during FY 2008 and identified inequities in the system. As a result, an allowance has been included for the costs associated with making supplemental adjustments to the College pay system during FY 2010. The other major increase is for higher utility expenses.



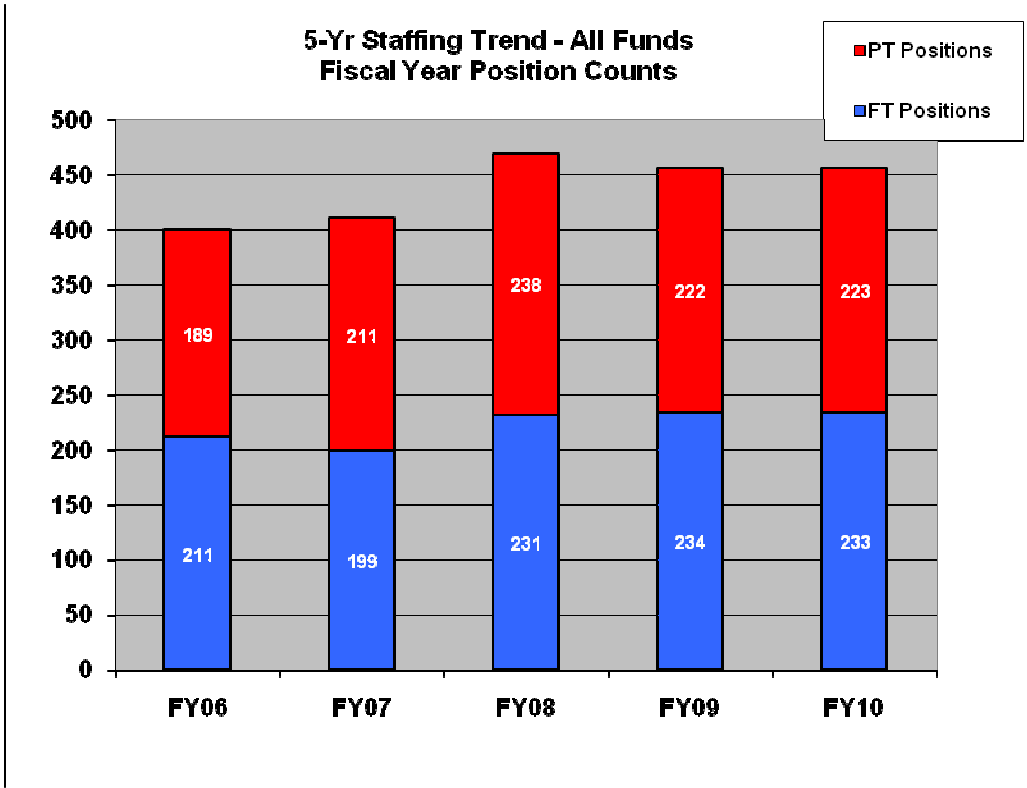
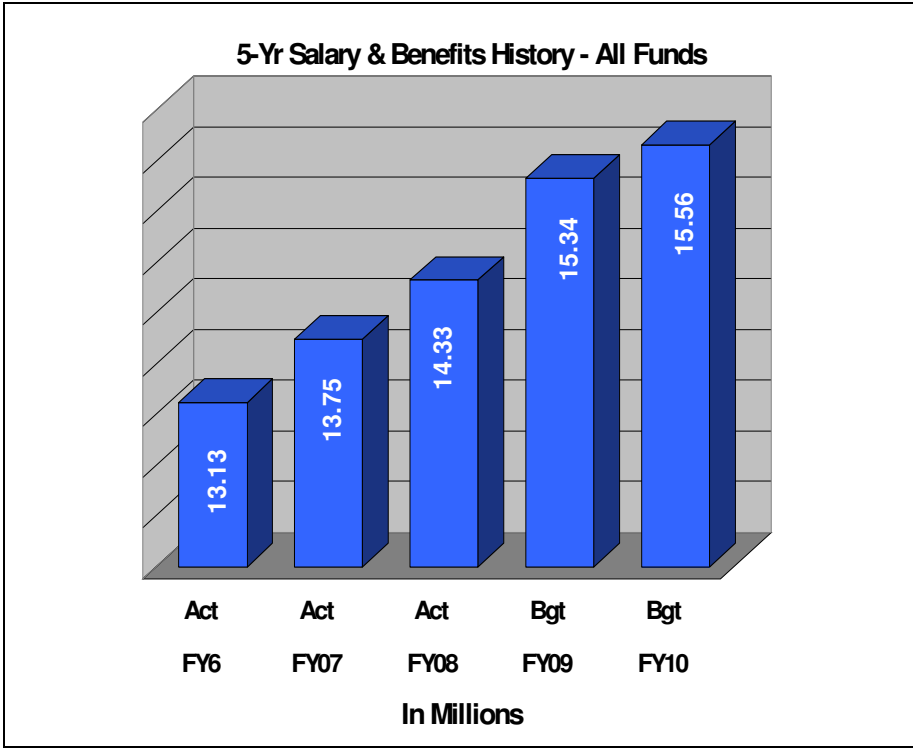
**Salaries & Benefits History – All Funds** - The next chart shows the history of the College's investment in its personnel. Total full-time employment for FY 2010 will include approximately 234 full-time employees and 222 part-time employees.

During this budget cycle, Budget Managers submitted requests for new positions to their Vice President to be reviewed and prioritized by the President's Cabinet. These positions were evaluated within the context of the Strategic Plan, budget limits, and the realization of the need to provide pay raises for existing staff. One new position, a part time Online Video Specialist, was approved within these parameters.

Salaries budgeted for all funds total over \$13 million. The majority of the funding for salaries is in the General Fund with \$10.1 million, followed by the Restricted Purposes fund with \$2.1 million, and the remaining \$1.1 million distributed over three other funds. Total combined salaries show an increase of approximately \$100,000 over FY 2009. The increase is seen across funds that support salaries with the exception of the Restricted Purposes Fund. Salaries for the Restricted Purposes Fund decreased because there are a number of vacancies in the Department of Corrections Grant that are not being filled due to budget constraints with the State of Illinois.

Benefit costs are substantial with approximately \$2.4 million included in this budget for employee benefits. College-provided employee health insurance is the most significant portion of employee benefits costs. Recent trends have forced the College to evaluate the program closely. The College is a member of the Community College Insurance Cooperative (CCIC). The College will see an increase in health care premiums of 13% due to increased claims volume for the group. The 14% overall increase in the budget for Fringe Benefits is related to additional coverage needs for new or existing personnel.

The College faculty is represented by collective bargaining contracts. The four-year adjunct faculty contract expired after FY 2006 and was negotiated during FY 2007. An equitable and affordable contract was settled upon establishing rate increases from FY 2007 through FY 2010 ranging from 3.5% to 4%. The full-time faculty contract expired at the end of FY 2009. A new 5-year contract was ratified in April 2009 with contract rate increases ranging from 4.1 to 4.8 %, with 4.1% as the increase for the current budget.





## **CAPITAL IMPROVEMENTS**

Capital Assets are defined by the College as assets with an initial unit cost of \$5,000 or greater and an estimated useful life in excess of two years. The costs of normal maintenance and repairs that do not extend the life of the asset are not capitalized and are included in the General Fund budget. The College's investment in Capital Assets and Capital Improvements plays an important role in serving the needs of students and represents approximately 7.9% of the total budget for Fiscal Year 2010.

During FY 2009, the College completed a new building addition allowing for relocation of the Fitness Center in order to better utilize existing space. Also, the addition included construction of an Early Childhood Education Classroom and Laboratory that will be used by the College's students in the Early Childhood Development degree program. The College renovated the former Fitness Center space into a state of the art Culinary Arts Kitchen for our new Culinary Arts program. These projects were made possible by a combination of College Fund Balances, Debt (Bonding) and grants from the Richland Community College Foundation.

As the future of Richland Community College continues to change, a new Facilities Master Plan was developed and adopted in the summer of 2007. With the assistance of the College's architects, focus groups that included faculty, staff, students, and community members generated ideas that were captured, analyzed, and synthesized into projects that will enable Richland to build or renovate space to meet the cutting edge demands of students, businesses, and the community. This new Facilities Master Plan looks at the future academic, workforce training, and community needs facing Richland and incorporates those ideas into a comprehensive document. The Master Plan will serve as the reference to guide the College's facilities needs for updating existing space as well as linking the campus to the economic development thrust created from the College hosting the Farm Progress Show.

Some of the future projects envisioned through the Master Plan are the Student Success Center & Addition, a Global Agribusiness Center/National Bioenergy Education Center, a Community Education Center, renovating and adding on to the Business Education Center and a Workforce Development Center. The State of Illinois legislative body recently passed a comprehensive Capital Improvements bill that was subsequently signed by the government funding a long list of projects recommended by the Illinois Community College Board. One of the projects on that list was the Student Success Center & Addition. The State would fund 75% of the cost of the project while Richland Community College's share will be a mixture of available fund balance monies and appropriate protection, health and safety funding.

During FY 2009 the College neared completion of a Center for Sustainability and Innovation that will house the University of Illinois Extension offices and serve the additional program needs of the College. The Center for Sustainability and Innovation is being constructed using "Green Technology" in order to obtain LEED (Leadership in Energy and Environmental Design) certification through the U.S. Green Building Council. The Richland Community College Foundation participated in this project by funding the construction of a wind turbine generator. Bonds were issued during FY 2008 for the purpose of financing this project and purchasing an upgrade to the College's database system. Some of these funds have been used in FY 2009 to finance the costs of construction of the Center for Sustainability and Innovation. The remainder of the funds will be carried forward and used in the form of Fund Balance Appropriations to finance

the completion of the building and the wind turbine tower during FY 2010. Both projects are expected to be completed before the beginning of the fall semester. To offset the costs of operating this building the College will be receiving rental revenue from the University of Illinois Extension Office. In addition, utilities are expected to be minimal due to the projected electricity generated by the wind turbine and other cost-saving features that were incorporated into the building.

Other capital projects that are planned during FY 2010 include a landscaping project for \$35,000, a road expansion to the entrance road at a cost of \$30,000, upgrades to the College’s security and fire alarm systems and an energy master plan study for \$251,000. The energy master plan study is being necessitated by increasing utility costs due to rate increases by utility providers and the loss of free steam from ADM that was previously mentioned. The College will also spend \$87,940 for deferred maintenance projects. The College is planning to do a complete remodeling of Shilling Lobby in the future and is planning on spending \$10,000 for preliminary architectural studies. The College will finance these activities through existing college funds, grants and donations and Fund Balance appropriations.

The Chart below is an itemization of the capital building projects for FY 2010:

**Richland Community College  
Capital Projects Budget  
Fiscal Year 2010**

<u>Description</u>	<u>Amount</u>	<u>Source</u>
Center for Innovation and Sustainability	1,131,000	Fund Balance
Landscaping	35,000	Fund Balance
Entrance Road Expansion	30,000	Fund Balance
Shilling Lobby Planning	10,000	Fund Balance
Energy Management System	138,500	PHS Levy
Security System Upgrade	43,750	PHS Levy
Fire Alarm System Upgrade	68,750	PHS Levy
Wind Turbine	605,000	Grant/Donation
Deferred Maintenance	<u>87,940</u>	Fund Balance
<b><u>Total Capital Projects</u></b>	<b><u>\$2,149,940</u></b>	

Following is a summary of the Capital Projects Expenditures over a five year period:

Historical Capital Improvement Expenditures

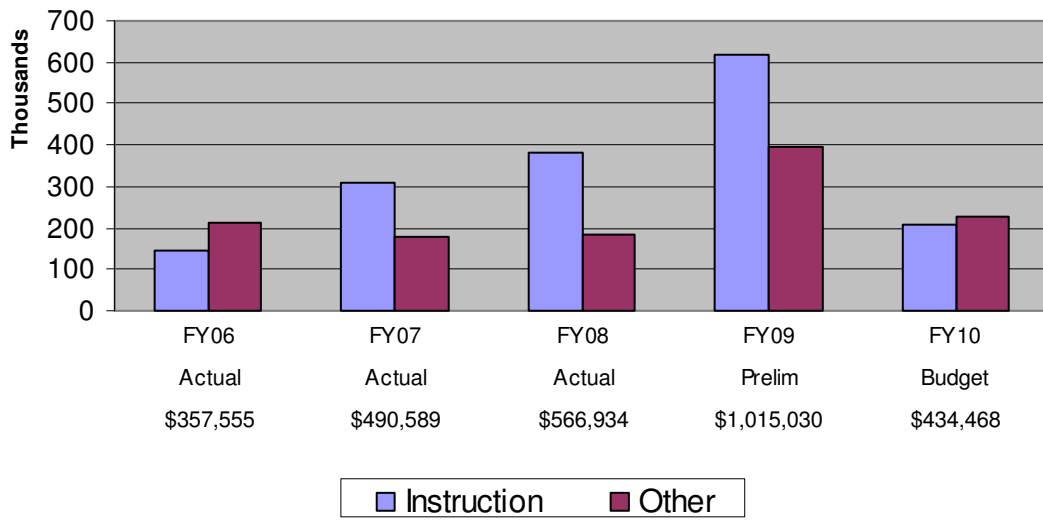
FY 2006	Actual	\$20,102
FY 2007	Actual	\$49,186
FY 2008	Actual	\$2,117,930
FY 2009	Preliminary	\$3,085,579
FY 2010	Budget	\$2,149,940

**EQUIPMENT**

Providing current technology is vital to having an outstanding educational program. Occupational programs as well as traditional transfer programs benefit from cutting-edge technology. This budget strives to place current technical instructional equipment in the hands of the students and instructors. One classroom is scheduled to be fitted with multi-media instructional technology, several older staff computers are being upgraded or replaced, and software upgrades for multiple areas will be obtained. Other instructional equipment will include purchases for specialized items in the Engineering Technologies, Humanities, Math and Science, and Health Professions programs. For FY 2010 the College will continue to focus resources on replacing outdated information systems equipment. The College will also be putting significant resources in new technology in the Health Professions area. These upgrades are being paid for by a combination of existing College funds, donations from the Richland Community College Foundation and grant sources such as the Federal Perkins money. The College continues to focus resources on ensuring that our students have access to current technology in the classroom. Total equipment purchases are budgeted for FY 2010 at \$443,468. The following charts and graphs provide a summary of Equipment purchases over the most recent 5-year period.

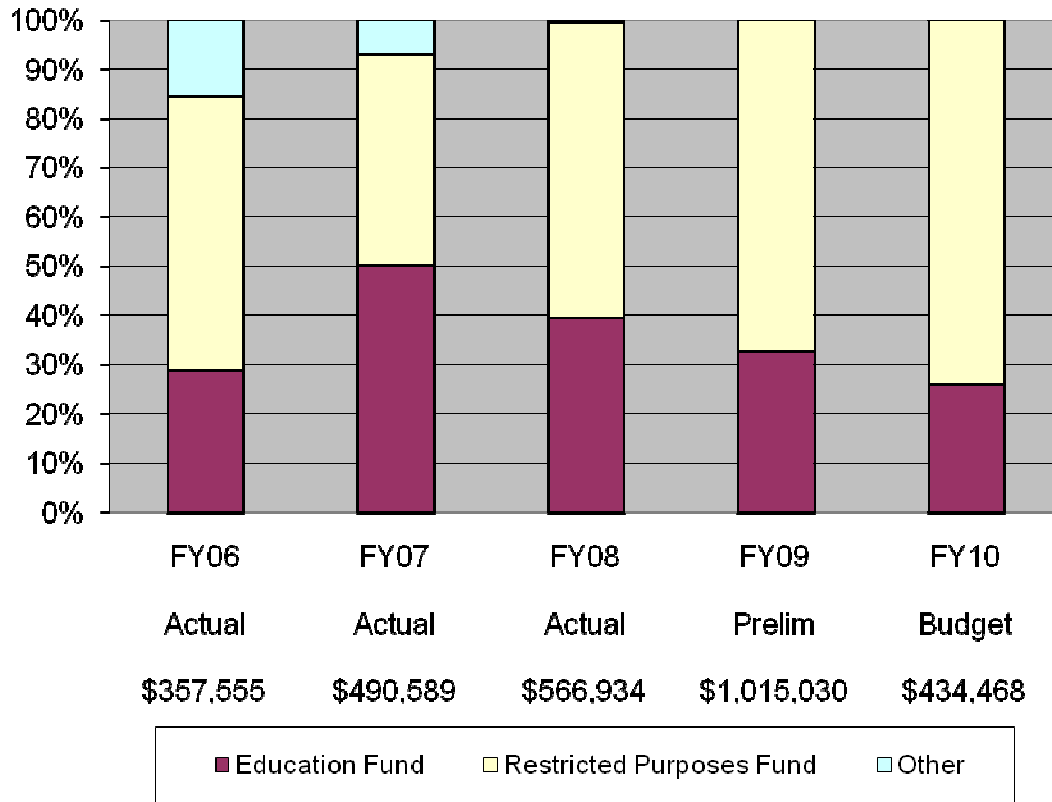
	<b><u>FY 2006</u></b>	<b><u>FY 2007</u></b>	<b><u>FY 2008</u></b>	<b><u>FY 2009</u></b>	<b><u>FY 2010</u></b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Preliminary</u></b>	<b><u>Budget</u></b>
<b><u>Totals by Function</u></b>					
Instruction	\$146,461	\$310,146	\$382,608	\$620,334	\$206,850
Academic Support	62,952	64,208	48,820	71,519	3,000
Student Services	14,179	12,204	5,225	15,758	1,800
Public Service/Continuing Education	7,475	11,706	23,712	80,939	7,018
Clubs, Organizations & Child Care	1,463	919	0	4,476	0
Operations & Maintenance of Plant	70,986	40,854	27,861	19,078	102,000
Institutional Support	<u>54,039</u>	<u>50,552</u>	<u>78,708</u>	<u>201,937</u>	<u>113,800</u>
<b>Total</b>	<b><u>\$357,555</u></b>	<b><u>\$490,589</u></b>	<b><u>\$566,934</u></b>	<b><u>\$1,015,030</u></b>	<b><u>\$434,468</u></b>

## Equipment Funding Five Year History



	<b>FY06 Actual</b>	<b>FY07 Actual</b>	<b>FY08 Actual</b>	<b>FY09 Prelim</b>	<b>FY10 Budget</b>
<b>Total by Funding Sources</b>	<b>\$357,555</b>	<b>\$490,589</b>	<b>\$566,934</b>	<b>\$1,015,030</b>	<b>\$434,468</b>
Education Fund	\$102,995	\$245,192	\$223,633	\$330,188	\$113,018
Restricted Purposes Fund	199,113	210,506	339,619	684,842	321,450
Other	<u>55,447</u>	<u>34,891</u>	<u>3,682</u>	<u>0</u>	<u>0</u>
<b>Total</b>	<b><u>\$357,555</u></b>	<b><u>\$490,589</u></b>	<b><u>\$566,934</u></b>	<b><u>\$1,015,030</u></b>	<b><u>\$434,468</u></b>

### Equipment Funding By Source



### **ENROLLMENTS AND CREDIT HOURS**

The following charts reflect the revenue generated by credit hours for each State-funded reimbursement category for fiscal years 2009 and 2010. Credit hours generated in FY 2007 serve as the State basis for funding in FY 2009, and credit hours generated in FY 2008 serve as the basis for funding in FY 2010. Each category is funded at a different rate as determined by the State’s funding formula and as funds are available. This variable rate structure allows Illinois community colleges to offer higher-cost technical and health programs at a standard tuition rate, keeping the programs affordable for all. These categories include Baccalaureate, Business Occupational, Technical Occupational, Health Occupational, Remedial Education, and Department of Corrections (DOC) programs. DOC credit hours generate revenue that is used to support these grant-funded programs.



Workforce Development Grant Elimination	- \$3,311.3	
ICCB Administration	<u>-\$123.6</u>	
Total Budget Change (1.5%)	(\$4,576)	<i>(in thousands of dollars)</i>

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**IBHE Step 2 Recommendations:**

Unrestricted Grants to Colleges	+ \$3,347.3	
Workforce Development Grant Elimination	- \$3,311.3	
ICCB Administration	<u>-\$91.4</u>	
Total Budget Change (0.0%)	(\$55.4)	

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**IBHE Step 3 Recommendations:**

Unrestricted Grants to Colleges	+\$3,165.3	
ICCB Administration	<u>-\$70.0</u>	
Total Budget Change (+1.0%)	+\$3,095.3	

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**IBHE Step 4 Recommendations:**

Unrestricted Grants to Colleges	+\$6,212.3	
ICCB Administration	<u>-\$70.0</u>	
Total Budget Change (+2.0%)	+\$6,142.3	

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**IBHE Step 5 Recommendations:**

Unrestricted Grants to Colleges	+\$9,282.8	
P-16 Initiative Grant	+\$1,500.0	
ICCB Administration	<u>-\$27.1</u>	
Total Budget Change (+4.9%)	+\$10,755.7	

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**IBHE Step 6 Recommendations:**

Unrestricted Grants to Colleges	+\$14,871.3	
P-16 Initiative Grant	+\$2,779.0	
College & Career Readiness Grant	+\$750.0	
ICCB Administration	<u>-\$5.7</u>	
Total Budget Change (+4.9%)	+\$18,394.6	

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**Other State Funding** – The College is in its seventh year of receiving Equalization Grant funding. Equalization funding is determined by a somewhat complex formula that compares local property tax funding to the total credit hours each college generates. It attempts to provide a minimum level of local tax revenue per full-time equivalent student across the state. Thus, the relatively stable property tax base of the District, combined with minimal enrollment growth, resulted in moderate decreases in equalization funding for both FY 2008 and FY 2009. A more significant decrease is expected this fiscal year and is projected in this budget at 27% based on data that is available at this time. The formula for equalization funding is calculated using FY 2008 enrollment data, 2007 tax year Equalized Assessed Valuation data, and 2008 Personal Property Replacement taxes. These data components are all known at this time and can be used in making an estimate for Equalization funding for FY 2010. However the formula is also impacted by certain statewide data and adjustments that are not known at this time, so the actual funding will vary somewhat from

projections. The long-term projections for Equalization funding will have to be reevaluated based on the recent increase in enrollments and the State's financial condition.

Providing about 3.1% of the General Fund revenues, the College receives corporate personal property replacement taxes distributed by the state. Based upon corporate profits resulting from an improved economy, the College's portion of these taxes has grown since FY03 until FY 2009. However, for FY 2010 the revenues received from this tax will decrease due to the continuing recession affecting businesses statewide.

