

Annual Budget



FISCAL YEAR | 2011 2012
RICHLAND COMMUNITY COLLEGE DISTRICT NO. 537



Richland
COMMUNITY COLLEGE

COMMITMENT | RESPECT | EXCELLENCE | ACCOUNTABILITY | DIVERSITY

RICHLAND COMMUNITY COLLEGE
DISTRICT # 537
Final Budget Proposal for Fiscal Year 2012

Table of Contents

I. Introductory Section	<u>Section 1 – Page # -</u>
<u>Executive Summary</u>	1
Budget Overview – All Funds	4
Budget Overview – Operating Funds	10
Capital Improvements	13
Equipment	15
Enrollment and Credit Hours	18
Funding Challenges of the Future`	18
Debt Management	20
II. Organizational Section	<u>Section II – Page # -</u>
<u>Principal Officials</u>	1
<u>Our Vision, Mission and Core Values</u>	2
<u>History, Location, and Demographics</u>	3
<u>Goals, Objectives & Accreditation</u>	7
<u>Budget and Financial Information</u>	11
Basis of Accounting	11
Basis of Budgeting	12
Fund Groups	12
Budgeting Process	13
Expenditure Controls	14
Financial and Budgetary Guidelines	16
RCC Financial Policies	16
ICCB Regulations	18
Public Act Regulations	20

<u>Budget Calendar</u>	23
<u>Student Centered Organization Chart</u>	26
<u>Responsibility Chart by Function</u>	27

III. Financial Section

Section III – Page # -

<u>General Changes Between FY 2011 and FY 2012</u>	1
<u>Definition of Funds</u>	3
<u>Budget Overview - General Fund</u>	4
<u>Budget Overview – All Funds</u>	7
<u>Summary of Fiscal Year 2012 Budget by Fund</u>	10
<u>Individual Fund Detail:</u>	
Education Fund	11
Operations and Maintenance Fund	14
Operations and Maintenance (Restricted)	15
Bond and Interest Fund	17
Auxiliary Enterprise Fund	18
Restricted Purposes Fund	21
Working Cash Fund	24
Trust & Agency Fund	25
Audit Fund	26
Liability, Protection and Settlement Fund	27
<u>Resolution 11-7: Resolution for Fiscal Year 2010 Tax Levy</u>	28
<u>Resolution 11-25: Resolution Proposed for Fiscal Year 2012 Budget</u>	30

IV. Equipment Funding Plan Section

Section IV – Page # -

<u>Equipment Funding Plan Summary</u>	1
<u>Equipment Plan Detail by Division & Department</u>	2

V. Informational Section

Section V – Page # -

<u>Glossary</u>	1
<u>Descriptions of Major Divisions and Programs</u>	6

RICHLAND COMMUNITY COLLEGE DISTRICT # 537

FY 2012 ANNUAL BUDGET

I. INTRODUCTORY SECTION

EXECUTIVE SUMMARY

The Fiscal Year 2012 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 2012 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 economic pressure. Two of the three primary revenue sources (Local and State Revenues) are anticipated to either increase slightly (Local) or be reduced from the prior year (State). Student tuition is the third major funding source and the need to remain affordable is crucial.

On the expenditure side, the College completed a five-year contract with the full-time faculty bargaining unit during the Spring of 2009 that became effective in FY 2010. A major initiative resulting from the contract was 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 for operational expenditures continued in this budget as a contract for no-cost steam energy supplied to the College expired in 2009 forcing the College to incur a significant increase in energy costs during FY 2010. The College has developed an Energy Master Plan to help combat those increasing energy costs to ensure that the College is using its energy costs wisely.

The College's Foundation undertook a major gifts campaign over the past two years. Building on the theme, "Invitation to the Future", significant funding for a variety of College initiatives have been identified as needs to be funded by the campaign. The campaign was completed during FY 2010 and raised over \$17 million. As a result of the Foundation's fund raising efforts, the College Foundation received a \$6.8 million bequest in 2008 that provided new scholarships beginning in FY 2011. This will provide great opportunity for many students.

Challenging times require ingenuity and fortitude. Addressing these financial challenges to assure that the budget aligns and moves the Strategic Plan forward will be achieved in FY 2012.

The College's budget managers were asked to accomplish their priorities designated in the Strategic Plan and continue to provide 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:

- In May 2011, the Board of Trustees approved the 2011-2014 Strategic Plan. Many of the priorities included in the plan are designated to be undertaken and are included for funding in FY 2012. Major components of the Strategic Plan are presented in full in Section II.
- In FY 2010, Richland finished construction on the Center for Sustainability and Innovation, a 15,000-square-foot facility that provides space for the College's programs in the "green" industry including a new laboratory created specifically for the College's innovation curriculum. Continuing costs for programs in the biofuels industry are funded in FY 2012. Additionally, the building is the area's first LEED platinum certified building. Demonstrating sustainable construction and energy use practices is a focus for the College which is highlighted by the facility. This building is being shared with the University of Illinois Extension Service.
- During FY 2011 due to the State of Illinois continued economic crisis, payment of scheduled grant payments for Base Operating Grants, Equalized Assessment Grants, DOC Grants and Adult Education Grants have been delayed up to 153 days. Anticipating a potential cash flow shortage the College issued \$3.0 million in general obligation bonds in April 2010. This was done in order to have sufficient funds on-hand in the Working Cash Fund to ensure that the College would be able to pay all obligations in a timely fashion.
- The College saw record growth in enrollment during FY 2010 and FY 2011. Pell Grants awarded to students were at a record high. The College continues to work diligently to assure that all students qualify for financial aid they are entitled to. The Foundation has also assisted an increasing number of students with scholarships enabling many students to attend.
- Rising health care costs are creating budget issues for community colleges throughout the State. Richland Community College is no exception. The College will experience a 7.5% increase in premiums for FY 2012. The College is looking at ways to decrease these costs in the coming years while continuing to provide quality health insurance for employees at an affordable cost to the College.
- The Richland Community College Foundation supports the College by providing scholarships for full and part-time students, increasing and enhancing the physical and cultural environment, assisting the alumni, accepting financial gifts and other 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 completed in 2010 will be used towards furthering the College's long-term strategic goals and initiatives.

- During FY 2010, the College recognized the need for a separate Math Lab to help our students develop sufficient math skills to be able to complete required math courses in a timely fashion. The FY 2012 budget includes funding from the Education Fund and additional grant funding to staff the lab with a full-time coordinator. The College invested significant resources to get this lab up and running. Students that require remedial math courses are able to take those classes in the lab and complete those remedial courses in a quicker timeframe than was formerly possible. Due to the success of the on-campus Math Lab, the FY 2012 budget includes additional grant funding to open a separate Math Lab at the College's offsite Fairview Plaza location.
- The College has contracted with the Department of Corrections for educational services at four correctional facilities. Approximately, 10.5% of the College's credit