**Local Funding** – The equalized assessed valuation of Richland's District is projected with a moderate increase for fiscal year 2010. The Districts assessments are nearly complete as of the date of this budget finalization, and the consolidated counties in Richland's taxing districts experienced approximately 3.1% growth in its combined Equalized Assessed Valuation (EAV). The district EAV is the base upon which Richland tax rates are computed to determine its annual property tax revenues. The increase is driven mostly by a 7.4% growth in Sangamon County's EAV, which is supplemented by much smaller increases in other counties in the District.

**Tuition and Fees** – In response to increased costs and a statutory requirement to remain at or above 85% of the state-wide average of all community college tuition rates, the Board approved a \$9.00 per credit hour rate increase at its February 2009 meeting. This increase will begin with the Summer 2009 term. The increase in this revenue stream is generated mostly from the rate increase. However, the college is projecting increased enrollments for FY 2010 due to continuing increases in the local unemployment rate. The College is implementing several new initiatives in FY 2010 that are expected to generate additional enrollments in both Educational programs and Workforce Development programs. These initiatives include the expansion of the Culinary Arts Institute, a new Bio-fuels program, and a three-year project to expand the College's Online Learning Program. All of these programs and initiatives are being driven by the needs of the College's stakeholders including students and businesses in the District. It is anticipated that these initiatives will help the College become more competitive in the District and will attract students from outside the District as well.

Fees are primarily utilized to provide consumable materials necessary for teaching classes. Annually, fees and the underlying costs are reviewed and submitted to the Board of Trustees for approval. Fees for technology-intensive classes must be monitored closely to ensure that appropriate software and equipment are utilized in order to maintain an effective learning environment. Fees that are collected are used to support the costs of maintaining effective technology and equipment. There is a 5.5% increase projected in Fees for FY 2010. A portion of this increase is related to new fees as part of the enrollment costs for the College's new initiatives.

**Student Financial Aid** – To prevent barriers to full access to higher education, the College must seek funding sources that allow all students' access to Richland's programs. This can be achieved through Federal funding sources such as Pell Grants or State Monetary Award Grants. In recent years, these sources have been reduced. Federal Funding for FY 2010 is essentially held even while State funding sources are slightly reduced. To offset this downward trend of state and federal financial aid revenues, the Richland Community College Foundation has received funds and endowments to award more, higher value scholarships over the last five years. With the growth in



funding available to the Foundation for scholarships, the Foundation anticipates to award over \$180,000 for FY 2010. Increasing endowments will provide additional funding for scholarships at this much needed time.

### **DEBT MANAGEMENT**

The College is subject to a debt limit of 2.875% of the District's Equalized Assessed Valuation of \$2,064,027,066 or an estimated \$59.3 million. At the current time, the College holds \$2.4 million in general obligation bonds debt, which will be retired over a 9-year period ending December 2016. These bonds were issued in January 2008 to finance obligations related to the construction of the Center for Sustainability and Innovation facility that will serve the needs of the College and the University of Illinois Extension. This facility will be the College's first "Green" building and will be constructed in accordance with Leadership in Energy and Environmental Design (LEED) specifications. These specifications increase the initial construction costs of the building but are expected to provide substantial energy savings over the life of the building.

## II. ORGANIZATIONAL SECTION

### **RICHLAND COMMUNITY COLLEGE DISTRICT # 537**

#### Principal Officials as of July 1, 2009

#### **Board of Trustees**

<u>Name</u>	<u>Position</u>	<u>Term Expires</u>
Amy Bliefnick	Chair	2013
Dale Colee	Vice Chair	2013
Bruce Campbell	Secretary	2011
Emmett Sefton	Trustee	2015
Rev. Wayne Dunning	Trustee	2011
Dr. Larry W. Osborne	Trustee	2011
Randy Prince	Trustee	2015
Lucien Smith	Student Trustee	2010

#### **Executive Staff of the College**

Dr. Gayle Saunders	President
Lisa Gregory	Executive Director of Public Information and Chief of Staff
Greg E. Florian	Vice President, Finance and Administration
Jane E. Johnson	Vice President, Student and Academic Services
Dr. Douglas Brauer	Vice President, Economic Development and Innovative Workforce Solutions

## **OUR VISION, MISSION AND CORE VALUES**

### **VISION**

To be the premier source for education, workforce training, partnerships, and economic development. (Reaffirmed 2009)

### **MISSION**

To offer educational programs which enable students to achieve their potential by obtaining the abilities, attitudes, and skills needed for personal and professional growth.

### **CORE VALUES**

Richland has endeavored to identify its Core Values through a series of reflective activities conducted initially through College-wide evaluations and then through the work of a Continuous Improvement Process team. In the spring of 2003, the College adopted five core values: **Commitment, Respect, Excellence, Accountability, and Diversity.**

### **STATEMENT OF PURPOSE**

Through the Vision, Mission and Core Values, Richland Community College will improve the quality of life in Central Illinois by actively serving the educational needs of the people, organizations, and institutions it serves. The College pledges to provide equal access to education and training for all citizens regardless of race, age, sex, religion, national origin, ethnic background or disability.

For the purpose of improving the quality of life for the residents of the District, Richland offers the following programs and services:

- Baccalaureate and general education courses for transfer to a four-year college or to earn an associate degree.
- Occupational/Technical courses to directly enhance employment opportunities or refine occupational skills.
- Developmental studies to prepare students for college-level courses.
- Continuing and community education courses to encourage lifelong learning.
- Public service activities and programs to contribute to the enrichment of the community.
- Customized training workshops and seminars to establish linkages with business & industry.
- Enrollment and retention services such as counseling, advisement, financial aid, tutoring, and learning accommodation services.

## **HISTORY, LOCATION AND DEMOGRAPHICS**

### **HISTORY**

1971 – The Community College of Decatur is established by referendum as a comprehensive two-year institution and is housed in a vacated bank building in downtown Decatur, Illinois. A Board of Trustees is to be the ruling body that governs the College.

1975 – The College is re-named Richland Community College to better represent the College's expanded district parameters.

1979 – Richland expands and moves to a new location in an industrial park – a temporary site while a permanent facility is planned.

1980 – Richland Community College Foundation is established.

1984 – Voters approve a bond referendum for the construction of a permanent site.

1988 – Richland relocates to a newly constructed campus offering 151,000 square feet on the Northeast corner of Decatur, Illinois. First classes were held in September.

1991 – The Weidenbacher Greenhouse is constructed and ready for classes.

1992 – The Shilling Community Education Center is built onto the existing permanent structure, adding an additional square footage of 44,600.

2001 – Dr. Gayle Saunders becomes first female President of Richland Community College.

2002 – Two additional wings are added to the campus. The Schrodt Health Education Center and the Industrial Technology wing add 50,000 square feet to the College.

2005 – Richland opens classrooms at the new Hope Academy Center, 1050 E. Sangamon, Decatur IL 62521. The Brush College, LLC, is created and the first Farm Progress Show is held at Progress City USA.

2007 – Richland hosts the Farm Progress Show in Progress City, USA. The ground is broken for the Early Childhood Classroom and Fitness Center.

2007 – The Agribusiness and Occupational Technology Center is dedicated in November.

2008 – In February, The Agribusiness and Occupational Technology Center is renamed the Dwayne O. Andreas Agribusiness Education Center.

2008 – The Compease job classification and compensation system is implemented by the College during the summer.

2008 – Ground was broken for the Center for Sustainability and Innovation in September.

2008 – The Fitness Center opened in its new location in the fall.

2009 – In January the Fairview Park Plaza Center opened as a site for credit and non-credit classes.

2009 – The Adele P. Glenn Academy of Early Childhood Education was dedicated in April.

## LOCATION

Located in Decatur, Illinois, the College serves an eight-county district with a population of approximately 134,000. Three hours from Chicago, Illinois, and two hours from St. Louis, Missouri, the College is centrally located within Illinois. The primary campus encompasses 162 acres. The College also operates an attendance center in Clinton, Illinois, which is roughly 25 miles north of the main campus, an attendance center in the Fairview Park Plaza Center and the RCC Hope Academy Center in conjunction with Decatur School District # 61.

The District is home to a variety of regional and international companies including Archer Daniels Midland, Caterpillar, Tate & Lyle, Pittsburgh Plate Glass and Ameren IP. Decatur is the corporate headquarters for Archer Daniels Midland Company, recognized as a leader in applied agricultural research. While much of the District's focus is on manufacturing, nearly half of all businesses fall within the service sector, including health care.

The College also is centrally located to a variety of four-year universities and colleges where Richland graduates can further pursue a baccalaureate degree. In addition to Millikin University, a private university located in the city of Decatur, the College also is within a one-hour drive from three public universities – the University of Illinois at Urbana Champaign, Illinois State University, and the University of Illinois at Springfield. Private universities in the area include Illinois Wesleyan University, Lincoln College, Lincoln Christian College and Springfield College in Illinois.

## DEMOGRAPHICS

Counties: Of the 8 counties touched by Richland's services, Macon County provides the largest residence base. 80% of Richland's students come from Macon County. The other counties in District #537 include DeWitt, Christian, Piatt, Logan, Sangamon, Moultrie, and Shelby.

Population: In 2005, Richland's District included a population base of 133,743. This is a decrease of about 3% from the year 2000; this is somewhat better than the prior ten-year decrease of nearly 8%. Of the eleven K-12 school districts within Richland's population base, the top five account for nearly 83% of Richland's population base. The two largest school districts experienced a decrease in population between 2000 and 2005 of roughly 4,000 residents or approximately 4.5%.

Employment/Unemployment: The three major industries in the area are 1) educational, health and social services, 2) manufacturing, and 3) retail trade. From 2000 to 2005, Macon County experienced over 3600 job losses mostly resulting from plant closings within the manufacturing

sector. This change has had a direct impact on the population decline within the District. It is estimated that there will be 412 job openings per year within 14 different occupations through 2014. Teachers from primary and secondary education top the list with 69 projected annual openings; Health Diagnosis/Treatment Practitioners come in second with 67 annual openings. The next two categories include Registered Nurses and Financial Clerks, both with over 40 projected annual openings. These projections, taken from the Illinois Department of Employment Security's Economic Information and Analysis Division, are utilized when making decisions about future program offerings at Richland.

From 1980 to 2000, the unemployment rate in the region decreased from approximately 11% to 5.2% and it remained fairly constant through midyear 2007. Since midyear 2007 the unemployment rate has steadily increased to 9.8% as of March 2009. This pattern is similar to that of the State and the nation. Historically, unemployment rates have an impact on student enrollments in that when unemployment is high, community colleges experience an increase in student enrollments and when unemployment declines, enrollments decrease.

Education: As reflected in the data from Richland's Environmental Scan for 2007, the percentage of the population in Richland's District with a high school diploma has grown from 75% in 1990 to 86% in 2005. Similarly, the percentage with an Associate's degree or higher has grown from 14% in 1990 to 30% in 2005. The high school percentages are slightly above those of the state and the nation, but at the Associate's degree-level education percentages lag behind the state's 36.3% and the nation's 34.6%. These figures suggest that Richland has a growing pool of available students.

Financial Aid: Financial aid and scholarship awards for FY08 totaled \$4.2 million distributed to 1,891 students. In FY 07 financial aid and scholarship awards totaled \$4.2 million distributed to 1,931 students. Award levels and the number of recipients have declined since FY03 when enrollments and financial aid awards peaked. Although the past few years have shown decreases in financial aid, the current level is approximately double the amount of FY01, only five years earlier. This indicates an increasing reliance of the District's students on financial aid for higher education.

According to national statistics on persons below poverty level, there was a .9 increase in the national poverty rate from 12.4% in 2000 to 13.3% in 2005. For Macon County the increase was higher, rising 2.2 percentage points from 12.9% in 2000 to 15.1% in 2005.

Student Body: Richland experienced the highest enrollments in its history in FY03 with total certified credit hours reaching 69,778. Since that time enrollments have fallen back to a level of 65,970 certified credit hours. Certified credit hours are projected to increase in FY10 due to increases in displaced workers over the past year and the need for retraining of this workforce.

Richland runs numerous programs through the Illinois Department of Corrections. In FY01 the certified credit hours attributed to Corrections programs were 3,442 and by FY09 those hours had increased to 13,194.

The Richland District includes 16 public and private high schools. Annually about 24% of all graduates at these high schools enroll at Richland Community College.

The Fall 2008 headcount and full-time equivalency were 3,284 and 1,793 respectively, as compared to 3,280 and 1,806 for Fall 2007. For 2008, the average Richland student was a 27-year-old white female. The ratio of part-time to full-time students was 68/32 and female to male students was 56/44. Roughly 79.9% of the student body is white while 16.4% is African American and the remaining 3.7% is comprised of other ethnic groups.

The majority (69.4%) of Richland’s students attend classes during the day, with the remainder attending in the evening and on weekends or online. With virtually no change from the prior year, approximately 25% of the students work less than 29 hours per week. However, 25% are employed for 30 or more hours per week, down slightly from the prior year’s 27%.

Faculty/Staff: In the fall of 2008, Richland had 233 full-time employees. Of this, 99 are faculty, 40 administrative, and the remainder is support personnel. The ethnicity of the faculty and staff included 2 Asian Americans, 22 African Americans, 1 Native American, and 3 Hispanics. The average age of all full-time employees was almost 50.

The College also has 205 part-time employees. Adjunct faculty accounted for 143 of the part-timers and the ethnicity of part-time employees included 4 African Americans, 1 Native American, and 2 Hispanics. The average age of part-time staff was 47.5, slightly lower than for full-time staff. The gender difference was 43% males and 57% females.

Organizational: The Organizational Section includes two Organization Charts. The first chart represents Richland from a student-centered focus with instruction, activities and support functions emanating out from students. The second chart presents the College’s reporting lines.

Physical Facilities Square Footage:

Main Campus – Original	150,966
Shilling Center	44,607
Agricultural / Maintenance	12,876
Schrodt Health Education Center	25,570
Industrial Technology Center	23,550
Andreas Agribusiness Ed Center	17,861
Fitness Center / Child Dev. Classroom	<u>3,500</u>
 TOTAL	 <u>278,910</u>

## GOALS, OBJECTIVES & ACCREDITATION

### **RICHLAND'S VISION – THE STRATEGIC PLAN**

In February 2008, The Richland Community College Board of Trustees approved the 2008-2011 Strategic Plan. The development process involves two separate but interconnected phases: an Environmental Scan and the formulation of a Strategic Plan.

The Environmental Scan is a snapshot of Richland Community College and internal and external influences. In January 2007, President Saunders convened the Environmental Scan Team, comprised of stakeholders representing Human Resources, faculty, Business Services, and other key areas of the College. The Scan includes three sections: an external section, an internal section, and a section on teaching and learning. The Team examined trends over the past ten years and identified opportunities and challenges that might affect Richland Community College in the future.

In September 2007, President Saunders convened a team of College stakeholders to serve on the Strategic Planning Team. The Team's charge was to create a strategic plan to guide the College's actions and initiatives in meeting the vision and mission of Richland Community College and reflecting the core values of the College. The Team included stakeholders from across the College including faculty, deans, Campus Life, Technical Services, Marketing, Financial Aid, Student and Academic Services, and Finance and Administration.

The Strategic Plan consists of three main goals: teaching and learning, collaborative relationships, and institutional operations. From these, sub-goals and the strategies for achieving them were developed along with measurement outcomes to assess them. The concept of sustainability is a new component of this Strategic Plan and is a guiding principle for the inclusion of strategies and actions.

The Strategic Plan is updated annually and priorities assigned to various areas of the College. The priorities are included in the budget.

Incorporated below is a synopsis and budget implications of the Strategic Plan.

#### **Goal 1: To enhance strengthen, and advance TEACHING AND LEARNING.**

**Strategy A:** Improve the effectiveness of programs and services that support and/or enhance student success.

**Strategy B:** Improve the effectiveness of programs and services that support and/or enhance college preparedness.

**Strategy C:** Enhance and expand a global perspective within the curriculum.

**Strategy D:** Align curriculum with local, regional and global stakeholders' needs.

**Strategy E:** Enhance alternative methods of curriculum delivery to meet student needs.

**Budget Implications** – Most of these tasks are ongoing for the College and as such are already a component of each year's operating fund budget. The FY 2010 budget for Institutional Effectiveness is \$53,125. This budget supports various activities



designed to improve the quality of the instruction at Richland. The budget for Academic Support and Student Services combined is funded at over \$2.1 million for FY 2010. These programs are vital in supporting and/or enhancing student success and college preparedness. (Strategy A, Strategy B, and Strategy D. Also see Goal 3 – Strategy E)

The budget includes money to continue developing programs for the retraining of displaced workers to address the needs of the local area. Resources are also being utilized to continue to develop programs to support the College's initiatives toward retention, persistence and academic effectiveness. (Strategy A, Strategy B, and Strategy D)

The budget reflects several new activities by the College designed to align curriculum with local, regional and global stakeholders' needs. These include the continuing development of a Bio-fuels Technician program, the opening of the Center for Sustainability and Innovation and the expansion of the Online Learning Program. In addition, the budget includes money to support the recently opened Fairview Park Plaza Learning Center, the Hope Academy Center and the Clinton Center to provide students with alternative sites for classes. (Strategy D and Strategy E)

## **Goal 2: To enhance, strengthen, and advance Collaborative Relationships.**

**Strategy A:** Cultivate and enhance external partnerships that support teaching and learning and that promote a seamless transition to College.

**Strategy B:** Cultivate and enhance external partnerships for workforce training and economic development that promote employment opportunities.

**Strategy C:** Increase activities that build a positive sense of community for current students, alumni and friends, and the District.

**Budget Implications** – Depending upon the specific activity designated to an area, budget implications are either nominal or enhanced. Division Deans are given development funds within their budgets and are expected to prioritize staff training requests to utilize these funds in the best interests of the College and in keeping with the goals identified in the Strategic Plan.

The fiscal year 2010 budget includes funding to continue the dual credit courses at area high schools to encourage students to get an early start on their college educations. (Strategy A and Strategy C)

The opening of a LEED certified Center for Sustainability and Innovation will promote sustainability and will build a collaborative relationship with the University of Illinois. (Strategy B and Strategy C)

Approximately \$14,000 is included in the FY 2010 budget specifically to promote Diversity, one of Richland's Core Values, through training programs and materials.

The Diversity Conference is a drive-in conference designed for professionals in higher education, public education, business and industry, and social service agencies. The College supports the Conference through attendees and in-kind resources. (Strategy A and Strategy C)

The budget includes resources to continue a minority internship program the College developed and implemented to promote opportunities for positions within and outside of the College. (Strategy B)

The College continues to develop relationships with alumni, donors, and other stakeholders through newsletters (*Investing in Our Future* Foundation Newsletter and the *Alumni & Friends* Newsletter) and invitations to various activities throughout the year. In carrying out its mission to regularly communicate with and serve alumni as well as provide a mechanism through which the alumni may communicate with and serve the college, the Richland Community College Alumni Association continues to host alumni events. The continuing Major Gifts Campaign that was started in 2008 by the Foundation continues to provide scholarships to Richland Community College students and provide resources for new equipment purchases for the College. (Strategy B and Strategy C)

The expansion of the Culinary Arts program and a Bio-fuels Technician program are some of the specific initiatives included in this budget to cultivate and enhance external partnerships for workforce training and economic development that promote employment opportunities. (Strategy B and Strategy C)

### **Goal 3: To enhance, strengthen, and advance College Operations.**

**Strategy A:** Ensure sustainability of the College's human resources.

**Strategy B:** Enhance processes that promote financial sustainability.

**Strategy C:** Increase effectiveness of institutional infrastructure.

**Strategy D:** Promote awareness of RCC programs and services.

**Strategy E:** Enhance processes that measure the effectiveness of Richland Community College.

**Budget Implications** – Approximately \$400,000 of unrestricted funds, grants and Foundation donations have been budgeted for equipment purchases, and hardware and software updates to technology in this budget. The College has made it a priority to make sure that our students are trained on the best equipment feasible. We have budgeted resources to provide more efficient computer labs and update our Online Learning area. In addition, our new Center for Sustainability and Innovation will open this year with much of the power provided by a new Wind Turbine. (Strategy B and Strategy C)

To help protect the confidentiality and security of student records and other College data and to reduce storage costs associated with such the College implemented a new

document imaging system during FY09. Funds are included in FY10 to continue updating and training on this system for all departments. (Strategy A)

During FY 2008 the College hired a consultant to work with College Administration in evaluating the need for adjustments in the College's current pay classification system. The evaluation has been completed, and this budget includes the cost of making additional pay scale adjustments in FY 2010. Adjustments to the pay system are expected to occur over the next several years as the College strives to make its compensation package more equitable and adjust certain positions closer to a market rate salary. (Strategy A)

The FY 2010 budget includes nearly \$2.2 million in Capital Projects Funds that will assist in increasing the effectiveness of Richland's institutional infrastructure. (Strategy C)

Approximately \$340,000 is budgeted for Marketing staff and activities, with \$150,000 designated specifically to advertising costs. These funds are crucial in promoting the awareness of Richland's programs and services. (Strategy D)

## ACCREDITATION & IMPROVEMENT INITIATIVES

**Accreditation** – Richland’s accreditation is based on the Academic Quality Improvement Program (AQIP) model through the Higher Learning Commission. Named for its focus, AQIP allows the College to self-assess and identify opportunities for comprehensive improvement. The College’s initial accreditation using AQIP was obtained for an initial seven years (through 2007). The AQIP reaffirmation of accreditation is based on the institution’s commitment to and success in quality processes, and performance results of those processes as evidenced through AQIP interactions. Once accepted into the AQIP system, a community college must complete a Strategy Forum, a Systems Portfolio, and annual updates. During the initial seven-year period the College was required to undertake and complete several “vital few” action projects that exhibit dynamic opportunities for improvements within the institution and engage its employees.

In April 2008, the Higher Learning Commission reaffirmed the accreditation of Richland Community College through the Academic Quality Improvement Program (AQIP) through 2014. The reaccreditation review was conducted by a peer review team that focused on the activities of the College over the past seven years. The review focused on five criteria: Mission and Integrity; Preparing for the Future; Student Learning and Effective Teaching; Acquisition, Discovery and Application of Knowledge; and Engagement and Service. The review team concluded that Richland Community College met the five criteria and no areas were identified for follow-up review.

Upon adoption of the AQIP model, College employees received training in the processes and tools needed to develop successful continuous improvement techniques, teams and projects. New employees continue to receive training in order to qualify for participation on any of the AQIP teams. AQIP teams are formed as needs are identified, and teams are comprised of volunteering employees that work to generate specific solutions or improvements to College processes. When teams conclude their activities, they submit a document detailing their analysis, recommendations and conclusions.

**CQIN** - Richland Community College was accepted as a member of the Continuous Quality Improvement Network (CQIN) in 2003. CQIN is a group of organizations, institutions and companies committed to enhancing the quality of higher education through the sharing of best practices, training in quality processes, and advocacy of results-oriented educational and management practices. During FY 2008 Richland participated in two CQIN innovation projects—CQIN WIRED and the Vision Implementation Project. CQIN WIRED focused on development of a curriculum on innovation skills and organizational processes and deployment of this curriculum nationally to execute sustainable innovation in manufacturing companies and service organizations. The College participated in a “Distributive Innovations Lab,” where community colleges shared innovative ideas and best practices in projects that promote sustainability. During FY 2010 the College will participate in the CQIN Summer Institute. The theme for the Summer Institute is “How

to Increase Innovation in Challenging Economic Times: Thinking Like an Innovator, Working Like an Innovator, Teaming Like an Innovator & Playing Like an Innovator.”

## **BUDGET AND FINANCIAL INFORMATION**

### **Basis of Accounting**

The College follows generally accepted accounting principles of the United States as set forth in the Governmental Accounting Standards Board (GASB) Codification and as applicable to colleges and universities. As such, the modified accrual basis of accounting is used, whereby revenues are recognized when measurable and available, and expenditures (other than interest on long-term debt) are generally recognized when the liability is incurred.

For budgetary purposes and financial reporting, summer session revenues and expenditures are deferred and reported in the succeeding fiscal year in which the program is predominantly conducted. This is considered an immaterial difference from accrual accounting primarily because it is consistently applied from year to year.

The College operates on a fiscal year ending June 30<sup>th</sup>. In accordance with the GASB statement #33, the College's Board of Trustees adopts a property tax levy in December of each year, which explicitly links such property taxes to the fiscal year beginning the following July. On June 30<sup>th</sup>, the financial statements reflect property taxes receivable and deferred property tax revenues for the prior calendar year as well as one-half of the current calendar year.

In fiscal year 2004, the College implemented several new GASB pronouncements that resulted in the financial statements being presented in a comprehensive single-column format combining all funds of the College. It is intended to facilitate a better understanding of College operations by presenting financial information in a format more typically used by business entities.

### **Basis of Budgeting**

The College follows a cash basis for budgetary purposes, which differs from generally accepted accounting principles (GAAP) as follows: 1) For budgetary purposes, encumbrances are recorded as expenditures but are reflected as reservations of Fund Balance for GAAP purposes. 2) For GAAP purposes, and as stipulated by GASB 24, the College reports retirement contributions made by the State of Illinois on behalf of the College as both a revenue and expenditure; however, such contributions are not reflected within the budget. 3) Though budgeted, capital expenditures will be eliminated from the statement of revenues, expenses and changes in net assets, and depreciation expense will instead be reflected. 4) Internal service and intra-agency (primarily student financial aid used to fund tuition) revenue and expenditures, while budgeted, will be eliminated for financial reporting.

In developing the budget, the College follows a balanced budget approach. For Richland this is defined as a budget for which all expected cash expenditures are covered by anticipated cash

receipts. Cash receipts may include current year revenues or other sources of funds such as Fund Balance Appropriations. When Fund Balance Appropriations are used to balance the budget, year-end audited financial statements will reflect a deficit for accounting purposes. This is because Fund Balance appropriations are not technically considered Revenues in accounting terms; rather they are Assets arising from excess revenues earned in prior years. However, for budgeting purposes, these funds represent sources which can be used to cover certain uses.

The Fund Balances held by the College are a measure of the fiscal health of those funds and generate interest which can be utilized to support routine operating expenses. In determining whether it is appropriate to use Fund Balances as sources in the budget, management must critically examine the need and the long-term financial impact to the College. Circumstances that would justify utilizing Fund Balances to balance the budget may include any one of the following: 1) Funds received in one year are restricted for a specific purpose or project for which some of the expenses were carried over into subsequent periods. 2) An emergent need or non-controllable expenditure item is forecast for which no other source of funds is available to cover the expenditure, and the Fund Balance is not restricted from being used for this purposes. 3) The Fund Balance has increased over time and management has made a conscientious decision to use these funds for a specific purpose that is consistent with the long-term Strategic Goals and the financial objectives of the College.

### **Fund Groups**

For budgetary control and to comply with legal regulations, the College’s accounts are organized into funds and account groups, each of which is considered a separate accounting entity. Expenditures within each fund are further delineated by function and object to more fully reflect the planned activities of the fund.

The College adopts legal budgets for all Governmental Fund types except the Capital Projects Fund.

<u><b>Fund Type</b></u>	<u><b>Fund</b></u>	<u><b>Fund #</b></u>
<u>Governmental</u>		
General	Education	01
	Operations and Maintenance	02
Special Revenue	Restricted Purpose	06
	Audit	11
	Liability, Protection and Settlement	12
Debt Service Fund	Bond and Interest	04
Capital Projects Fund	Operations and Maintenance (Restricted)	03
<u>Proprietary</u>	Auxiliary Enterprise	05
<u>Fiduciary</u>	Trust and Agency	10
	Working Cash	07

<u>Account Groups</u>	General Fixed Asset	08
	General Long Term Debt	09

### **Budgeting Process**

In developing the annual budget, Richland incorporates a team-based approach that includes all of the individuals who have responsibility for budget control or administration. The budget process follows a general pattern that may vary slightly from one year to the next depending on experiences learned in prior budget years, on the needs and preferences of the participants involved, and on time constraints. For the development of the fiscal year 2010 budget, the process started in February with the approval of the Budget Calendar, prepared by the Director of Budgeting. This document was distributed to all of the designated Budget Managers and laid out the specific dates for the planning and submission of budget requests. A copy of the Budget Calendar is included at the end of the Organizational Section.

Revenues were reviewed by the Director of Budgeting and the Vice President of Finance and Administration and updated for the forthcoming year in conjunction with the ongoing five-year planning projections and preliminary review of current data. As part of the updating process, tuition and fee rates were reviewed, enrollment trends were analyzed, and State budget allocations were monitored for changes. From the projected revenues, the Budget Managers were given general guidelines to use in formulating their requests. For request submissions, Budget Managers were given the option of using standardized electronic forms or using their own format, as long as all relevant data was included.

The budget requests were initially submitted to the budget manager's Vice President or the President for review and approval. Meetings were conducted for each Division to review the major components of that Division's overall budget. The meetings were attended by the Dean responsible for the given Division, the Vice President of Student and Academic Services, the Director of Budgeting, and the Vice President of Finance and Administration. Following these meetings, the Director of Budgeting did further analysis of the projected expenditures and worked with the Deans individually making necessary adjustments for errors, inconsistencies, or known resource limitations. When the initial data was compiled, a budget deficit existed, creating the need for further reductions in planned spending. This was accomplished by a thorough analysis of the historical expense pattern in general ledger accounts, and a focused attempt to reduce non-essential discretionary budgets items.

Following this analysis, the data was entered into and compiled by the College's budgeting software. A draft of the Budget was reviewed by the President, Vice Presidents, Director of Budgeting, and Director of Accounting to determine if the Budget was representative of the goals and initiatives of the College. Final adjustments were made to incorporate additional components or initiatives that were identified during the review processes and to reallocate the required resource in order to balance the budget. This was facilitated through discussions with the budget managers, Director of Budgeting, Vice Presidents and President until the budget was balanced.

The Vice President of Finance and Administration presented the Tentative Budget to the Board of Trustees at its May Board Meeting as an informational item for discussion. As required by State statute, the Tentative Budget was also placed on public display in the Business Services Office for a minimum of 30 days prior to a public hearing and adoption of the Final Budget, which is set to occur at the June 2009, Board of Trustees Meeting.

### **Expenditure Controls**

Overall responsibility for budget management lies with the Vice President of Finance and Administration. Day-to-day oversight is the responsibility of the Director of Budgeting.

**Budget Managers** – All Funds of the College are divided into Cost or Responsibility Centers. A budget manager is assigned to each Center and has authority for approving expenditures from this Center.

**Requisitions** – Expenditures are generally processed via a Requisition form. Once approved by the Budget Manager, the requisition flows to several other individuals for approval. Deans, Vice Presidents, the President and other high-level Administrators all sign off on requisitions for their areas of responsibility. Additionally, the Director of Budgeting approves the funding availability and account coding, and the Director of Purchasing approves that bidding requirements and other legal restrictions have been met.

**Purchase Orders** – Once a requisition contains all necessary approvals, it goes to the Purchasing Office where a Purchase Order is created. All Purchase Orders and their supporting documentation go to the Vice President of Finance and Administration for final approval.

**Purchasing Cards** – There has been a significant reduction in purchasing cards with a select group of individuals in the divisions receiving them. End-of-the-month reconciliations are submitted by each cardholder to the Business Office.

**Encumbrances** – Once Purchase Orders are approved, they are encumbered against the current year's funds. Encumbrances reduce the balance of budgetary funds available for future expenditures. While salaries cannot currently be encumbered, several other controls exist to prevent over-expenditure in these areas.

**Budget Transfers** – Because a budget is only a plan, it is usually necessary to allow transfers between line items during the year. This maintains the budget as a viable working plan and also helps to monitor the overall status of budget funds and the extent to which they have been appropriately authorized. Working within the guidelines/regulations noted below, all budget transfers also follow a similar approval process to the Requisition. The primary difference is that the Director of Purchasing does not approve any of these; the President must approve all transfers involving salary lines, and the Director of Budgeting and Vice President of Finance and Administration must approve all.

**Management Information Reports** - Each month, budget managers receive financial reports from the Director of Accounting detailing current and year-to-date expenditures, encumbrances, and



original and remainder budget balances for each account in their various centers of responsibility. These reports reflect both function and object perspectives. Budget transfers made during the month are also reflected.

Detailed budgetary financial reports are prepared monthly for the Board of Trustees. These reports include comparisons by fund of actual expenditures against budgets by function and object; revenue receipts against budget; total salary commitments against budget; and cash and investment balances. Additionally, the report includes a listing of bills paid by fund. The Board is asked to review and approve these monthly reports.

The monitoring of revenue is a crucial component of the management of the budget. In the event of an unexpected decline in revenue, certain non-essential expenses would be the first to be identified and frozen to insure a balanced budget at year-end. This requires the cooperation and assistance of all budget managers in keeping purchase requisitions limited to only those items which are essential for the provision of services.

Additionally, day-to-day operations require the use of various management information reports by the Director of Budgeting, the Director of Accounting, and Vice President of Finance and Administration. All budget managers have daily access to an on-line database query of the detail of expenditures and budget transactions under their control.

## **Financial and Budgetary Guidelines**

In addition to Richland's (RCC) policies and procedures, major aspects of budgeting and finance are prescribed by the Illinois Public Community College Act, and the Illinois Community College Board (ICCB). Synopses of these guidelines are listed below.

### **RCC FINANCIAL POLICIES**

#### **2.1.1 Budget Adoption, Amendment and Transfer**

The Board of Trustees of Richland Community College will adopt an annual budget within the first quarter of each fiscal year. The fiscal year will be from July 1 through June 30 of each year. The annual budget will be adopted in accordance with Illinois Revised Statutes, Chapter 122, Paragraph 103-20.1 and said budget shall contain a statement of cash on hand at the beginning of the fiscal year, an estimate of cash revenues to be received during the fiscal year, and estimate of expenditures contemplated for the fiscal year, and a statement of estimated cash on hand at the end of the fiscal year. The Board may from time to time make transfers between the various items in any fund as long as that transfer does not exceed an aggregate of 10% of the total of said fund as set forth in the budget. If the total should exceed 10%, the Board may proceed to amend said budget with the same procedure used for adoption of the original budget.

In order to carry out the entire educational program of the District, the Board, in accordance with the Illinois Revised Statutes noted above, has established the following policies:

#### **2.2.1 Fiscal Year**

The fiscal year for Richland Community College shall begin on the first day of July of each year and end on the following 30th of June.

#### **2.2.2 Financial Reports**

It is the function of the Business Office to issue appropriate monthly financial reports.

#### **2.2.3 Annual Budget**

An annual budget shall be developed in compliance with all applicable laws. The budget shall be considered as an estimate of revenue to be earned as well as a controlled spending plan for the ensuing year. Staff participation in the budgeting process shall be encouraged at all times.

#### **2.2.4 Accounting System**

The modified accrual method shall be used in the accounting system of the College.

### 2.2.5 Budget Transfers

Each year, the Board of Trustees adopts an annual budget in accordance with the State of Illinois Revised Statutes. The total budget for any fund supported by property taxes cannot be amended by an amount greater than 10% without proceeding through a new adoption procedure. The President is hereby authorized to implement procedures for and approve budget transfers within any given fund. The Board of Trustees shall be informed of all interfund transfers on a monthly basis through the regular financial reports. An increase to the total amount of an adopted budget shall require the approval of the Board of Trustees.

Additionally, revised statute 103-20.1 provides for transfers between the various items in any fund supported by property taxes to not exceed in the aggregate 10% of the total of such fund as set forth in the budget. Accordingly, Richland classifies budget items as salaries, employee benefits, contractual services, commodities, travel, fixed charges, capital outlay, and other expenses. Thus, the 10% rule would apply to transfers between any of these major categories. Budget transfers within any of these categories are not considered under the 10%. Further, contingency accounts would not be subject to the 10% rule since these are non-allocated funds.

### 2.2.6 Invoices

The Board of Trustees shall authorize the establishment of revolving funds to be used for the purpose of paying the bills of the College. Such revolving funds shall comply with the Illinois Public Community College Act.

### 2.2.7 (C.8) Banking and Investments – Management (Partial Only)

The College Treasurer and College Director of Accounting are authorized to purchase and sell investments, authorize wire transfers, authorize the release of pledged collateral, and execute any documents required under this procedure.

### 2.3.1 Purchase of Supplies, Materials, and Equipment

It is the policy of the Richland Community College Board of Trustees to provide needed supplies, materials, equipment and contracts for work to support the educational programs of the College District through the use of sound, efficient, and effective purchasing procedures, which are in compliance with Illinois Community College Board Regulations.

All purchases and other procurements of equipment or services shall be processed through one central purchasing office so that all acquisitions and transactions can be effectively controlled and monitored. It is important that all decisions in awarding contracts or purchase orders be made without prejudice or favoritism. Awards shall be made on the objectively determined merits of each acquisition action such as vendor compliance with specifications, compatibility of the item, price, delivery deadline, service, and other terms and conditions. The Board supports a policy of not knowingly entering into any purchase commitment which would result in a conflict of interest. Accordingly, no purchase contract or order shall be executed with a person or entity having influence over the purchase or procurement decision.

The Board authorizes the College administration to award contracts in accordance with the Illinois Public Community College Act, 110 ILCS 805/1 et. seq. The Board charges the administration with the responsibility for and the Board delegates the administration the authority to develop appropriate guidelines, regulations and procedures to implement this policy.

## **ICCB REGULATIONS**

### **Annual Budget**

The budget is a controlled plan to be used in implementing the philosophy and the objectives of the college. Its development should involve maximum participation and, therefore, the aims and objectives of the college should be reflected at each level.

Colleges are encouraged to use either of the following budgetary formats: line-item appropriation or program budgeting in conjunction with program performance budgeting (PPB), or zero-based budgeting (ZBB). However, a budgetary crosswalk may be necessary to complete the line-item appropriation by function budget required by the ICCB.

Each local Board of Trustees must adopt a budget for each fiscal year within or before the first quarter of each fiscal year. Moreover, a tentative budget must be available for public inspection for at least 30 days, or ten days for community college districts in cities of over 500,000 inhabitants, prior to final adoption; and at least one public hearing must be held on the tentative budget.

It is anticipated that each district will develop an expanded operational budget that is more detailed than the budget required by the ICCB. Care should be taken that any budget adopted by the local Board of Trustees meets the requirements of Section 3-20.1 of the *Public Community College Act* for community college districts in cities with less than 500,000 inhabitants or Sections 7-8 through 7-16 for other community college districts.

The budget shall contain a statement of the cash on hand at the beginning of the fiscal year, an estimate of the cash expected to be received during such fiscal year from all sources, an estimate of the expenditures contemplated for such fiscal year, and a statement of the estimated cash expected to be on hand at the end of such year. The estimate of taxes to be received may be based upon the amount of actual cash receipts that may reasonably be expected by the district during such fiscal year, estimated from the experience of the district in prior years and with due regard for other circumstances that may substantially affect such receipts. (Section-3-20.1)

The budget shall set forth estimates, by classes, of all current assets and liabilities of each fund of the board as of the beginning of the fiscal year, and the amounts of those assets estimated to be available for appropriation in that year, either for expenditures or charges to be made or incurred during that year or for liabilities unpaid at the beginning thereof. Estimates of taxes to be received from the levies of prior years shall be net, after deducting amounts estimated to be sufficient to cover the loss and cost of collecting those taxes and also deferred collections thereof and abatements in the amount of those taxes extended or to be extended upon the collector's books. (Section 7-9)

The local Boards of Trustees of community college districts in cities of less than 500,000 inhabitants may transfer among budgeted items in a fund, providing that all transfers do not

exceed 10 percent of the total of such fund as set forth in the budget. The local Board of Trustees also may amend the budget by using the same procedure as the original adoption.

One copy of the annual budget in the format prescribed shall be filed with the ICCB no later than October 15.

### Certificate of Tax Levy

The language for the Certificate of Tax Levy suggested by Section 3-20.5 of the *Public Community College Act* is included in this section. This certificate must be filed with each county clerk on or before the last Tuesday in December. A copy of the certificate, along with each county clerk's verification of the levy, should be filed with the ICCB no later than January 31. In addition to the adopted annual budget, each college must file with each county clerk, within 30 days of its adoption, the local board's budget resolution and a certified summary of anticipated revenues for the fiscal year. Failure to file these documents authorizes the county clerk to refuse to extend the district's tax levy. Suggested forms for the budget resolution and the summary of anticipated revenues are included as part of this section.

Moreover, when a district levies more than 105 percent of the previous year's tax extensions, the district must have at least one public hearing which may not coincide with the hearing on the tentative budget. The notice must fulfill the following requirements:

The notice shall appear no more than 14 days nor less than 7 days prior to the date of the public hearing. The notice shall be no less than one eighth page in size, and the smallest type used shall be twelve point and shall be enclosed in a black border no less than 1/4 inch wide. The notice shall not be placed in that portion of the newspaper where legal notices and classified advertisements appear. The notice shall state in plain and simple language the following information: (1) the legal name of the taxing district; (2) the commonly known name of the taxing district; (3) the amount of property taxes, exclusive of election costs, extended or estimated to be extended on behalf of the taxing district for the preceding year; (4) the amount of the proposed levy, exclusive of election costs, for the current year; (5) the percentage increase; and (6) the date, time and place of the public hearing concerning the proposed budget and the proposed levy increase. Such hearing may not coincide with the hearing on the proposed budget of the taxing district.

Any notice which includes information substantially in excess of that specified and required by this Act shall be an invalid notice. (Chapter 120, Section 866)

Additionally, an amended Certificate of Tax Levy may be filed within ten days of notification from the county clerk of the multiplier providing such multipliers will alter the amount of revenue received by the district.

### External Audit

Each district is required to submit three copies of its external audit to the ICCB by October 15 following the end of the fiscal year. Required schedules and recommended formats are detailed by the ICCB.

### Annual Financial Report

Pursuant to Section 3-22.2 of the *Public Community College Act*, each district is required to publish a financial statement at least once annually prior to November 15 in a newspaper of general circulation in the district, and a copy of this publication must be filed with the ICCB by December 1.

### Community College Treasurer's Bond

Each community college treasurer must be bonded. A copy of each bond must be filed with the county clerk(s) and the ICCB.

### Requirements for Financial Transactions

The *Public Community College Act* and ICCB rules contain many financial requirements. Although several requirements are highlighted below, you are encouraged to review the *Public Community College Act* and ICCB rules.

### Payment of Orders and Bills

The local Boards of Trustees of community college districts in cities of less than 500,000 inhabitants must approve payment of all bills showing to whom and for what purpose each payment is to be made and to what budgetary item each payment should be debited. The payment's purpose and budgetary line item can be shown by *Fiscal Management Manual* account codes. College staff should ensure that each item is properly charged to the correct account and that authority exists for such a transaction. For example, custodial salaries and utilities can be paid from the Operations and Maintenance Fund only upon resolution of the local Board of Trustees.

### Bidding Policy

Section 3.27.1 of the *Public Community College Act* requires each district to let all contracts for supplies, materials, or work involving an expenditure in excess of \$10,000 to the lowest responsible bidder after due advertisement, excluding the exceptions which are listed in Section 3-27.1 of the Act. The local board may adopt a more restrictive bidding policy.

## **THE PUBLIC ACT REGULATIONS**

### 805/3-20.1. Adoption of annual budget--Contents--Fiscal year

Community college boards are required to adopt a budget before or within the first quarter of a new fiscal year. The budget must "...specify the objects and purposes of each item and amount needed for each object or purpose." The budget must contain a statement of cash on hand at the beginning of a fiscal year, an estimate of cash to be received and expended during the year, and an estimate of cash expected on hand at the end of the fiscal year. Nothing in this section is to be interpreted as a requirement for a district to change its basis or system of accounting. The Board is required to establish the fiscal year. The budget "...shall be prepared in tentative form by some person or persons designated by the board, and in such tentative form shall be made conveniently available to inspection for at least 30 days prior to final action thereon. At least one public hearing shall be held as to such budget prior to final action thereon." Districts are required to publish a notice of the availability of the budget for public inspection, and notice of the public hearing. Finally, this section authorizes the board to "...from time to time make transfers between the various items in any fund

not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.” The Board may amend the budget by following the same procedures for the original adoption outlined in this section.

805/3-20.2. Additional or supplemental budget

If the voters of a community college district approve an increase in the district’s tax rate for the Education or Operations & Maintenance Funds after the budget for that period has been adopted, the board may adopt or pass a budget reflecting the supplemental or additional funds to be collected.

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

This section specifies expenditures that must be paid from the amount levied for Operations and Maintenance purposes. Included are “...obligations incurred for the improvement, maintenance, repair or benefit of buildings and property, including the cost of interior decorating and the installation, improvement, repair, replacement, and maintenance of building fixtures, for the rental of buildings and property for community college purposes...” Other expenditures are to be paid from the Educational Fund.

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

Each year, the college must determine the amount of funds to be raised by the tax levy for the ensuing year. These amounts must be certified by the board and submitted to the county clerk before the last Tuesday in December each year. Suggested language for the Certificate of Tax Levy is also included in this section.

805/3-20.6. Districts in two or more counties--Determination of amounts--Certificates of tax levy

If a college district lies in two or more counties, the certificate of tax levy must be filed with each of the county clerks within the district. Each county clerk is then to determine the portion of the district valuation that lies within the county, and provide this information to the county clerk where the institution is located. Based on the levy certification, the county clerk will determine the tax rates for all of the counties.

805/3-27. Payment of orders and bills--Revolving funds--Collection of funds

The Board may include in the authorized minutes a list of bills approved for payment, showing to whom and for what purpose the debt was incurred. This does not preclude the board from authorizing a voucher system, or other system in accordance with the State Board. The board may establish revolving funds, providing they are in the custody of a bonded employee and are subject to annual audit by a licensed public accountant.

805/2-27.1. Contracts

Contracts for the purchase of supplies, materials, or work exceeding \$10,000 are awarded to the lowest responsible bidder considering conformity with specifications, terms of delivery, quality, and serviceability. Several exceptions to this rule are noted in this section, including (1) services of

individuals possessing a high degree of professional skill, (2) contracts for printing financial reports, (3) contracts for printing or engraving bonds or other debt instruments, (4) and many others as outlined in the statute. This section also includes procedures for awarding contracts through the sealed bid process.

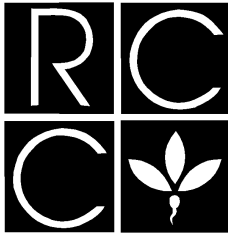
805/3-33.5. Working Cash Fund--Monies derived from bonds--State and federal funds

Funds raised by the sale of Working Cash bonds must be maintained in a separate fund, and they are not to be appropriated in the annual budget. The Board may transfer from the Working Cash Fund in anticipation of the receipt of federal or state funds, but the debt to the Working Cash Fund must be satisfied.

805/3-33.6. Working Cash Fund--Transfers of monies--Abolition of fund

Transfers from the Working Cash Fund to the Education or Operations & Maintenance Fund may be made only by board resolution. This section also specifies the terms of such a resolution. The Board may also issue a resolution to abolish the Working Cash Fund and direct the Treasurer as to directing the transfer. If it is abolished, a district may not establish another Working Cash Fund without voter approval. Interest earned by the Fund may be transferred to the Education or Operations and Maintenance Fund by board resolution.





*Commitment Respect Excellence Accountability Diversity*

**Richland Community College  
Fiscal Year 2009-2010  
Budget Calendar**

February 17, 2009

- Board of Trustees considers a tuition increase proposal
- Board of Trustees approves Strategic Plan

February 23, 2009

- Budget forms available on Q drive (Q, RCC, RCC Forms, and Budget FY 2009)
- Budget calendar / available on the Q drive.
- Required Forms / Instructions available on Q - Drive
- Resource Availability Review Completed

February 25, 2009

- Budget overview presented to Budget Managers – Process, and Revenue Projections
- Budget forms distributed to Budget Managers
- Grant review begins / Business Office Accountant and Grant Managers

March 6, 2009

- All operating budget and equipment budget requests submitted to Vice Presidents and Business Office for review
- Grant managers turn in tentative budgets for ongoing grants to respective VP and business office for approval

March 9th – 13th, 2009

- Budget review meetings (Vice Presidents, Director of Budgeting, & Budget Managers)

March 16th-25th, 2009

- VP's review budget requests authorizing their inclusion in the Tentative Budget.
- (March 16<sup>th</sup>) Dir of Budgeting to provide training for CARS budget entry. Budget Managers (or their designees) learn to enter annual budget requests directly into the CARS system. (N/A to Grant Managers)

- All operating and grant budget request are input into CARS budget module (deadline 3/25/09)
- budget managers enter operating budgets
- business office enters grant budgets

#### 1st Week of April, 2009

- Revenue projections updated by VP/Dir of Budgeting and compared with total operating budget requests.
- Preliminary budget based on budget requests compiled/totaled by Business Office.
- President and Vice Presidents informed of initial results.

#### 2<sup>nd</sup> Week of April, 2009

- President, VPs and Dir of Budgeting meet to discuss adjustments to balance budget.
- Revisions are made to requested budgets to balance revenues with requested expenditures.
- Preparation of Tentative Budget Document is started

#### May 1, 2009

- VPs review Tentative Budget with President for approval.

#### May 5, 2009

- Power Point / Presentation of Tentative Budget at Board of Trustees meeting.

#### May 14, 2009

- Legal notice of June budget hearing is submitted to be published by May 15th.
- Tentative Budget available for public display
- Tentative Budget mailed to Board Members

#### May 20<sup>th</sup>– 22<sup>nd</sup>, 2009

- Final adjustments made for Projected FY 2010 Operating Revenues.
- Discussions begin with budget managers for any adjustments needed based on above.

#### May 26<sup>th</sup> – May 29<sup>th</sup> 2009

- Proposed changes to the Tentative Budget are approved by the President & VPs.
- Changes to Grant Budgets are input as needed.
- Preparation of the Final Budget document is developed

#### 1<sup>st</sup> Week of June, 2009

- Final Budget is approved by President and VP's

June 16, 2009

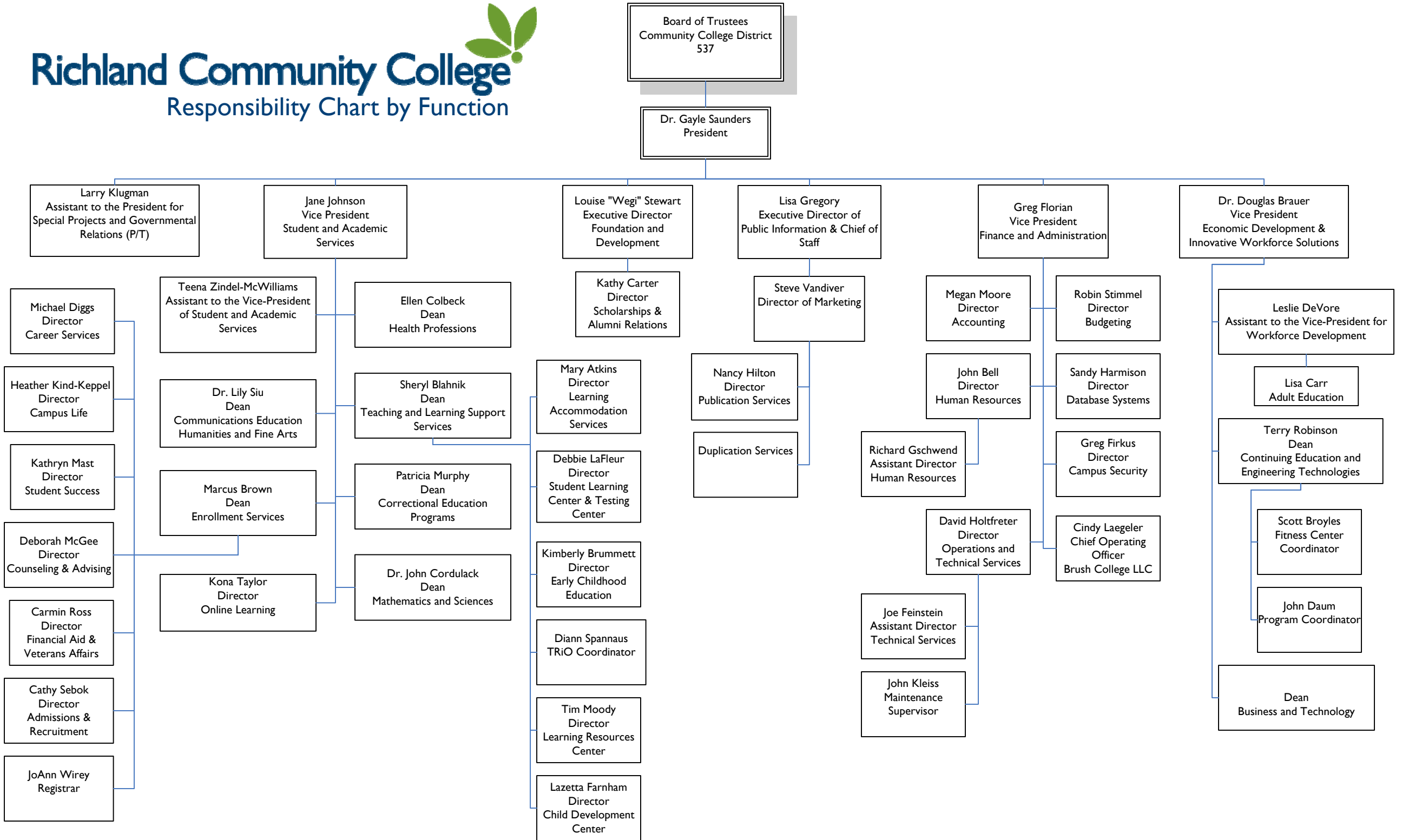
- Public hearing on the Final Budget.
- Presentation to the Board of Trustees of adjustments made to the Tentative Budget to get to the Final.
- Adoption of the Final Budget by the Board of Trustees.

June 17, 2009

- Copies of Final Budget filed with appropriate state and county offices.

# Richland Community College

## Responsibility Chart by Function



### III. FINANCIAL SECTION

#### GENERAL CHANGES BETWEEN FY 2009 AND FY 2010

The following comments address significant changes and differences in the amounts budgeted for FY 2010 as compared to FY 2009. These changes have been incorporated into and are reflected in the financial details, charts, and graphs throughout this document.

##### **Local Government Sources - (Property Taxes and Replacement Taxes)**

The College's tax base experienced an overall increase of approximately 3.1%. This increase in EAV produced additional tax revenues for the General Fund of \$186,653 or 25.4% of the overall increase in General Fund revenue for FY 2010. The total increase in property tax revenues for all funds is \$244,257. Macon County property taxes represent 74% of the total property tax revenues. The decrease in sales tax revenue in the State of Illinois has resulted in a decrease of \$18,507 in replacement taxes for FY 2010. In prior years replacement taxes were classified as a State Revenue Source. The State has requested beginning FY 2010, this grant be classified as a Local Government source of revenue.

**State Revenue Sources** – General Fund State Revenues are based on two main sources: Base Operating Grants which are based on credit hours generated two years ago and Equalization Grants. Equalization Grants have steadily decreased over the past two years and the College is expecting a 27% decrease in this funding source for the FY2010 budget that is based on available information from the State of Illinois. Base Operating Grants were budgeted to increase for FY09 based on available data at the time the budget was developed. This increase did not materialize. Additionally, the Base Operating Grant was decreased midyear by 2.5% due to severe budget shortages with the State. Base Operating Grants are expected to be funded at a slightly higher level than in FY 2009; however, because Base Operating Grants are based on prior enrollments Richland Community College's FY 2010 grant is projected to decrease by 7%.

**Federal Revenue Sources** – Income from Federal Pell Grants is currently unknown but is expected to increase slightly over last fiscal year due to projected increased enrollments. Because this revenue is pass-through funding for student financial aid, it is displayed in the budget as revenue and then again as an expenditure for the same amount. Any variance between the budgeted revenue for FY 2010 and the actual amount of funds awarded would not directly impact the ending fund balance. Federal revenues for grants and other sources show a net increase as well.

**Tuition and Fees** – This budget reflects a 20% increase in tuition and fees revenue for FY 2010 based on projected enrollments and the increase in the tuition rate to \$78.50 per credit hour. Headcounts going into FY 2010 indicate enrollment growth over last fiscal year. Increased enrollment is due to the local unemployment rate hovering around 10% as of March, 2009. Typically as the unemployment rate rises, enrollments rise.

**Interest Revenue** – This budget reflects reduced interest revenue across all funds as a result of market driven interest rate declines. Current investment rates of return are averaging less than 1%, which is down approximately 1 ½ to 2 percentage points from one year ago.

**Fund Balance Appropriations** – Fund Balance Appropriations are not “revenues” in a true accounting sense. Rather, they represent sources of available funds accumulated from prior years’ surplus revenues. Primarily related to building and equipment projects, the College may receive funding in one year for a project that is not entirely completed in that same year. The remaining funds on hand are budgeted in the following years as a Fund Balance Appropriation in the Revenues section of the budget. In some limited instances, the College budget may also include the use of non-restricted fund balances to accomplish other operational goals. It is more common, however, that these funds are used to finance projects from the Restricted Operations & Maintenance Fund for capital projects.

Fund Balance Appropriations from the Restricted Operations and Maintenance Fund for FY 2010 are \$1,268,940. The largest project for which these funds are being used is the construction of the Richland/U of I Extension Office CSI Building. Bond proceeds were received in FY 2008 that will finance the completion of the project in FY 2010. Additionally, the College will utilize \$113,018 of Fund Balance Appropriations from the Restricted Purposes Fund which is earmarked for the Equipment Replacement Account. The remaining Fund Balance Appropriations are \$43,823 from the Liability, Protection & Settlement Fund and \$10,442 from the Audit Fund.

**Capital Project Costs** – This year there are plans for several construction or capital projects to be initiated or completed. The expenses for these projects will be paid from the College’s Operating & Maintenance – Restricted Fund. This fund shows a decrease in revenue for the FY 2010 budget because of the completion of projects that were budgeted in FY 2008.

**Operational Facilities Costs** – Operational costs have been consistent over the past few years. Under a contract with Archer Daniels Midland Company (ADM) that ended in January 2009, the College received steam energy at no cost. Steam is used in both heating and cooling systems, and provided an estimated annual energy cost savings of \$280,000. The college now has to absorb this cost. Electricity costs continue to increase following a substantial increase in FY 2008 due to the expiration of a long-term utility rate freeze. The overall increase in electricity and steam costs budgeted for FY 2010 is \$300,000 or 87% over the FY 2009 budget. The College has enrolled in a consortium for purchasing of electricity at a flat rate.

**Personnel Costs** – Total salaries are up from the prior year due to faculty and staff pay raises and the annualized cost of several positions that were created during FY 2009. The current FY 2010 budget allowance for pay raises is based on the contractual adjustments for faculty contracts as well as 4.1% pay raises for staff. Additionally, the budget contains a reserve for pay adjustments that are expected as a result of a review of the College’s compensation system. For the 5 years presented in this document, the College has awarded annual salary increases ranging from 3% to 5%.

Employee benefits costs are significant at over \$2.4 million in all funds combined. The largest component of the cost is the premiums for medical and dental Insurance. Conservative approaches to health care management have resulted in a moderate increase in the College’s health care premiums. Fringe benefit costs increase in this budget by approximately 14% because of a premium increase for health and dental coverage and additional coverage elections by new or existing staff. For FY 2010 the cost of Employee Benefits is approximately 17.9% of the cost of related salaries and approximately 8.7% of total budgeted expenses.

## Definition of Funds

**Education Fund** – This Fund is used to account for the revenues and expenditures of the academic and service programs of the College. It includes the cost of instructional, administrative and professional salaries; supplies, contractual services; staff development; library books and materials; maintenance of the instructional and administrative equipment; and other costs pertaining to the educational programs of the College.

**Operations & Maintenance Fund (O & M)** – This Fund is used to account for expenditures for the improvement, maintenance, repair, replacement and maintenance of building fixtures; rental of buildings and property for community college purposes; contractual services for custodial, engineers, and security; all cost of fuel, lights, gas, water, and telephone service.

**Operations & Maintenance - Restricted Fund** – This Fund is used to account for monies restricted for capital construction purposes.

**Bond & Interest Fund** – This Fund is used to account for the payment of principal, interest, and related charges on any outstanding bonds. Local property taxes support these payments.

**Auxiliary Fund** – This Fund is used to account for College services where a fee is charged and the activity operates as a business enterprise.

**Restricted Purposes Fund** – This Fund is used for the purpose of accounting for monies that have external restrictions regarding their use. Restricted Grants, Student Financial Aid, and the Equipment Replacement Fund are included within this Fund.

**Working Cash** - This Fund is used to account for and maintain the principle of Working Cash Bonds. The College maintains a principal balance of \$2,350,000, which is invested with staggered maturities to insure liquidity. As with all College Funds, investments are made in accordance with Board of Trustee's Policies, and as required by State Statute. The Working Cash Fund is to be used with Board authorization to meet ordinary and necessary short-term cash flow needs of the College. Interest earned in this Fund may be transferred only to the General Fund with Board approval.

**Audit Fund** – This Fund is used to record revenues and expenditures related to the annual audit. The College levies property taxes for this expense. Each year, the College retains the services of an external independent audit firm to perform the audit and compile related reports and statements.

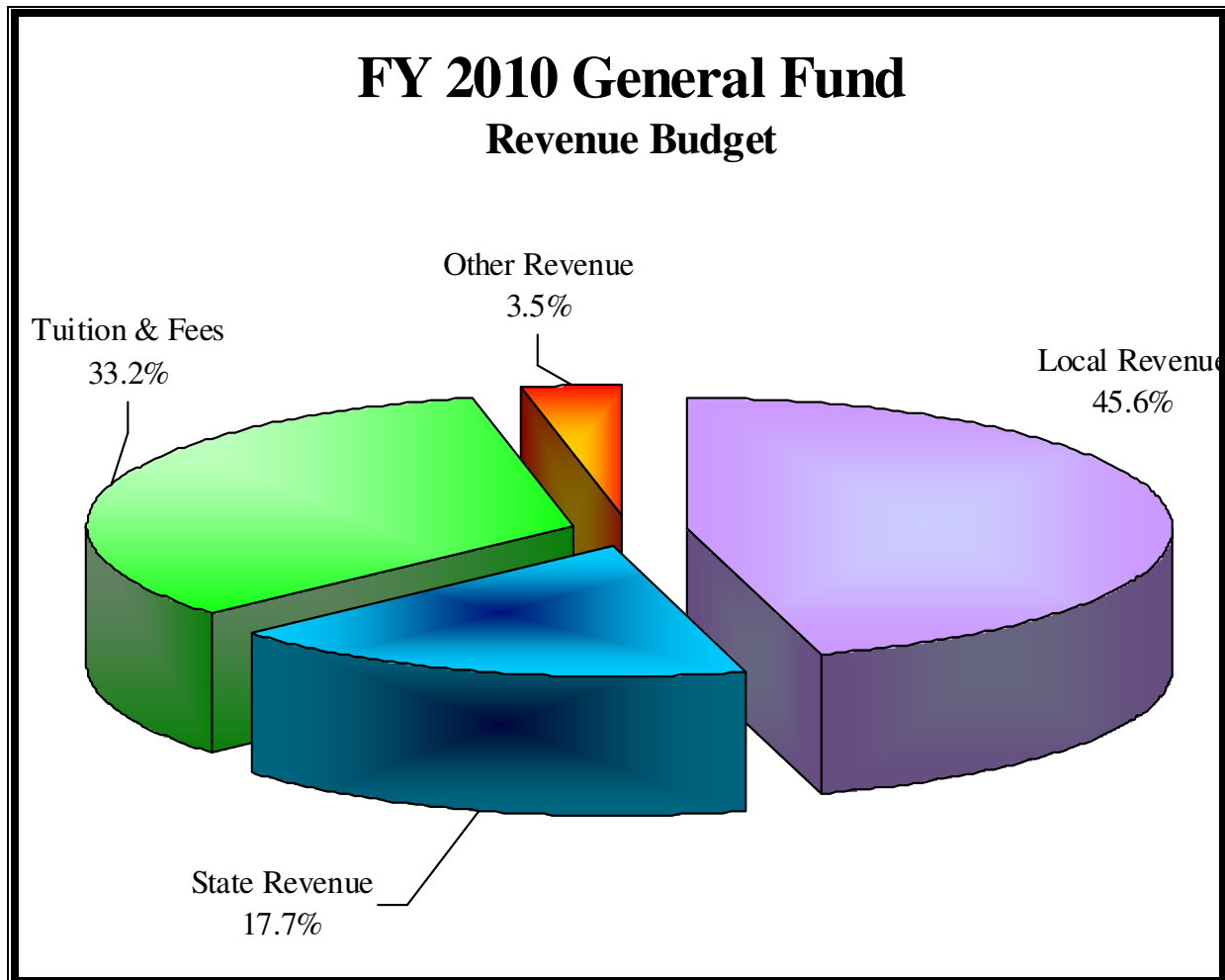
**Liability, Protection & Settlement Fund (L,P & S)** - This fund is used to record revenues and expenditures related to protection of the District's assets. The Fund receives property tax revenue for the portion of the annual levy associated with tort liability, worker's compensation insurance, and unemployment insurance.

## General Fund Revenue Budget

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

As illustrated below, the FY 2010 revenue budget of \$15,721,586 represents an increase of 4.9%, or \$734,796 above the FY 2009 budget.

Source	Prior FY 2009 Budget	Current FY 2010 Budget	Increase/(Decrease)
Local Revenue	\$7,025,411	\$7,165,857	\$140,446
State Revenue	\$3,098,972	\$2,785,739	(\$313,233)
Tuition & Fees	\$4,413,821	\$5,226,340	\$812,519
Other Revenue	\$448,586	\$543,650	\$95,064
Total	\$14,986,790	\$15,721,586	\$734,796

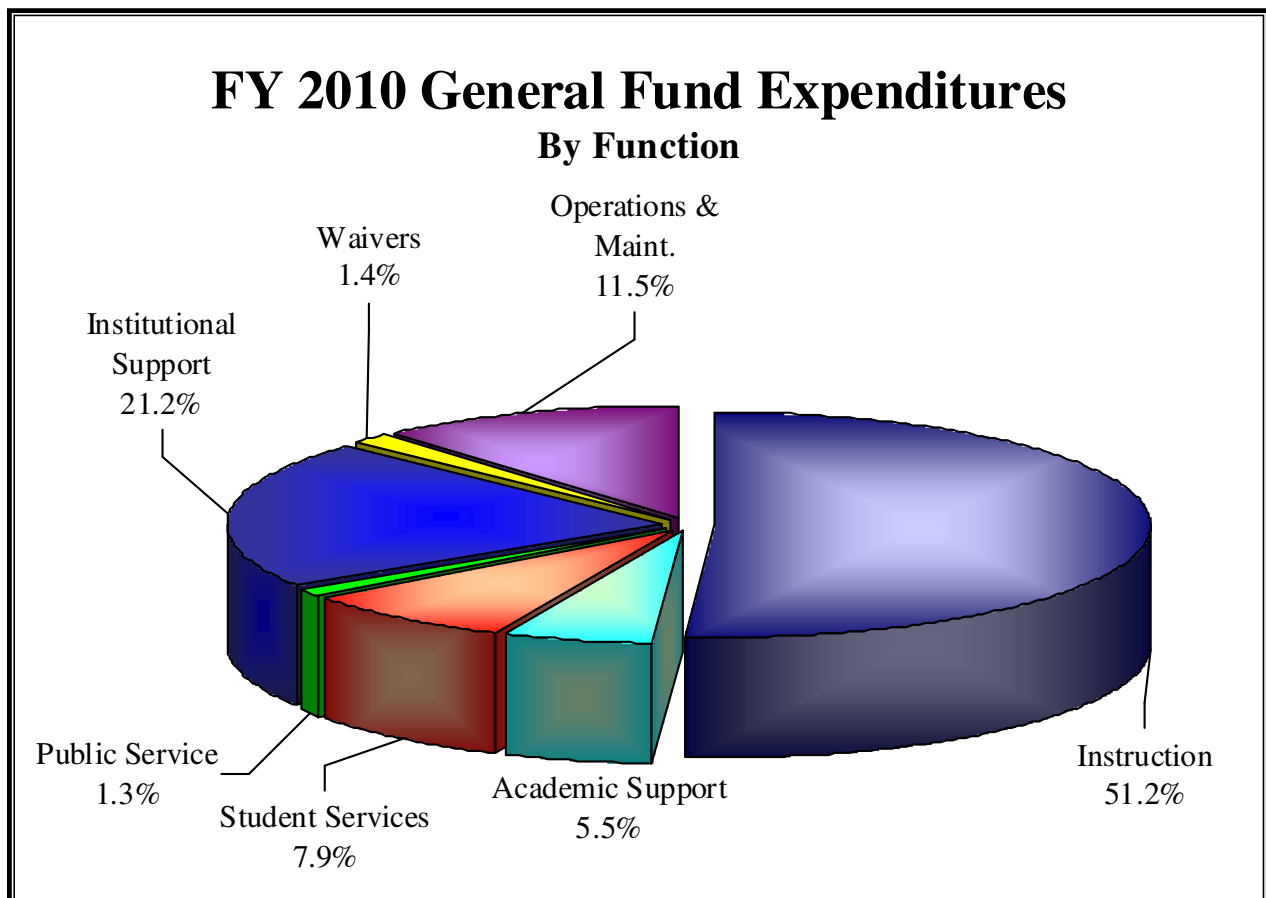




## General Fund Expenditure Budget

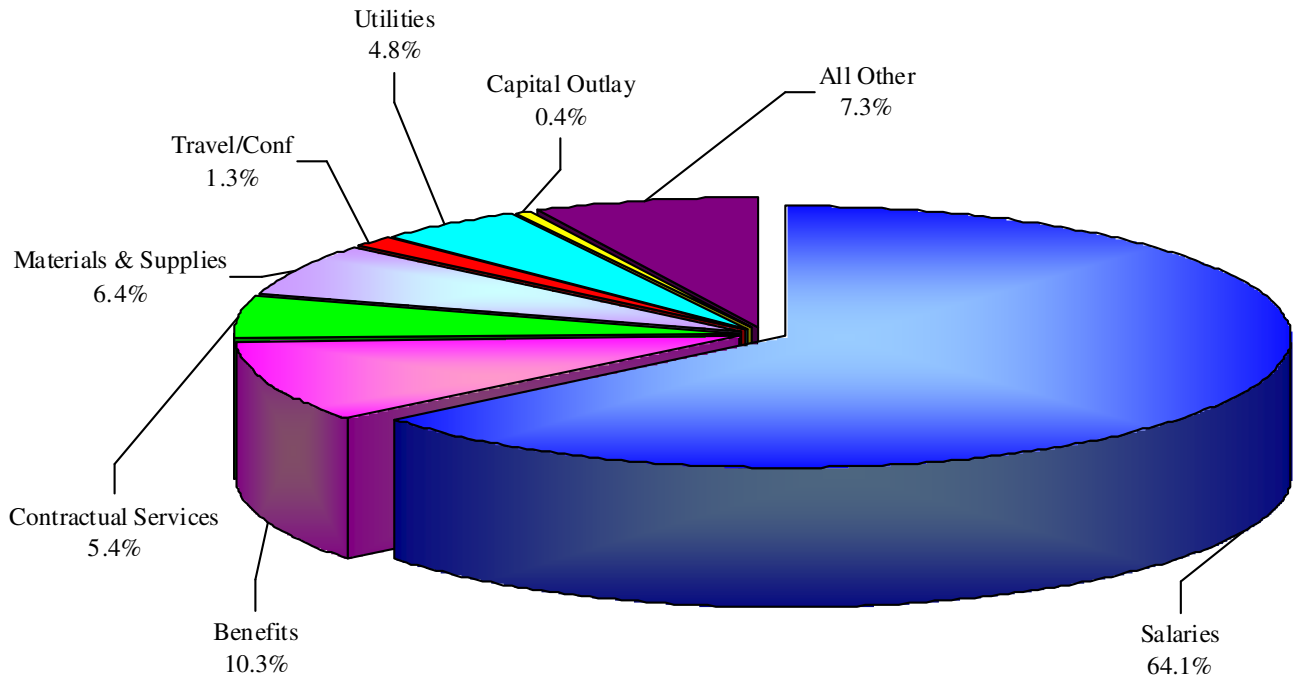
Budgeted expenditures or uses for the General Fund for FY 2010 are \$15,721,586 including the Transfer Out of \$727,000. Of this amount, \$13,910,790 is represented in the Educational Fund, and \$1,810,796 in the Operations and Maintenance Fund. Expenditure information is presented in two formats for the Education and Operation & Maintenance Funds. Expenditures are classified by Function (Instruction, Academic Support, Student Services, Public Service/Continuing Education, Institutional Support, and Scholarships and Waivers), and by Object (Salaries, Benefits, Contractual, Materials, Conference & Meeting, Fixed Charges, Utilities, and Capital Outlay). The following tables detail the budgeted expenditures.

Function	Education Fund	Operations & Maintenance Fund	Total General Fund
Instruction	\$8,054,833	0	\$8,054,833
Academic Support	\$858,367	0	\$858,367
Student Services	\$1,245,732	0	\$1,245,732
Public Service	\$209,034	0	\$209,034
Institutional Support	\$3,332,824	0	\$3,332,824
Scholarships/Waivers	\$210,000	0	\$210,000
Operations & Maint.	0	\$1,810,796	\$1,810,796
<b>Total</b>	<b>\$13,910,790</b>	<b>\$1,810,796</b>	<b>\$15,721,586</b>



Object	Education Fund	Operations & Maintenance Fund	Total General Fund
Salaries	\$9,742,241	\$329,676	\$10,071,917
Benefits	\$1,550,877	\$67,552	\$1,618,429
Contractual Services	\$492,257	\$350,604	\$842,861
Materials & Supplies	\$871,139	\$136,450	\$1,007,589
Travel & Conferences	\$211,097	\$2,650	\$213,747
Fixed Charges	\$76,429	\$140,600	\$217,029
Utilities	\$29,750	\$725,900	\$755,650
Capital Outlay	0	\$57,364	\$57,364
Waivers & Chargebacks	\$210,000	0	\$210,000
Transfer Out	\$727,000	0	\$727,000
Total	\$13,910,790	\$1,810,796	\$15,721,586

### FY 2010 General Fund Expenditures By Object



The following tables compare FY 2009 and FY 2010 revenue and expenditure budgets for each fund.

**Revenue Comparison  
All Funds**

<b>Fund</b>	<b>Prior Revenue FY 2009 Budget</b>	<b>Current Revenue FY 2010 Budget</b>	<b>Prior vs. Current Increase/(Decrease)</b>
Education	\$13,632,776	\$13,910,790	\$278,014
Operations & Maint.	\$1,424,014	\$1,810,796	\$386,782
Operations & Maint. (Restricted)*	\$2,688,000	\$2,149,940	(\$538,060)
Bond & Interest	\$382,491	\$378,029	(\$4,462)
Auxiliary Enterprises*	\$1,426,140	\$1,285,060	(\$141,080)
Restricted Purposes*	\$7,476,601	\$6,451,688	(\$1,024,913)
Working Cash	\$48,500	\$40,000	(\$8,500)
Trust & Agency Funds	\$99,300	\$90,200	(\$9,100)
Audit*	\$63,788	\$60,459	(\$3,329)
Liability, Protection & Settlement	\$1,001,533	\$1,049,605	\$48,072
<b>Total All Funds</b>	<b>\$28,243,143</b>	<b>\$27,226,567</b>	<b>(\$1,016,576)</b>

\*Fund balance appropriations are included here.

**Expenditure Comparison  
All Funds**

<b>Fund</b>	<b>Prior Expenses FY 2009 Budget</b>	<b>Current Expenses FY 2010 Budget</b>	<b>Prior vs. Current Increase/(Decrease)</b>
Education	\$13,632,776	\$13,910,790	\$278,014
Operations & Maint.	\$1,424,014	\$1,810,796	\$386,782
Operations & Maint. (Restricted)	\$2,688,000	\$2,149,940	(\$538,060)
Bond & Interest	\$382,491	\$378,029	(\$4,462)
Auxiliary Enterprises	\$1,426,139	\$1,285,060	(\$141,079)
Restricted Purposes	\$7,118,621	\$6,451,688	(\$666,933)
Working Cash	\$48,500	\$40,000	(\$8,500)
Trust & Agency Funds	\$99,300	\$90,200	(\$9,100)
Audit	\$63,788	\$60,459	(\$3,329)
Liability, Protection & Settlement	\$1,001,533	\$1,049,605	\$48,072
<b>Total All Funds</b>	<b>\$27,885,162</b>	<b>\$27,226,567</b>	<b>(\$658,595)</b>

Revenue within each fund is classified according to source: Local Sources, State Sources, Tuition and Fees, and Other Sources (includes Transfers In). The table below illustrates revenue sources by fund for the FY 2010 budget.

**Revenue Sources  
All Funds**

<b>Fund</b>	<b>Local Govt. Sources</b>	<b>State Govt. Sources</b>	<b>Federal Govt. Sources</b>	<b>Tuition and Fees</b>	<b>Other Sources*</b>	<b>Total</b>
Education	\$6,314,805	\$2,573,358	\$0	\$4,659,177	\$363,450	\$13,910,790
Operations & Maintenance	\$851,052	\$212,381	0	\$567,163	\$180,200	\$1,810,796
Operations & Maintenance (Restricted)*	\$251,000	0	0	0	\$1,898,940	\$2,149,940
Bond & Interest	\$376,529	0	0	0	\$1,500	\$378,029
Auxiliary Enterprises*	0	0	0	0	\$1,285,060	\$1,285,060
Restricted Purposes*	0	\$2,381,441	\$2,722,229	0	\$1,348,018	\$6,451,688
Working Cash	0	0	0	0	\$40,000	\$40,000
Trust & Agency Fund	0	0	0	0	\$90,200	\$90,200
Audit*	\$50,000	0	0	0	\$10,459	\$60,459
Liability, Protection & Settlement	\$1,007,200	0	0	0	\$42,405	\$1,049,605
<b>Total</b>	<b>\$8,360,586</b>	<b>\$5,657,180</b>	<b>\$2,722,229</b>	<b>\$5,226,340</b>	<b>\$5,260,232</b>	<b>\$27,226,567</b>

\*Fund balance appropriations are included here.

**Richland Community College  
Summary of Fiscal Year 2010 Budget by Fund**

	<b>General Funds</b>		<b>Special Revenue Funds</b>		
	Education Fund	Operations and Maintenance Fund	Restricted Purposes Fund	Audit Fund	Liability Protection and Settlement Fund
Beginning Fund Balance *	\$1,486,693	\$427,987	\$2,782,486	\$17,327	\$60,921
Revenues	13,910,790	1,810,796	5,746,670	50,017	1,005,782
Expenditures	(13,183,790)	(1,810,796)	(6,451,688)	(60,459)	(1,049,605)
Net Operating Transfers	(727,000)	0	592,000	0	0
Ending Fund Balance	<u>\$1,486,693</u>	<u>\$427,987</u>	<u>\$2,669,468</u>	<u>\$6,885</u>	<u>\$17,098</u>

	<b>Debt Service Fund</b>	<b>Capital Projects Fund</b>	<b>Proprietary Fund</b>	<b>Fiduciary Funds</b>	
	Bond and Interest Fund	Operations & Maintenance Fund (Restricted)	Auxiliary Enterprises Fund	Working Cash Fund	Trust and Agency Fund
Beginning Fund Balance *	\$73,767	\$1,335,175	\$1,416,243	\$2,349,893	\$7,848
Revenues	378,029	881,000	1,205,060	40,000	35,200
Expenditures	(378,029)	(2,149,940)	(1,285,060)	(40,000)	(90,200)
Net Operating Transfers	0	0	80,000	0	55,000
Ending Fund Balance	<u>\$73,767</u>	<u>\$66,235</u>	<u>\$1,416,243</u>	<u>\$2,349,893</u>	<u>\$7,848</u>

**Total Combined Funds**

Beginning Fund Balance *	\$9,958,340
Revenues	\$25,063,344
Expenditures	(\$26,499,567)
Net Operating Transfers	\$0
Ending Fund Balance	<u>\$8,522,117</u>

\*Estimated Fiscal Year 2009 Ending Balance

**Education Fund Revenue  
Fiscal Year 2009 / 2010**

	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
<b><u>Operating Revenue by Sources</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>
<b>Local Government:</b>					
Current Taxes	\$3,810,867	\$4,910,318	\$5,410,974	\$5,656,361	\$5,819,305
Replacement Taxes	\$348,675	\$453,752	\$500,163	\$518,507	\$490,000
Chargeback	\$17,734	\$2,606	\$22,044	\$7,500	\$0
Interest on Taxes	<u>\$10,100</u>	<u>\$17,022</u>	<u>\$20,237</u>	<u>\$16,500</u>	<u>\$5,500</u>
<b>Total Local Government</b>	<u>\$4,187,376</u>	<u>\$5,383,698</u>	<u>\$5,953,418</u>	<u>\$6,198,868</u>	<u>\$6,314,805</u>
<b>State Government:</b>					
ICCB Base Operating Grant	\$1,998,299	\$1,743,196	\$2,112,884	\$2,384,222	\$2,169,495
ICCB Equalization Grant	\$739,704	\$714,448	\$559,256	\$435,391	\$315,863
ICCB Vocational Ed	<u>\$84,456</u>	<u>\$84,026</u>	<u>\$89,660</u>	<u>\$87,799</u>	<u>\$88,000</u>
<b>Total State Government</b>	<u>\$2,822,459</u>	<u>\$2,541,670</u>	<u>\$2,761,800</u>	<u>\$2,907,412</u>	<u>\$2,573,358</u>
<b>Student Tuition and Fees:</b>					
Tuition	\$2,694,294	\$2,883,881	\$2,993,942	\$3,377,002	\$3,870,837
Tuition Waivers	\$134,054	\$115,622	\$154,314	\$100,000	\$150,000
Fees	<u>\$518,649</u>	<u>\$548,892</u>	<u>\$555,352</u>	<u>\$604,908</u>	<u>\$638,340</u>
<b>Total Tuition and Fees</b>	<u>\$3,346,997</u>	<u>\$3,548,395</u>	<u>\$3,703,608</u>	<u>\$4,081,910</u>	<u>\$4,659,177</u>
<b>Other Sources:</b>					
Interest Income	\$117,678	\$157,470	\$121,604	\$100,500	\$75,000
Revenue - Bookstore	\$95,658	\$96,343	\$100,349	\$105,586	\$100,000
Foundation - Gifts	\$20,000	\$0	\$35,000	\$35,000	\$35,000
Revenue - Contractual	\$136,490	\$132,123	\$114,908	\$124,600	\$106,400
Revenue - Other Sources	<u>\$30,834</u>	<u>\$23,688</u>	<u>\$28,758</u>	<u>\$30,400</u>	<u>\$7,050</u>
<b>Total Other Sources</b>	<u>\$400,660</u>	<u>\$409,624</u>	<u>\$400,619</u>	<u>\$396,086</u>	<u>\$323,450</u>
<b>Total Revenue Before Interfunds &amp; Nonoperating Items</b>	<u>\$10,757,492</u>	<u>\$11,883,387</u>	<u>\$12,819,445</u>	<u>\$13,584,276</u>	<u>\$13,870,790</u>
<b>Interfund Transfers</b>	<u>\$80,776</u>	<u>\$96,754</u>	<u>\$94,556</u>	<u>\$48,500</u>	<u>\$40,000</u>
<b>Subtotal</b>	<u>\$10,838,268</u>	<u>\$11,980,141</u>	<u>\$12,914,001</u>	<u>\$13,632,776</u>	<u>\$13,910,790</u>
<b>Less Nonoperating Items*:</b>					
Tuition Chargeback Revenue	<u>\$17,734</u>	<u>\$2,606</u>	<u>\$22,044</u>	<u>\$7,500</u>	<u>\$0</u>
<b>Adjusted Revenue (After above reduction)</b>	<u>\$10,820,534</u>	<u>\$11,977,535</u>	<u>\$12,891,957</u>	<u>\$13,625,276</u>	<u>\$13,910,790</u>

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

**Education Fund Expenditures  
Fiscal Year 2009 / 2010**

	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b><u>Instruction</u></b>					
Salaries	\$5,248,815	\$5,544,439	\$5,806,565	\$6,012,997	\$6,096,748
Employee Benefits	\$624,270	\$702,050	\$712,080	\$754,993	\$847,008
Contractual Services	\$85,954	\$70,585	\$103,617	\$72,445	\$88,861
General Materials and Supplies	\$256,381	\$245,857	\$227,287	\$260,823	\$287,452
Travel and Conference/Meeting Expense	\$46,608	\$57,615	\$51,812	\$55,388	\$56,285
Fixed Charges	\$6,702	\$6,901	\$6,718	\$7,935	\$6,479
Capital Outlay	<u>\$31,915</u>	<u>\$0</u>	<u>\$5,246</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Instruction</b>	<u>\$6,300,645</u>	<u>\$6,627,446</u>	<u>\$6,913,325</u>	<u>\$7,164,581</u>	<u>\$7,382,833</u>
<b><u>Academic Support</u></b>					
Salaries	\$304,409	\$308,429	\$430,032	\$541,719	\$506,876
Employee Benefits	\$58,539	\$57,065	\$83,689	\$96,914	\$103,805
Contractual Services	\$12,559	\$11,553	\$11,296	\$28,900	\$24,096
General Materials and Supplies	\$119,965	\$139,995	\$161,854	\$157,927	\$179,325
Travel and Conference/Meeting Expense	\$1,157	\$2,691	\$7,158	\$10,180	\$10,515
Fixed Charges	\$23,347	\$4,479	\$4,544	\$5,054	\$4,750
Utilities	\$27,592	\$23,362	\$29,295	\$33,500	\$29,000
Capital Outlay	<u>\$0</u>	<u>\$1,499</u>	<u>\$4,400</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Academic Support</b>	<u>\$547,569</u>	<u>\$549,074</u>	<u>\$732,268</u>	<u>\$874,194</u>	<u>\$858,367</u>
<b><u>Student Services</u></b>					
Salaries	\$700,381	\$890,135	\$921,665	\$848,409	\$969,948
Employee Benefits	\$140,107	\$173,704	\$174,066	\$161,184	\$205,792
Contractual Services	\$7,159	\$12,178	\$6,197	\$33,000	\$26,450
General Materials and Supplies	\$48,277	\$55,761	\$45,945	\$33,970	\$33,207
Travel and Conference/Meeting Expense	\$16,152	\$23,904	\$18,799	\$8,400	\$7,385
Fixed Charges	\$0	\$1,313	\$2,143	\$3,108	\$2,950
Utilities	\$2,102	\$0	\$0	\$0	\$0
Capital Outlay	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Student Services</b>	<u>\$914,178</u>	<u>\$1,156,996</u>	<u>\$1,168,815</u>	<u>\$1,088,071</u>	<u>\$1,245,732</u>
<b><u>Public Service/Continuing Education</u></b>					
Salaries	\$72,476	\$128,377	\$140,702	\$105,141	\$113,097
Employee Benefits	\$13,838	\$21,362	\$14,405	\$14,758	\$24,392
Contractual Services	\$86	\$76,904	\$66,916	\$65,000	\$0
General Materials and Supplies	\$9,688	\$29,697	\$18,673	\$9,430	\$11,180
Travel and Conference/Meeting Expense	\$4,629	\$3,786	\$6,117	\$6,900	\$3,915
Fixed Charges	\$14,712	\$7,368	\$1,313	\$1,308	\$1,450
Capital Outlay	<u>\$0</u>	<u>\$5,908</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Public Service/Continuing Education</b>	<u>\$115,429</u>	<u>\$273,402</u>	<u>\$248,126</u>	<u>\$202,537</u>	<u>\$154,034</u>

(Continued on next page)



**Education Fund Expenditures  
(Continued)**

	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b><u>Institutional Support</u></b>					
Salaries	\$1,442,574	\$1,643,954	\$1,725,458	\$2,092,720	\$2,055,572
Employee Benefits	\$330,548	\$318,225	\$283,657	\$337,396	\$369,880
Contractual Services	\$159,002	\$243,327	\$299,506	\$319,500	\$349,350
General Materials and Supplies	\$283,646	\$414,120	\$331,484	\$372,679	\$359,975
Travel and Conference/Meeting Expense	\$98,380	\$102,446	\$108,165	\$153,366	\$132,997
Fixed Charges	\$51,694	\$60,334	\$70,906	\$65,063	\$60,800
Utilities	\$0	\$0	\$637	\$0	\$750
Capital Outlay	\$2,175	\$0	\$3,530	\$0	\$0
Other Expenditures	<u>\$3,885</u>	<u>\$3,193</u>	<u>\$5,292</u>	<u>\$750</u>	<u>\$3,500</u>
<b>Total Institutional Support</b>	<u>\$2,371,904</u>	<u>\$2,785,598</u>	<u>\$2,828,635</u>	<u>\$3,341,474</u>	<u>\$3,332,824</u>
<b><u>Scholarships and Waivers</u></b>					
Other Expenditures	<u>\$296,985</u>	<u>\$285,251</u>	<u>\$300,873</u>	<u>\$132,000</u>	<u>\$210,000</u>
<b>Total Scholarships and Waivers</b>	<u>\$296,985</u>	<u>\$285,251</u>	<u>\$300,873</u>	<u>\$132,000</u>	<u>\$210,000</u>
<b>Total Expenditures before Interfunds</b>	<u>\$10,546,710</u>	<u>\$11,652,492</u>	<u>\$12,217,318</u>	<u>\$12,802,857</u>	<u>\$13,183,790</u>
<b>Interfund Transfers</b>	<u>\$185,482</u>	<u>\$255,000</u>	<u>\$654,264</u>	<u>\$829,919</u>	<u>\$727,000</u>
<b>GRAND TOTAL</b>	<u>\$10,732,192</u>	<u>\$11,907,492</u>	<u>\$12,871,582</u>	<u>\$13,632,776</u>	<u>\$13,910,790</u>

**Operations & Maintenance Fund Revenue  
Fiscal Year 2009 / 2010**

<u>Operating Revenue by Source</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>
<b>Local Government:</b>					
Current Taxes	\$716,159	\$718,710	\$784,606	\$823,043	\$846,752
Interest on Taxes	<u>\$1,882</u>	<u>\$1,327</u>	<u>\$2,950</u>	<u>\$3,500</u>	<u>\$4,300</u>
<b>Total Local Government</b>	<u>\$718,041</u>	<u>\$720,037</u>	<u>\$787,556</u>	<u>\$826,543</u>	<u>\$851,052</u>
<b>State Government:</b>					
ICCB Sq. Footage & Base Operating Grant	<u>\$25,912</u>	<u>\$230,516</u>	<u>\$160,030</u>	<u>\$191,560</u>	<u>\$212,381</u>
<b>Total State Government</b>	<u>\$25,912</u>	<u>\$230,516</u>	<u>\$160,030</u>	<u>\$191,560</u>	<u>\$212,381</u>
<b>Student Tuition and Fees:</b>					
Tuition	<u>\$427,819</u>	<u>\$388,699</u>	<u>\$408,088</u>	<u>\$331,911</u>	<u>\$567,163</u>
<b>Total Tuition and Fees</b>	<u>\$427,819</u>	<u>\$388,699</u>	<u>\$408,088</u>	<u>\$331,911</u>	<u>\$567,163</u>
<b>Other Sources:</b>					
Other Sources	\$3,162	\$6,448	\$25,958	\$4,000	\$180,200
Fund Balance Appropriations	\$0	\$0	\$0	\$70,000	\$0
<b>Total Other Sources</b>	<u>\$3,162</u>	<u>\$6,448</u>	<u>\$25,958</u>	<u>\$74,000</u>	<u>\$180,200</u>
<b>GRAND TOTAL</b>	<u>\$1,174,934</u>	<u>\$1,345,700</u>	<u>\$1,381,632</u>	<u>\$1,424,014</u>	<u>\$1,810,796</u>

**Operations & Maintenance Fund Expenditures  
Fiscal Year 2009 / 2010**

	<u>FY 2006 Actual</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>
<b><u>Operation and Maintenance of Plant</u></b>					
Salaries	\$326,154	\$365,275	\$266,827	\$322,718	\$329,676
Employee Benefits	\$85,414	\$69,962	\$54,495	\$71,478	\$67,552
Contractual Services	\$302,153	\$267,713	\$361,736	\$330,490	\$350,604
General Materials and Supplies	\$109,179	\$114,500	\$109,839	\$117,078	\$136,450
Travel and Conference/Meeting Expense	\$20	\$83	\$94	\$3,650	\$2,650
Fixed Charges	\$4,975	\$75,972	\$71,435	\$74,100	\$140,600
Utilities	\$353,887	\$370,755	\$389,737	\$404,500	\$725,900
Capital Outlay	<u>\$16,285</u>	<u>\$24,895</u>	<u>\$7,842</u>	<u>\$100,000</u>	<u>\$57,364</u>
<b>Total Operation &amp; Maintenance</b>	<u>\$1,198,067</u>	<u>\$1,289,156</u>	<u>\$1,262,005</u>	<u>\$1,424,014</u>	<u>\$1,810,796</u>
<b>GRAND TOTAL</b>	<u>\$1,198,067</u>	<u>\$1,289,156</u>	<u>\$1,262,005</u>	<u>\$1,424,014</u>	<u>\$1,810,796</u>

**Operations & Maintenance Fund Revenue  
(Restricted)  
Fiscal Year 2009 / 2010**

	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>Local Government:</b>					
Current Taxes	\$0	\$0	\$0	\$210,000	\$251,000
Interest on Taxes	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Local Government</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$210,000</u>	<u>\$251,000</u>
<b>State Government:</b>					
Grants Revenue	<u>\$0</u>	\$33,750	\$101,250	\$0	\$0
<b>Total State Government</b>	<u>\$0</u>	<u>\$33,750</u>	<u>\$101,250</u>	<u>\$0</u>	<u>\$0</u>
<b>Other Sources:</b>					
Bond Proceeds	\$0	\$0	\$2,220,000	\$0	\$0
Interest Income	\$76,489	\$112,826	\$121,051	\$100,627	\$25,000
Gifts/Donations	\$20,000	\$57,100	\$101,000	\$0	\$605,000
Other Income	\$0	\$0	\$3,451	\$0	\$0
Fund Balance Appropriations	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,377,373</u>	<u>\$1,268,940</u>
<b>Total Other Sources</b>	<u>\$96,489</u>	<u>\$169,926</u>	<u>\$225,502</u>	<u>\$2,478,000</u>	<u>\$1,898,940</u>
<b>GRAND TOTAL</b>	<u>\$96,489</u>	<u>\$203,676</u>	<u>\$326,752</u>	<u>\$2,688,000</u>	<u>\$2,149,940</u>

**Operations & Maintenance Fund Expenditures  
(Restricted)  
Fiscal Year 2009 / 2010**

	<b>FY 2006 <u>Actual</u></b>	<b>FY 2007 <u>Actual</u></b>	<b>FY 2008 <u>Actual</u></b>	<b>FY 2009 <u>Budget</u></b>	<b>FY 2010 <u>Budget</u></b>
<b><u>Operation and Maintenance of Plant</u></b>					
Contractual Services	\$811	\$46,645	\$109,919	\$144,000	\$62,250
General Materials and Supplies	\$139	\$0	\$804	\$0	\$0
Interest Expense			\$30,532		
Capital Outlay	<u>\$13,731</u>	<u>\$2,541</u>	<u>\$1,976,675</u>	<u>\$2,544,000</u>	<u>\$2,087,690</u>
<b>Total Operation and Maintenance</b>	<u>\$14,681</u>	<u>\$49,186</u>	<u>\$2,117,930</u>	<u>\$2,688,000</u>	<u>\$2,149,940</u>
<b><u>Institutional Support</u></b>					
Contractual Services	<u>\$5,421</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Institutional Support</b>	<u>\$5,421</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>GRAND TOTAL</b>	<u>\$20,102</u>	<u>\$49,186</u>	<u>\$2,117,930</u>	<u>\$2,688,000</u>	<u>\$2,149,940</u>

**Bond and Interest Fund Revenue  
Fiscal Year 2009 / 2010**

	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>Local Government:</b>					
Current Taxes	\$1,180,138	\$383,490	\$381,889	\$375,991	\$376,529
<b>Total Local Government</b>	<u>\$1,180,138</u>	<u>\$383,490</u>	<u>\$381,889</u>	<u>\$375,991</u>	<u>\$376,529</u>
<b>Other Sources:</b>					
Interest Income	<u>\$19,843</u>	<u>\$6,239</u>	<u>\$6,448</u>	<u>\$6,500</u>	<u>\$1,500</u>
<b>Total Other Sources</b>	<u>\$19,843</u>	<u>\$6,239</u>	<u>\$6,448</u>	<u>\$6,500</u>	<u>\$1,500</u>
<b>GRAND TOTAL</b>	<u>\$1,199,981</u>	<u>\$389,729</u>	<u>\$388,337</u>	<u>\$382,491</u>	<u>\$378,029</u>

**Bond and Interest Fund Expenditures  
Fiscal Year 2009 /2010**

	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b><u>Institutional Support</u></b>					
Contractual Services	\$1,200	\$600	\$2,600	\$6,500	\$1,500
Bonds Payable	\$1,095,000	\$355,000	\$370,000	\$215,000	\$275,000
Interest on Bond Debt	<u>\$80,265</u>	<u>\$26,965</u>	<u>\$70,538</u>	<u>\$160,991</u>	<u>\$101,529</u>
<b>GRAND TOTAL</b>	<u>\$1,176,465</u>	<u>\$382,565</u>	<u>\$443,138</u>	<u>\$382,491</u>	<u>\$378,029</u>

**Auxiliary Enterprises Fund Revenue**  
**Fiscal Year 2009 /2010**

	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b><u>Operating Revenue by Source</u></b>					
Training & Community Education Revenues	\$539,634	\$544,943	\$749,464	\$819,371	\$744,702
Shilling Community Center	\$94,682	\$111,325	\$125,947	\$135,000	\$75,000
Miscellaneous Fees	\$7,940	\$14,643	\$38,793	\$47,064	\$43,000
Sales Revenue	\$31,707	\$42,535	\$32,025	\$37,529	\$53,000
Food Service Vending Revenue	\$15,626	\$18,114	\$16,302	\$16,802	\$16,500
Interest Income	\$5,255	\$7,115	\$4,970	\$5,600	\$1,000
Early Learning Academy	\$0	\$0	\$0	\$0	\$98,900
Child Care Revenue	\$95,831	\$87,808	\$79,959	\$74,200	\$93,458
Revenue - Copy Center Fees	\$84,486	\$86,809	\$82,061	\$115,000	\$67,000
Fund Balance Appropriation	\$0	\$0	\$0	\$12,371	\$0
Revenue Contractual	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$12,500</u>
<b>Total Sources</b>	<u>\$885,161</u>	<u>\$923,292</u>	<u>\$1,139,521</u>	<u>\$1,272,937</u>	<u>\$1,205,060</u>
<b>Interfund Transfers</b>	<u>\$50,000</u>	<u>\$133,139</u>	<u>\$155,396</u>	<u>\$153,202</u>	<u>\$80,000</u>
<b>GRAND TOTAL</b>	<u>\$935,161</u>	<u>\$1,056,431</u>	<u>\$1,294,917</u>	<u>\$1,426,140</u>	<u>\$1,285,060</u>

**Auxiliary Enterprises Fund Expenditures  
Fiscal Year 2009 / 2010**

	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b><u>Instruction</u></b>					
Salaries	\$100,056	\$117,207	\$100,527	\$161,038	\$150,237
Employee Benefits	\$3,606	\$3,233	\$2,133	\$4,364	\$17,248
Contractual Services	\$31,507	\$30,001	\$34,866	\$61,637	\$44,900
General Materials and Supplies	\$46,741	\$52,066	\$35,985	\$85,743	\$76,365
Travel and Conference/Meeting Expense	\$7,381	\$257	\$400	\$1,170	\$2,500
Fixed Charges	\$25,178	\$24,089	\$24,870	\$26,016	\$30,250
Utilities	\$135	\$0	\$0	\$0	\$0
Capital Outlay	<u>\$8,113</u>	<u>\$2,380</u>	<u>\$0</u>	<u>\$22,800</u>	<u>\$25,000</u>
<b>Total Instruction</b>	<u>\$222,717</u>	<u>\$229,232</u>	<u>\$198,781</u>	<u>\$362,768</u>	<u>\$346,500</u>
<b><u>Public Service/Administration</u></b>					
Salaries	\$366,298	\$352,869	\$410,739	\$462,921	\$377,361
Employee Benefits	\$82,213	\$64,772	\$57,602	\$74,743	\$51,166
Contractual Services	\$32,046	\$76,515	\$56,795	\$56,587	\$62,450
General Materials and Supplies	\$98,015	\$56,067	\$72,559	\$90,742	\$63,080
Travel and Conference/Meeting Expense	\$12,635	\$4,240	\$7,125	\$6,292	\$7,475
Fixed Charges	\$1,660	\$1,564	\$28,717	\$27,489	\$1,560
Utilities	\$322	\$0	\$0	\$0	\$0
Capital Outlay	\$1,392	\$0	\$1,500	\$0	\$0
Other Expenditures	<u>\$342</u>	<u>\$552</u>	<u>\$453</u>	<u>\$0</u>	<u>\$1,000</u>
<b>Total Public Service/Administration</b>	<u>\$594,923</u>	<u>\$556,579</u>	<u>\$635,490</u>	<u>\$718,774</u>	<u>\$564,092</u>
<b><u>Child Care</u></b>					
Salaries	\$117,921	\$120,276	\$91,428	\$107,524	\$116,233
Employee Benefits	\$32,284	\$21,441	\$23,896	\$30,149	\$30,875
Contractual Services	\$7,726	\$6,753	\$3,673	\$8,772	\$8,750
General Materials and Supplies	\$4,883	\$5,884	\$5,724	\$6,400	\$6,650
Travel and Conference/Meeting Expense	\$574	\$424	\$1,068	\$850	\$950
Write-offs	<u>\$8,734</u>	<u>\$5,976</u>	<u>\$666</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Child Care</b>	<u>\$172,122</u>	<u>\$160,754</u>	<u>\$126,455</u>	<u>\$153,695</u>	<u>\$163,458</u>
<b><u>Early Learning Academy</u></b>					
Salaries	\$0	\$0	\$0	\$0	\$65,788
Employee Benefits	\$0	\$0	\$0	\$0	\$22,972
Contractual Services	\$0	\$0	\$0	\$0	\$4,500
General Materials and Supplies	\$0	\$0	\$0	\$0	\$4,700
Travel and Conference/Meeting Expense	\$0	\$0	\$0	\$0	\$950
Write-offs	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Early Learning Academy</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$98,910</u>
<b><u>Institutional Support &amp; College Copy Ctr</u></b>					
Contractual Services	\$6,659	\$7,209	\$0	\$5,000	\$2,500
General Materials and Supplies	\$35,063	\$58,138	\$36,835	\$58,500	\$27,000
Fixed Charges	\$53,294	\$51,877	\$56,625	\$75,000	\$47,000
Utilities	\$0	\$0	\$0	\$0	\$0
Depreciation	\$10,333	\$10,333	\$0	\$0	\$0
Interest	\$7,394	\$0	\$0	\$0	\$0
Other Expense	\$0	\$0	\$1,945	\$0	\$0
Installment Payment/Lease	<u>\$0</u>	<u>\$0</u>	<u>\$29,655</u>	<u>\$35,600</u>	<u>\$35,600</u>
<b>Total Institutional Support</b>	<u>\$112,743</u>	<u>\$127,557</u>	<u>\$125,060</u>	<u>\$174,100</u>	<u>\$112,100</u>
<b>Total Expenditures before Interfunds</b>	<u>\$1,102,505</u>	<u>\$1,074,122</u>	<u>\$1,085,786</u>	<u>\$1,409,337</u>	<u>\$1,285,060</u>
<b>Interfund Transfers</b>	\$0	\$0	\$0	\$16,802	\$0

**Grand Total**

\$1,102,505

\$1,074,122

\$1,085,786

\$1,426,139

\$1,285,060



**Restricted Purposes Fund Revenue  
Fiscal Year 2009 / 2010**

<u>Operating Revenue by Source</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>
<b>State Government Sources:</b>					
Illinois Incentive Financial Aid	\$44,500	\$67,750	\$69,000	\$75,000	\$25,000
MAP Financial Aid	\$553,851	\$605,741	\$514,841	\$516,039	\$475,000
Illinois Veteran's Grant	\$89,544	\$79,110	\$154,081	\$85,928	\$175,000
Illinois National Guard Grant	\$0	\$6,217	\$11,560	\$0	\$15,000
Unfunded Illinois Veteran's Grant	\$0	\$0	\$2,282	\$0	\$0
Credit Hour Grant	\$0	\$0	\$0	\$0	\$0
Grants Revenue	\$841,400	\$679,499	\$573,613	\$705,396	\$525,000
Revenue - Contractual	<u>\$1,725,557</u>	<u>\$1,779,705</u>	<u>\$1,374,737</u>	<u>\$1,569,346</u>	<u>\$1,166,441</u>
<b>Total State Government</b>	<u>\$3,254,852</u>	<u>\$3,218,022</u>	<u>\$2,700,114</u>	<u>\$2,951,709</u>	<u>\$2,381,441</u>
<b>Federal Government Sources:</b>					
PELL Financial Aid Awards	\$1,769,572	\$1,794,636	\$1,794,910	\$1,700,095	\$1,900,000
PELL Admin. Allow. Revenue	\$4,510	\$4,625	\$4,075	\$4,500	\$4,000
FWSP Fed. Govt. Revenue	\$68,047	\$56,804	\$40,181	\$48,000	\$51,580
SEOG Financial Awards	\$44,644	\$40,100	\$47,157	\$38,000	\$34,649
SEOG Admin Allow Rev	\$0	\$0	\$3,968	\$1,500	\$0
WIS Grants	\$102,594	\$117,718	\$144,895	\$125,000	\$175,000
Academic Competiveness Grant	\$0	\$11,400	\$5,025	\$11,400	\$10,000
Trade Recovery Act Aid Revenue	\$27,279	\$29,195	\$23,121	\$30,000	\$22,000
Grants Revenue	<u>\$727,061</u>	<u>\$601,095</u>	<u>\$573,613</u>	<u>\$660,231</u>	<u>\$525,000</u>
<b>Total Federal Government</b>	<u>\$2,743,707</u>	<u>\$2,655,573</u>	<u>\$2,636,945</u>	<u>\$2,618,726</u>	<u>\$2,722,229</u>
<b>Other Sources:</b>					
Bond Proceeds	\$0	\$0	\$380,000	\$0	\$0
Interest Income	\$52,732	\$52,660	\$52,681	\$0	\$8,000
Gifts/Donations	\$223,750	\$725,000	\$445,000	\$457,000	\$450,000
In-Kind Contributions	\$0	\$0	\$0	\$0	\$0
Foundation Scholarship	\$175,221	\$176,990	\$165,940	\$185,000	\$180,000
Transfer In	\$135,482	\$107,702	\$443,868	\$638,519	\$592,000
Nongovernmental Grants	\$10,952	\$26,134	\$0	\$22,500	\$5,000
Revenue - Other Sources	\$0	\$11,931	\$7,408	\$0	\$0
Fund Balance Appropriation	<u>\$22,585</u>	<u>\$0</u>	<u>\$0</u>	<u>\$603,147</u>	<u>\$113,018</u>
<b>Total Other Sources</b>	<u>\$620,722</u>	<u>\$1,100,417</u>	<u>\$1,494,897</u>	<u>\$1,906,166</u>	<u>\$1,348,018</u>
<b>GRAND TOTAL</b>	<u>\$6,619,281</u>	<u>\$6,974,012</u>	<u>\$6,831,955</u>	<u>\$7,476,601</u>	<u>\$6,451,688</u>

**Restricted Purposes Fund Expenditures  
Fiscal Year 2009 / 2010**

	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b><u>Instruction</u></b>					
Salaries	\$1,010,734	\$890,525	\$787,335	\$957,791	\$790,369
Employee Benefits	\$143,324	\$123,388	\$120,547	\$213,026	\$122,830
Contractual Services	\$114,797	\$66,138	\$55,623	\$57,527	\$21,000
General Materials and Supplies	\$69,972	\$77,204	\$50,646	\$20,202	\$141,000
Travel and Conference/Meeting Expense	\$0	\$1,758	\$1,385	\$0	\$2,000
Fixed Charges	\$267,405	\$0	\$1,000	\$1,600	\$0
Capital Outlay	<u>\$106,433</u>	<u>\$307,766</u>	<u>\$176,488</u>	<u>\$483,420</u>	<u>\$47,900</u>
<b>Total Instruction</b>	<u>\$1,712,666</u>	<u>\$1,466,779</u>	<u>\$1,193,024</u>	<u>\$1,733,566</u>	<u>\$1,125,099</u>
<b><u>Academic Support</u></b>					
Salaries	\$0	\$28,185	\$14,935	\$36,056	\$23,780
Employee Benefits	\$0	\$894	\$0	\$8,019	\$0
Contractual Services	\$380	\$0	\$0	\$0	\$0
General Materials and Supplies	\$11,865	\$0	\$6,246	\$8,925	\$19,500
Travel and Conference/Meeting Expense	\$0	\$0	\$0	\$5,590	\$5,000
Capital Outlay	<u>\$35,360</u>	<u>\$62,709</u>	<u>\$44,420</u>	<u>\$43,283</u>	<u>\$3,000</u>
<b>Total Academic Support</b>	<u>\$47,605</u>	<u>\$91,788</u>	<u>\$65,601</u>	<u>\$101,873</u>	<u>\$51,280</u>
<b><u>Student Services</u></b>					
Salaries	\$686,594	\$622,583	\$731,246	\$739,372	\$787,045
Employee Benefits	\$171,893	\$170,903	\$196,130	\$220,795	\$234,635
Contractual Services	\$173,690	\$103,892	\$77,492	\$91,548	\$137,500
General Materials and Supplies	\$47,635	\$39,390	\$47,952	\$41,466	\$72,300
Travel and Conference/Meeting Expense	\$30,564	\$21,184	\$26,331	\$18,261	\$55,000
Fixed Charges	\$84,348	\$23,367	\$10,674	\$3,967	\$14,100
Utilities	\$0	\$0	\$1,308	\$200	\$3,000
Capital Outlay	\$12,076	\$12,204	\$5,225	\$1,700	\$1,800
Other	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$7,000</u>	<u>\$0</u>
<b>Total Student Services</b>	<u>\$1,206,798</u>	<u>\$993,524</u>	<u>\$1,096,358</u>	<u>\$1,124,309</u>	<u>\$1,305,380</u>
<b><u>Public Service</u></b>					
Salaries	\$213,767	\$301,107	\$168,970	\$219,806	\$185,183
Employee Benefits	\$27,505	\$42,653	\$22,812	\$42,968	\$19,163
Contractual Services	\$33,490	\$56,816	\$34,930	\$29,299	\$43,000
General Materials and Supplies	\$35,994	\$29,838	\$28,684	\$19,900	\$37,300
Travel and Conference/Meeting Expense	\$28,888	\$28,473	\$9,166	\$9,854	\$12,500
Fixed Charges	\$5,759	\$15,224	\$4,275	\$2,206	\$3,100
Utilities	\$6,083	\$1,082	\$1,344	\$1,081	\$1,000
Capital Outlay	\$0	\$4,717	\$15,488	\$2,097	\$7,018
Other Expenditures	<u>\$681</u>	<u>\$492</u>	<u>\$1,160</u>	<u>\$9,125</u>	<u>\$307</u>
<b>Total Public Service</b>	<u>\$352,166</u>	<u>\$480,402</u>	<u>\$286,829</u>	<u>\$336,336</u>	<u>\$308,571</u>

(Continued on next page)

**Restricted Purposes Fund Expenditures**  
**Fiscal Year 2009 / 2010**  
(Continued)

	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b><u>Operation and Maintenance of Plant</u></b>					
Salaries	\$0	\$3,905	\$0	\$0	\$0
Employee Benefits	\$0	\$40	\$0	\$0	\$0
Contractual Services	\$0	\$0	\$0	\$0	\$0
General Materials and Supplies	\$0	\$0	\$4,795	\$0	\$0
Fixed Charges	\$1,308	\$0	\$0	\$0	\$0
Capital Outlay	<u>\$40,970</u>	<u>\$16,878</u>	<u>\$27,861</u>	<u>\$131,993</u>	<u>\$29,500</u>
<b>Total Operation and Maintenance</b>	<u>\$42,278</u>	<u>\$20,823</u>	<u>\$32,656</u>	<u>\$131,993</u>	<u>\$29,500</u>
<b><u>Institutional Support</u></b>					
Salaries	\$312,835	\$326,674	\$349,473	\$324,280	\$320,192
Employee Benefits	\$45,528	\$45,315	\$44,520	\$71,291	\$59,317
Contractual Services	\$2,190	\$3,901	\$2,237	\$6,200	\$60,400
General Materials and Supplies	\$21,975	\$3,202	\$3,762	\$11,950	\$4,000
Travel and Conference/Meeting Expense	\$25,902	\$25,829	\$29,947	\$31,244	\$36,500
Fixed Charges	\$86,928	\$99,942	\$112,295	\$136,753	\$116,000
Capital Outlay	\$36,452	\$42,935	\$70,137	\$277,042	\$23,800
Other	<u>\$80,131</u>	<u>\$38,288</u>	<u>\$209</u>	<u>\$500</u>	<u>\$0</u>
<b>Total Institutional Support</b>	<u>\$611,942</u>	<u>\$586,087</u>	<u>\$612,580</u>	<u>\$859,260</u>	<u>\$620,209</u>
<b><u>Scholarship and Waivers</u></b>					
Foundation Scholarship	\$173,834	\$173,992	\$165,940	\$185,000	\$180,000
PELL Tuition Paid	\$1,768,609	\$1,797,935	\$1,798,985	\$1,700,095	\$1,900,000
Academic Competiveness Grant	\$0	\$12,425	\$5,025	\$11,400	\$10,000
Trade Recovery Act Tuition	\$36,140	\$33,054	\$23,121	\$30,000	\$22,000
WIS Expense	\$90,777	\$117,931	\$144,895	\$125,000	\$175,000
Illinois Veterans Grant	\$158,178	\$137,291	\$154,081	\$150,750	\$175,000
Illinois National Guard Expense	\$0	\$7,913	\$11,560	\$0	\$15,000
SEOG Tuition Paid	\$44,644	\$39,600	\$51,125	\$38,000	\$34,649
MAP Expense	\$552,142	\$606,302	\$514,841	\$516,039	\$475,000
Illinois Incentive Expense	\$44,750	\$66,500	\$69,000	\$75,000	\$25,000
Foundation Scholarship	<u>\$3,686</u>	<u>\$6,227</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Scholarship and Waivers</b>	<u>\$2,872,760</u>	<u>\$2,999,170</u>	<u>\$2,938,573</u>	<u>\$2,831,284</u>	<u>\$3,011,649</u>
<b>Total Expenditures before Interfunds</b>	<u>\$6,846,215</u>	<u>\$6,638,573</u>	<u>\$6,225,621</u>	<u>\$7,118,621</u>	<u>\$6,451,688</u>
<b>Interfund Transfers</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>GRAND TOTAL</b>	<u>\$6,846,215</u>	<u>\$6,638,573</u>	<u>\$6,225,621</u>	<u>\$7,118,621</u>	<u>\$6,451,688</u>

**Working Cash Fund Revenue  
Fiscal Year 2009 / 2010**

	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>Other Sources:</b>					
Interest Income	<u>\$75,000</u>	<u>\$96,754</u>	<u>\$96,754</u>	<u>\$48,500</u>	<u>\$40,000</u>
<b>GRAND TOTAL</b>	<u>\$75,000</u>	<u>\$96,754</u>	<u>\$96,754</u>	<u>\$48,500</u>	<u>\$40,000</u>

**Working Cash Fund Uses  
Fiscal Year 2009 / 2010**

	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>Other Uses:</b>					
Transfer Out	<u>\$22,215</u>	<u>\$96,754</u>	<u>\$96,754</u>	<u>\$48,500</u>	<u>\$40,000</u>
<b>GRAND TOTAL</b>	<u>\$22,215</u>	<u>\$96,754</u>	<u>\$96,754</u>	<u>\$48,500</u>	<u>\$40,000</u>

**Trust & Agency Fund Revenues  
Fiscal Year 2009 / 2010**

	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>Sources:</b>					
Student Club Revenue	\$34,816	\$10,210	\$32,247	\$44,300	\$35,200
Interest Income	<u>\$0</u>	<u>\$0</u>	<u>\$1,147</u>	<u>\$0</u>	<u>\$0</u>
Total Sources	<u>\$34,816</u>	<u>\$10,210</u>	<u>\$33,394</u>	<u>\$44,300</u>	<u>\$35,200</u>
Interfund Transfers	<u>\$0</u>	<u>\$55,000</u>	<u>\$55,000</u>	<u>\$55,000</u>	<u>\$55,000</u>
<b>GRAND TOTAL</b>	<u><b>\$34,816</b></u>	<u><b>\$65,210</b></u>	<u><b>\$88,394</b></u>	<u><b>\$99,300</b></u>	<u><b>\$90,200</b></u>

**Trust & Agency Fund Expenditures  
Fiscal Year 2009 / 2010**

	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b><u>Clubs &amp; Organizations</u></b>					
Contractual Services	\$44,172	\$47,878	\$64,829	\$52,838	\$70,000
General Materials and Supplies	\$28,079	\$22,886	\$9,158	\$8,676	\$12,100
Travel and Conference/Meeting Expense	\$13,786	\$8,578	\$13,360	\$37,786	\$8,000
Fixed Charges	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$514	\$0	\$0	\$0	\$0
Other Expenditures	<u>\$2,261</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$100</u>
<b>GRAND TOTAL</b>	<u><b>\$88,812</b></u>	<u><b>\$79,342</b></u>	<u><b>\$87,347</b></u>	<u><b>\$99,300</b></u>	<u><b>\$90,200</b></u>

**Audit Fund Revenue  
Fiscal Year 2009 / 2010**

	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>Local Governmental Sources:</b>					
Current Taxes	\$47,112	\$48,233	\$49,057	\$49,500	\$50,017
Interest on Taxes	<u>\$127</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Local Government</b>	<u>\$47,239</u>	<u>\$48,233</u>	<u>\$49,057</u>	<u>\$49,500</u>	<u>\$50,017</u>
<b>Other Sources:</b>					
Interest Income	\$877	\$1,075	\$980	\$500	\$0
Fund Balance Appropriations	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$13,788</u>	<u>\$10,442</u>
<b>Total Other Sources</b>	<u>\$877</u>	<u>\$1,075</u>	<u>\$980</u>	<u>\$14,288</u>	<u>\$10,442</u>
<b>GRAND TOTAL</b>	<u>\$48,116</u>	<u>\$49,308</u>	<u>\$50,037</u>	<u>\$63,788</u>	<u>\$60,459</u>

**Audit Fund Expenditures  
Fiscal Year 2009 / 2010**

	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b><u>Institutional Support</u></b>					
Salaries	\$13,100	\$15,667	\$20,538	\$20,288	\$23,459
Contractual Services	<u>\$32,075</u>	<u>\$44,054</u>	<u>\$39,700</u>	<u>\$43,500</u>	<u>\$37,000</u>
<b>GRAND TOTAL</b>	<u>\$45,175</u>	<u>\$59,721</u>	<u>\$60,238</u>	<u>\$63,788</u>	<u>\$60,459</u>

**Liability, Protection & Settlement Fund Revenue**  
**Fiscal Year 2009 / 2010**

	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>
<b>Local Governmental Sources:</b>					
Current Taxes	\$1,209,742	\$888,074	\$984,016	\$988,533	\$1,004,082
Interest on Taxes	<u>\$0</u>	<u>\$3,078</u>	<u>\$3,691</u>	<u>\$3,000</u>	<u>\$1,200</u>
<b>Total Local Government</b>	<b><u>\$1,209,742</u></b>	<b><u>\$891,152</u></b>	<b><u>\$987,707</u></b>	<b><u>\$991,533</u></b>	<b><u>\$1,005,282</u></b>
<b>Other Sources:</b>					
Interest Income	\$11,093	\$22,180	\$19,391	\$10,000	\$500
Fund Balance Appropriation	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$43,823</u>
<b>Total Other Sources</b>	<b><u>\$11,093</u></b>	<b><u>\$22,180</u></b>	<b><u>\$19,391</u></b>	<b><u>\$10,000</u></b>	<b><u>\$44,323</u></b>
<b>GRAND TOTAL</b>	<b><u>\$1,220,835</u></b>	<b><u>\$913,332</u></b>	<b><u>\$1,007,098</u></b>	<b><u>\$1,001,533</u></b>	<b><u>\$1,049,605</u></b>

**Liability, Protection & Settlement Fund Expenditures**  
**Fiscal Year 2009 / 2010**

	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>
<b><u>Student Services</u></b>					
Salaries	\$87,849	\$0	\$0	\$0	\$0
Employee Benefits	\$22,145	\$0	\$0	\$0	\$0
Contractual Services	\$8,746	\$0	\$0	\$0	\$0
General Materials and Supplies	\$6,749	\$0	\$0	\$0	\$0
Travel and Conference/Meeting Expense	<u>\$3,102</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Student Services</b>	<b><u>\$128,591</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
<b><u>Institutional Support</u></b>					
Salaries	\$223,409	\$123,441	\$365,715	\$320,441	\$380,790
Employee Benefits	\$118,803	\$152,405	\$209,004	\$185,391	\$201,349
Contractual Services	\$290,335	\$377,828	\$233,028	\$276,000	\$255,046
General Materials and Supplies	\$6,000	\$0	\$591	\$0	\$150
Travel and Conference/Meeting Expense	\$0	\$0	\$530	\$0	\$0
Fixed Charges	\$196,472	\$209,895	\$195,402	\$215,000	\$212,270
Capital Outlay	\$15,412	\$7,184	\$3,095	\$4,701	\$0
Other Expenditures	<u>\$2,442</u>	<u>\$2,554</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Institutional Support</b>	<b><u>\$852,873</u></b>	<b><u>\$873,307</u></b>	<b><u>\$1,007,365</u></b>	<b><u>\$1,001,533</u></b>	<b><u>\$1,049,605</u></b>
<b>GRAND TOTAL</b>	<b><u>\$981,464</u></b>	<b><u>\$873,307</u></b>	<b><u>\$1,007,365</u></b>	<b><u>\$1,001,533</u></b>	<b><u>\$1,049,605</u></b>

## IV. EQUIPMENT FUNDING PLAN

<b>Equipment Funding Plan Summary</b>					
<b>Fiscal Year 2010</b>					
<b>Recommended Funding</b>					
<b>Division Summary</b>	<b>FY 2010 Request Totals</b>	<b>O&amp;M Restricted</b>	<b>Equip Replacement</b>	<b>Grants &amp; Other Sources</b>	<b>Total</b>
Academic Support	\$ 49,236	\$ -	\$ 3,000	\$ -	\$ 3,000
Administration / Information Systems	\$ 127,420	\$ -	\$ 23,800	\$ 90,000	\$ 113,800
Business & Technology	\$ 156,920	\$ -	\$ 33,700	\$ 30,350	\$ 64,050
Communications & Humanities	\$ 34,300	\$ -	\$ -	\$ 3,500	\$ 3,500
Continuing & Professional Ed Division	\$ 386,332	\$ -	\$ 7,018	\$ 45,100	\$ 52,118
Enrollment Services	\$ 7,900	\$ -	\$ 1,800	\$ -	\$ 1,800
Health Professions	\$ 86,000	\$ -	\$ -	\$ 80,000	\$ 80,000
Math & Science	\$ 26,250	\$ -	\$ 14,200	\$ -	\$ 14,200
Operations & Technical Services	\$ 328,050	\$ -	\$ 29,500	\$ 72,500	\$ 102,000
<b>Totals</b>	<b>\$ 1,202,408</b>	<b>\$ -</b>	<b>\$ 113,018</b>	<b>\$ 321,450</b>	<b>\$ 434,468</b>
<b>Summary by Function</b>					
<b>Summary by Funding Source</b>	<b>Total</b>				<b>Total</b>
(1) Equipment Replacement Fund	\$ 113,018	Instruction	\$ 47,900	\$ 158,950	\$ 206,850
(2) Perkins Grant	\$ 59,100	Acad Sppt	\$ 3,000	\$ -	\$ 3,000
(3) Program Improvement Grant	\$ 9,000	Enrollment	\$ 1,800	\$ -	\$ 1,800
(4) RCC Foundation	\$ 103,350	Public Services	\$ 7,018	\$ -	\$ 7,018
(5) Equipment Bonds	\$ 150,000	Oper / Maint	\$ 29,500	\$ 72,500	\$ 102,000
(6) Auxiliary Profit	\$ -	Inst Support	\$ 23,800	\$ 90,000	\$ 113,800
<b>Total Funding Sources</b>	<b>\$ 434,468.00</b>		<b>\$ 113,018</b>	<b>\$ 321,450</b>	<b>\$ 434,468</b>



Equipment Funding Plan - Academic Support  
Fiscal Year 2010

Academic Support	Equipment Description	Qty Req	Amount of Requested Equipment	Priority	Funding Source	Qty Funded	O&M Restricted	Recommended Ed Fund/Equip Replace	Recommended Grants & Other Sources
<b>Acad Support - Admin</b>									
28001	<b>Acad Support Admin Sub-total</b>		\$ -				\$ -	\$ -	\$ -
<b>Learning Accomodation</b>	Desk Unit for Secretary	1	\$ 3,000.00	1	EQUI	1		\$ 3,000.00	
	Adjustable Desks/Tables	9	\$ 1,500.00	3					
	Laptop for Student Use	1	\$ 1,200.00	2					
	Desk Chairs ( With Wheels)	4	\$ 800.00	3					
	Dividers - For Privacy	1	\$ 1,000.00	3					
38200	<b>Learning Accoumadation Sub-total</b>		\$ 7,500.00				\$ -	\$ 3,000.00	\$ -
<b>LRC</b>	Smart Classroom	3	\$ 33,336.00	2					
	Data Projector	4	\$ 6,000.00	1					
22200	<b>LRC Sub-total</b>		\$ 39,336.00				\$ -	\$ -	\$ -
<b>Student Learning Center</b>	Computers - Replacements for Student Computers that are old	3	\$ 2,400.00	1					
15400	<b>Student Learing Center Total</b>		\$ 2,400.00				\$ -	\$ -	\$ -
<b>Child Development Center</b>									
05-63012	<b>Child Development Center Sub-total</b>		\$ -				\$ -	\$ -	\$ -
<b>Division Total</b>			\$ 49,236.00				\$ -	\$ 3,000.00	\$ -

Equipment Funding Plan - Administration  
Fiscal Year 2010

Administration	Equipment Description	Qty Req	Amount of Requested Equipment	Priority	Funding Source	Qty Funded	O&M Restricted	Recommended Ed Fund/Equip Replace	Recommended Grants & Other Sources
Admin Information Systems 88880	Computer S. Sullivan	1	\$ 800.00	1	EQUI	1		\$ 800.00	\$ -
	New CX Server	1	\$ 80,000.00	1	Bond	1			\$ 80,000.00
	Consulting	1	\$ 10,000.00	1	Bond	1			\$ 10,000.00
	<b>Adm Inf. Systems Subtotal</b>		\$ 90,800.00				\$ -	\$ 800.00	\$ 90,000.00
Business Office 82820	Tablet PC	1	\$ 1,400.00	1	EQUI	1		\$ 1,400.00	
	Computer - K Carter	1	\$ 800.00	1	EQUI	1		\$ 800.00	
	<b>Business Office Total</b>		\$ 2,200.00				\$ -	\$ 2,200.00	\$ -
President's Office 81810	Computer	1	\$ 800.00	1	EQUI	1		\$ 800.00	
	Center Core Furniture	1	\$ 20,000.00	1	EQUI			\$ 20,000.00	
	<b>President's Office Total</b>		\$ 20,800.00				\$ -	\$ 20,800.00	\$ -
Economic Development 81400	Conference Room White Board	1	\$ 725.00						
	<b>Economic Dev Total</b>		\$ 725.00				\$ -	\$ -	\$ -
Copy Center 89810	Dahle High Capacity Shredder	1	\$ 3,895.00						
	<b>Copy Center Total</b>		\$ 3,895.00				\$ -	\$ -	\$ -
Graphics Division 89800	Digital Camera & Accessories	1	\$ 1,500.00						
	Apple Computer Power Macs	3	\$ 7,500.00						\$ -
	<b>Graphics Subtotal</b>		\$ 9,000.00				\$ -	\$ -	\$ -
<b>Division Total</b>			\$ 127,420.00				\$ -	\$ 23,800.00	\$ 90,000.00

Equipment Funding Plan - Business & Technology Division  
Fiscal Year 2010

Business & Technology	Equipment Description	Qty Req	Amount of Requested Equipment	Priority	Funding Source	Qty Funded	O&M Restricted	Recommended Ed Fund/Equip Replace	Recommended Grants & Other Sources
Dean 13100	Computer-Williams	1	\$ 800.00	17					
	Printer - Williams	1	\$ 500.00	18					
	<b>Administrative Subtotal</b>		\$ 1,300.00				\$ -	\$ -	\$ -
Automotive Technology 13510	10 HP 120 Gal Air Compressor	1	\$ 4,500.00	1	Perkins	1			\$ 4,500.00
	Safety Certified Waste Oil Tank	1	\$ 5,000.00	2	Perkins	1			\$ 5,000.00
	Transmission Flush Machine	1	\$ 2,500.00	10					
	Digital Angle Meter	1	\$ 3,000.00	11					
	Engine Valve Seat Cutter	1	\$ 2,500.00	14					
<b>Automotive Subtotal</b>		\$ 17,500.00				\$ -	\$ -	\$ 9,500.00	
Business 12403	Smart Classroom (S208)	1	\$ 11,000.00	12					
<b>Business Subtotal</b>		\$ 11,000.00				\$ -	\$ -	\$ -	
Culinary Arts 12405	Chocolate Tempering Machine	1	\$ 2,000.00	3	FND	1			\$ 2,000.00
	Pulling Candy Sugar - Venvance Equip Set	1	\$ 850.00	4	FND	1			\$ 850.00
	Hobart N50 Mixer	1	\$ 2,035.00	8					
	Cleveland Steamer 15CE	1	\$ 7,536.00	13					
	Vita-Mix XL	1	\$ 3,266.00	19					
	Sous Vide - Slow Cooker	1	\$ 1,875.00	20					
	Vacum Chamber - Seal	1	\$ 1,625.00	21					
	Anti Grill	1	\$ 1,200.00	22					
	Blast Chiller - Randall	1	\$ 5,733.00	23					
<b>Culinary Arts Subtotal</b>		\$ 26,120.00				\$ -	\$ -	\$ 2,850.00	
Office Tech - Bus Occ 12421	Computer - Beube	1	\$ 800.00	24					
	Smart Classroom (S209)	1	\$ 11,000.00	16					
	<b>Office Tech - Bus Occ Subtotal</b>		\$ 11,800.00				\$ -	\$ -	\$ -
Information Technology 12409	CISCO 3560 POE Switch	3	\$ 6,000.00	5	Perkins	3			\$ 6,000.00
	Servers	6	\$ 12,000.00	9	Perkins	6			\$ 12,000.00
	Classroom Computers (C240)	24	\$ 24,200.00	6	EQUI	24		\$ 24,200.00	
	CISCO Network Security Lab	1	\$ 9,500.00	7	EQUI			\$ 9,500.00	
	Classroom Computers (S217)	31	\$ 37,500.00	15					
<b>Information Technology Subtotal</b>		\$ 89,200.00				\$ -	\$ 33,700.00	\$ 18,000.00	
<b>Division Total</b>		\$ 156,920.00				\$ -	\$ 33,700.00	\$ 30,350.00	

Equipment Funding Plan - Communications & Humanities  
Fiscal Year 2010

Communications & Humanities	Equipment Description	Qty Req	Amount of Requested Equipment	Priority	Funding Source	Qty Funded	O&M Restricted	Recommended Ed Fund/Equip Replace	Recommended Grants & Other Sources
Education									
11571	<b>Education Subtotal</b>		\$ -	0			\$ -	\$ -	\$ -
Humanities Dean	Laptop (Education Faculty)	1	\$ 1,000.00	1					
11200	<b>Humanities Dean Subtotal</b>		\$ 1,000.00				\$ -	\$ -	\$ -
English, Humanities, Journalism, Mass Media	Transmitters for Radio Station	4	\$ 2,800.00	2					
11459	<b>Eng, Humanities, Journal Subtotal</b>		\$ 2,800.00				\$ -	\$ -	\$ -
Art/Graphics	Computers (graphic arts W213)	8	\$ 8,000.00	1					
	Lab & Software Pkgs	8	\$ 7,000.00	1					
	Film Scanner	1	\$ 1,000.00	1					
	Adobe Creative Suite	1	\$ 11,000.00	1					
	3D Software	1	\$ 3,500.00	1	Perkins	1			\$ 3,500.00
11453	<b>Art/Graphic Subtotal</b>		\$ 30,500.00				\$ -	\$ -	\$ 3,500.00
<b>Division Total</b>			\$ 34,300.00				\$ -	\$ -	\$ 3,500.00

Equipment Funding Plan - Continuing Education and Professional Development  
Fiscal Year 2010

Continuing and Professional Education	Equipment Description	Qty Req	Amount of Requested Equipment	Priority	Funding Source	Qty Funded	O&M Restricted	Recommended Ed Fund/Equip Replace	Recommended Grants & Other Sources
Drafting/Design Engineering 13512	Rapid Prototype 3D System	1	\$ 20,000.00	2	FND	1			\$ 20,000.00
	CAD Scanner	1	\$ 10,000.00	3	Perkins	1			\$ 10,000.00
	<b>Drafting/Design Engineering Subtotal</b>		<b>\$ 30,000.00</b>					\$ -	\$ -
Fitness Center	3 TV's	3	\$ 1,500.00	1	EQUI	3		\$ 1,500.00	
	<b>Fitness Center Subtotal</b>		<b>\$ 1,500.00</b>				\$ -	\$ 1,500.00	\$ -
Welding 13539	Welding Systems	2	\$ 13,600.00	5	Perkins	2			\$ 13,600.00
	Acetelene Manifold	1	\$ 1,500.00	4	Perkins	1			\$ 1,500.00
	Manifold Regulators	1	\$ 700.00	15					
	Welding/Plasma System	2	\$ 9,000.00	6					
	Plasma Tractors	1	\$ 3,500.00	7					
	Replace Fume Extraction Unit	1	\$ 82,184.00	9					
	Relocation of New Extraction Unit		\$ 3,500.00	9					
	Pipe Beveling System	1	\$ 3,800.00	8					
	<b>Welding Subtotal</b>		<b>\$ 117,784.00</b>				\$ -	\$ -	\$ 15,100.00
Engineering Technology 13539	Field Protatable Lubricating Oil Particle Counter	1	\$ 16,000.00	19					
	1/2 Ton Spreader Beam	2	\$ 1,500.00	20					
	Single Target Laser Shaft Alignment W/ Wireless Data Collector	1	\$ 9,000.00	21					
	Ridgid/Viega ProPress Pipe Fitting Crimping System, (Tool & Fittings)	1	\$ 3,000.00	22					
	Automatic Pipe Threading Machine	1	\$ 4,000.00	23					
	Free Standing 2 Ton Bridge Crane W/ Conductor Bar	1	\$ 28,000.00	24					
	Flammable Storage Cabinet	1	\$ 900.00	14					
	Components for Hydrostatic Drive for Dune Buggy		\$ 10,000.00	25					
	Hydraulic Press Brake W/ Computer Control (Used)	1	\$ 20,000.00	26					
	Production Type CNC Mill	1	\$ 46,000.00	17					
	Digital Measuring Tools	1	\$ 2,280.00	10					
	Surface Profiler	1	\$ 2,600.00	11					
	Fanuc Articulated Robot	1	\$ 24,000.00	16					
Lincoln Welding Robot Trainer	1	\$ 60,000.00	18						
	<b>Engineering Technology Subtotal</b>		<b>\$ 227,280.00</b>				\$ -	\$ -	\$ -
CPED 10000/40000	Peerless PJF2-UNV Projector Mount (2)	2	\$ 218.00	2	EQUI			\$ 218.00	
	Office Computer, replace older (2)	2	\$ 1,600.00	3	EQUI			\$ 1,600.00	
	Panasonic PT-200NTU Projector (2)	2	\$ 3,700.00	1	EQUI			\$ 3,700.00	
	<b>CPED Subtotal</b>		<b>\$ 5,518.00</b>				\$ -	\$ 5,518.00	\$ -
Horticulture 12525	Power Silt Seeder	1	\$ 1,800.00	12					
	Bed Edger, Bluebird	1	\$ 2,450.00	13				\$ -	
	<b>Horticulture Subtotal</b>		<b>\$ 4,250.00</b>				\$ -	\$ -	\$ -
<b>Division Total</b>			<b>\$ 386,332.00</b>				\$ -	\$ 7,018.00	\$ 45,100.00

Equipment Funding Plan - Enrollment Services  
Fiscal Year 2010

Enrollment Services	Equipment Description	Qty Req	Amount of Requested Equipment	Priority	Funding Source	Qty Funded	O&M Restricted	Recommended Ed Fund/Equip Replace	Recommended Grants & Other Sources
Counseling Services 32310	Computer - Deborah McGee (2002)	1	\$ 800.00	1					
	Computer - Gary O'Connor (2001)	1	\$ 800.00	1	EQUI			\$ 800.00	
	Computer - Counselor (2003)	1	\$ 800.00	2					
	Computer - Academic Advisor (2002)	1	\$ 800.00	2					
	Overhead Projector	1	\$ 1,000.00	2	EQUI			\$ 1,000.00	
	<b>Counseling Services Subtotal</b>		<b>\$ 4,200.00</b>				<b>\$ -</b>	<b>\$ 1,800.00</b>	<b>\$ -</b>
Hope Academy 32330	Smart Projector for Classroom 2	1	\$ 1,800.00	2					
	Computer (for secretary)	1	\$ 800.00	1					
	<b>Hope Academy Subtotal</b>		<b>\$ 2,600.00</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Financial Aid 34340									
		<b>Financial Aid and Vet Affairs Subtotal</b>		<b>\$ -</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Recruitment and Outreach Clinton 48150	Computer (secretary)	1	\$ 800.00	1					
	Software for PC	1	\$ 300.00	1					
		<b>Recruitment and Outreach Clinton Subtotal</b>		<b>\$ 1,100.00</b>				<b>\$ -</b>	<b>\$ -</b>
<b>Division Total</b>			<b>\$ 7,900.00</b>				<b>\$ -</b>	<b>\$ 1,800.00</b>	<b>\$ -</b>

Equipment Funding Plan - Health Professions  
Fiscal Year 2010

Health Professions	Equipment Description	Qty Req	Amount of Requested Equipment	Priority	Funding Source	Qty Funded	O&M Restricted	Recommended Ed Fund/Equip Replace	Recommended Grants & Other Sources
Allied Health									
14553	<b>Allied Health Sub-total</b>		\$ -				\$ -	\$ -	\$ -
Human Simulator	Simulated Medication Dispensing	1	\$ 19,000.00	1	FND	1			\$ 19,000.00
14554	<b>Surgical tech Sub-total</b>		\$ 19,000.00				\$ -	\$ -	\$ 19,000.00
Surgical Tech	Arthroscopy Instrumentation /Tray	1	\$ 8,000.00	1	FND				\$ 8,000.00
14557	<b>Surgical tech Sub-total</b>		\$ 8,000.00				\$ -	\$ -	\$ 8,000.00
Rad Tech	Computed radiography system	1	\$ 50,000.00	1	FND				\$ 50,000.00
	Pigg-O-Stat	1	\$ 3,000.00	3	Perkins				\$ 3,000.00
	Transparent Pelvis	1	\$ 6,000.00	2					
14555	<b>Rad tech Sub-total</b>		\$ 59,000.00				\$ -	\$ -	\$ 53,000.00
<b>Division Total</b>			\$ 86,000.00				\$ -	\$ -	\$ 80,000.00

Equipment Funding Plan - Math & Science Division  
Fiscal Year 2010

Math & Science	Equipment Description	Qty Req	Amount of Requested Equipment	Priority	Funding Source	Qty Funded	O&M Restricted	Recommended Ed Fund/Equip Replace	Recommended Grants & Other Sources
Dean	White boards (C141, W117, S140, S130, W142)	23	11,000.00	1	EQUI			\$ 11,000.00	
	Computer - Brad Hemmenway	1	800.00	1	EQUI			\$ 800.00	
	Computer - Peter Mortensen	1	800.00	1	EQUI			\$ 800.00	
	Computer - Jason Smith	1	800.00	1	EQUI			\$ 800.00	
	Computer - Andy Hynds	1	800.00	1	EQUI			\$ 800.00	
11100	<b>Dean Subtotal</b>		14,200.00				\$ -	\$ 14,200.00	\$ -
Fire Science	Portable Generator - 5500 Watt	1	750.00	1					
	Optimum Tripod Telesopic Lights	1	1,900.00	2					
	Seattle Storage System	1	2,500.00	3					
	Bux Fire Extinguisher Trainer	1	6,000.00	4					
13574	<b>Fire Science Subtotal</b>		11,150.00				\$ -	\$ -	\$ -
Biology	Compact flammable safety cabinet	1	900.00	1					
11556	<b>Biology Subtotal</b>		900.00				\$ -	\$ -	\$ -
<b>Division Total</b>			26,250.00				\$ -	\$ 14,200.00	\$ -



**Equipment Funding Plan - Operations & Technical Services  
Fiscal Year 2010**

<b>Operations &amp; Technical Services</b>	<b>Equipment Description</b>	<b>Qty Req</b>	<b>Amount of Requested Equipment</b>	<b>Priority</b>	<b>Funding Source</b>	<b>Qty Funded</b>	<b>O&amp;M Restricted</b>	<b>Recommended Ed Fund/Equip Replace</b>	<b>Recommended Grants &amp; Other Sources</b>
Security 02-74740	Code Blue Systems (CSI Building)	4	\$ 25,000.00	1					
	Wireless Panic Button System for Child Development Areas	1	\$ 9,000.00	2	GRANT	1			\$ 9,000.00
	Camera Security System (CSI Building)	1	\$ 64,000.00	1					
	<b>Security Subtotal</b>		\$ 98,000.00				\$ -	\$ -	\$ 9,000.00
Maintenance - Custodial 02-72720	Host Carpet Machine	1	\$ 4,500.00	1	EQUI	1		\$ 4,500.00	
	Garbage Haulers	2	\$ 1,500.00						
	3 HD Sweepers	3	\$ 2,250.00						
	<b>Vehicles Subtotal</b>		\$ 8,250.00					\$ 4,500.00	\$ -
Snow / Grounds 02-73730	Skid Steer Snow Push Blade 8'	1	\$ 5,000.00						
	<b>Snow / Grounds Subtotal</b>		\$ 5,000.00					\$ -	\$ -
Maintenance 02-71710	Tractor	1	\$ 60,000.00	1	Bond				\$ 60,000.00
	3 Point Hitch Limb Grinder	1	\$ 7,000.00						
	Cyclone Pro Leaf Mulcher	1	\$ 2,500.00						
	<b>Maintenance Subtotal</b>		\$ 69,500.00				\$ -	\$ -	\$ 60,000.00
Technical Services 23500	Cisco Router for ICN Connection	1	\$ 35,000.00	1	EQUI			\$ 25,000.00	
	ADMIN MDF (C238) network switch	1	\$ 19,000.00	3					
	ACAD MDF (C238) network switch	1	\$ 14,500.00	2					
	Replacement IDF network switches	1	\$ 18,500.00	4					
	LCD wall-mounted TV for E117A	1	\$ 2,500.00	7					
	C240 - 24 computers	24	\$ 19,200.00	5					
	W214 - 24 computers	24	\$ 19,200.00	6					
	<b>Technical Services Subtotal</b>		\$ 127,900.00				\$ -	\$ 25,000.00	\$ -
Online Learning 23240	High Def Television	1	\$ 3,500.00	1	FND	1			\$ 3,500.00
	Nova Teaching Station	1	\$ 1,600.00						
	Receiver with Speakers	1	\$ 550.00						
	Inspiron Mini 910-1	1	\$ 550.00						
	Inspiron Mini 910-2	1	\$ 550.00						
	Inspiron Mini 910-3	1	\$ 550.00						
	Dell Latitude E5400	6	\$ 9,600.00						
	Portable Projector	1	\$ 2,500.00						
<b>Online Learning Subtotal</b>		\$ 19,400.00				\$ -	\$ -	\$ 3,500.00	
<b>Division Total</b>		\$ 328,050.00				\$ -	\$ 29,500.00	\$ 72,500.00	

## V. INFORMATIONAL SECTION

### GLOSSARY

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

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

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

**Appropriation.** A designation for expenditure.

**AQIP.** Academic Quality Improvement Program. A program for comprehensive College self-improvement.

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

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

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

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

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

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

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

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

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

**Credit Hour Grant.** State support based on student and programmatic enrollments.

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

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

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

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

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

**EAV.** Equalized Assessed Valuation.

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

**Encumbrance.** A reservation against a current year's expenditure appropriation.

**Equalization Grant.** Formula driven State support based on property tax base and student enrollment.

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

**Extension.** Refers to the amount of taxes a governmental unit is to receive.

**Facilities Revenue.** Revenue from the use of college facilities.

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

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

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

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

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

**GAAP.** Generally Accepted Accounting Principles.

**GASB.** Governmental Accounting Standards Board.

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

**GFOA.** Government Finance Officers Association

**IBHE.** Illinois Board of Higher Education

**ICCB.** Illinois Community College Board. The College's state coordinating agency through which state funding is appropriated.

**ISBE.** Illinois State Board of Education.

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

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

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

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

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

**LEED.** An acronym for Leadership in Energy and Environmental Design, a certification system through the U.S. Green Building Council.

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

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

**MAP.** Monetary Award Program – State provided student tuition awards.

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

**O & M.** Operations and Maintenance.

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

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

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

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

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

**PELL.** Federal student aid awards.

**PHS.** Protection, Health & Safety

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

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

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

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

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

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

**SEOG.** Supplemental Educational Opportunity Grant.

**SOS.** Secretary of State.

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

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

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

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

**USGBC.** United States Green Building Council

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

**WIA.** Workforce Investment Act – Provides tuition scholarships.

## **Descriptions of Major Divisions and Programs**

Following is a brief description of the major divisions and programs within the College, taken from the College's Environmental Scan that was completed in September 2007. Some of the content has been updated to reflect changes in the College. A full copy of the Environmental Scan is available for viewing on the Richland Community College Website at

[http://www.richland.edu/system/files/improvement/environmental\\_scan\\_2007.pdf](http://www.richland.edu/system/files/improvement/environmental_scan_2007.pdf)

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### **Administrative Structure**

An eight-member Board of Trustees governs Richland Community College. Seven of the members are elected at large by the citizens of Community College District #537 to six-year terms. The eighth member is a student trustee elected annually by RCC's student body. The Student Trustee may cast an advising vote to show position and can make and second motions. The Board of Trustees is responsible for hiring the College's president and creating and enforcing College policies.

The Trustees meet the third Tuesday of every month in the College's Board Room. Special meetings are also called as required. All meetings of the Board and its committees are open to the public except for discussion of certain exempt matters including those relating to certain personnel matters, matters of commercial or financial sensitivity, certain matters relating to education, or legal matters. The general public is invited to attend all Board meetings, and time is set aside during these meetings for citizens to address the Board and to make their opinions known.

The College is divided into four general areas: Finance and Administration, Student and Academic Services, Economic Development and Innovative Workforce Solutions and Executive for Office of the President and Development. In addition, the Executive Director of Public Information/Chief of Staff and the Executive Director of the Foundation report directly to the President.

The Organizational Chart in Section II outlines the College's reporting structure. These areas work collaboratively to achieve the ultimate purpose of the institution—student success.

The full-time and adjunct faculty are represented by the American and Illinois Federation of Teachers, while all other College employees do not fall under a collective bargaining agreement.

## **Baccalaureate/Transfer Programs**

RCC has a strong reputation of academic excellence as students transfer to four-year colleges and universities throughout the state. Students may elect to complete a degree or transfer credits without the degree. Two-year transfer degrees include the following:

- Associate in Arts (AA) – minimum 60 credit hours.
- Associate in Science (AS) – minimum 60 credit hours
- Associate in Fine Arts (AFA) – minimum 64-66 credit hours
- Associate in Engineering Science (AES) - minimum 68 credit hours
- Associate in Arts in Teaching (AAT) – 64 credit hours

In addition, an Associate in Liberal Studies (ALS) (minimum 63 credit hours) is not designed to transfer. The curriculum is designed for students who desire up to two years of college study for their personal development. It is also designed to provide students an initial opportunity to pursue various areas of interest and subsequently to select a more specific educational objective, such as a particular occupational program or a baccalaureate-oriented associate degree.

Institutions where RCC students generally transfer include University of Illinois at Springfield, Eastern Illinois University, Southern Illinois University at Carbondale, Illinois State University, Millikin University, Southern Illinois University at Edwardsville, University of Illinois at Urbana/Champaign, Northern Illinois University, Western Illinois University, University of Phoenix, Bradley University, Greenville College, and Franklin University.

## **Occupational Programs**

Completion of programs designated as occupational generally results in Associate in Applied Science degrees and basic and advanced certificates. Recent articulation agreements in specific programs have eased transfer to four-year colleges and universities for students who decide to continue their education.

### **Programs and courses:**

#### **Business and Technology Division (B&T)**

Currently, the Division has 20 AAS degree variations and 47 certificate options. In addition, B&T has available over 79 credit courses in accounting, automotive technology, business administration, marketing, management, culinary arts, HVACR, information technology, and office technology.



The Division has made significant progress in alternative scheduling formats. Included in these are, Online, Hybrid, One-Night/Per Week, and Stacked Companion Classes (i.e. come one night per week and get two classes), and weekend classes. The Division has recently decreased its emphasis with online programming in favor of hybrid courses to ensure program and course quality. However, faculty hope to increase this programming as new technology will increase the quality of teacher-student interaction in the online environment.

### **Communications, Education, Humanities and Fine Arts**

Occupational programs found in this division include Early Childhood Education and Graphic Arts.

*Early Childhood Education*-The program uses a career lattice, or vertical approach, designed by a statewide committee, to facilitate a clear pathway for early childhood students to transition from a certificate program into an AAS or AAT degree program. The new degree programs are being developed to align with the statewide plan and its common core of courses that are transferable to a four-year college/university program. Individuals will be able to enter the career lattice at any point in their growth as professionals and exit at the level of education desired.

*Graphic Arts*-This program was established to eliminate the duplication of services to students who are continuing their educational experience. The program uses art instructors employed by RCC. New courses in graphic design, such as 3D Animation, Video Editing, Illustration, and Typography, have also contributed to the growth of the Graphic Arts Program.

The Graphic Arts Program is cross-disciplinary, so students must enroll in courses in Fine Arts and Graphic Design, consisting of eight courses that transfer to most Illinois universities and twelve courses designed for students desiring to enter the workforce. The Graphic Arts Program is currently developing articulation agreements with state universities.

### **Correctional Education Programs Division**

RCC has been providing educational services to persons incarcerated in Illinois since January 2000. Beginning with the Decatur Correctional Center and now additionally serving Lincoln, Logan, Pontiac and Jacksonville Correctional Centers and the Pittsfield Work Camp. The College offers occupational certificate programs in the fields of Business Management, Commercial Custodial, Computer Technology, Food Service, and Horticulture. Offenders must qualify for admission to the College before being enrolled

in any of these programs. Additionally, developmental and general studies courses are offered to qualified offenders on a limited basis.

### **Health Professions Division**

Division programs include Registered Nurse (RN), Practical Nurse (PN), Certified Nurse Assistant (CNA), Pharmacy Technician, Radiography, Surgical Technology, Phlebotomy, and Emergency Medical Services. These programs vary from two-year degree programs to single semester certificate programs. The addition of the Schrodtt Health Education Center in 2003 greatly enhanced the health professions programs, enabling growth and providing exceptional training facilities for students. In 2005 “Stan,” an adult human patient simulator, was added, followed in 2006 by “Petey,” a pediatric simulator. This technologically advanced equipment allows for the development and integration of complex patient care scenarios into curriculum of multiple programs.

All health professions programs are designed as special admissions programs, with completion of prerequisites and testing prior to admission. Attendance at a Health Professions Orientation is required for students to receive necessary admissions information.

### **Mathematics and Sciences Division**

The Division has two occupational programs—Fire Science and Criminal Justice.

Fire Science—Currently, 19 courses lead to an AAS degree in Fire Science; an Advanced Certificate in Fire Science Technology Specialist; and Basic Certificates in Fire Company Officer, Fire Inspector, Fire Technician, and Fireground Commander.

Criminal Justice— Currently, 16 courses lead to AAS degrees in Criminal Justice and Corrections; Certificates and Advanced Certificates in Correctional Officer, Emergency Telecommunications Specialist, Patrol Officer, and Probation and Parole Officer.

### **Continuing and Professional Education Division**

Courses in Continuing and Professional Education are divided into five areas: Career and Technical Educational Classes, Commercial Drivers License, Community Education, Fitness, and Workforce Training.

Career and Technical Educational Courses —The division offers programs in agribusiness, biofuels, drafting & design engineering, engineering technology, horticulture, and welding. A variety of training options are available, from full day classes to short-term workshops, in the evenings, during the day and on Saturdays. These programs develop an educated, prepared, adaptable, and competitive workforce.

Commercial Drivers License Training (CDL)—The CDL program offers a number of training options for prospective drivers. The most popular option, based on enrollment, is the Tractor/Trailer Driver Training. In addition, a CDL refresher course is offered for those who possess a valid Class-A license but who are not currently employed.

Community Education—This area continues to be successful in discovering new areas of interest for courses that are enjoyable, informative or entertaining.

Fitness—New objectives in this area are being developed to position the Fitness Center at RCC as one that can dispense personalized health information and strategies for achieving a desired state of physical well-being. Since RCC is an educational institution, the Fitness Center is developing the capability to provide national certification for personal trainers and instructors, increasing the marketability of trainees in the growing fitness field.

Workforce Training – The demand for commercial truck drivers is growing and the nation-wide shortage is expected to continue. Plans are progressing for a Trucking Advisory Board, comprised of representatives from trucking companies, as a way to increase opportunities for graduates and maintaining a program that reflects the training needs of the industry.

### **Student Services—Enrollment Services and Teaching and Learning Support Services**

Since June 2002, the divisions with responsibilities in student and academic support have undergone several changes.

- June 2002--Merger of Student Development and Services Division and Academic Affairs under one Vice President, Student and Academic Services. Responsible for support services and academic divisions.
- September 2002—Creation of two support divisions, Enrollment Services and Retention Services.
- May 2004—Merger of Enrollment Services and Retention Services to create Enrollment and Retention Services; addition of Learning Resources Center to division responsibilities.
- September 2007—Separation into two divisions: Enrollment Services and Academic Support Services; change occurred as a results of changing student demographics and needs and increased attention to enrollment management and retention issues.
- September 2008—additional changes in reporting lines and change in division title to current configuration.

The **Enrollment Services Division** includes Career Services, Campus Life, Student Success, Financial Aid and Veterans' Affairs, Student Records, Admissions and Recruitment, and Counseling and Advising.

The **Teaching and Learning Support Services Division** includes Learning Accommodations Services, the Learning Resources Center, the Student Learning Center, the Testing Center, the Child Development Center, The Adele P. Glenn Academy for Early Childhood Education, and Student Support Services/TRiO.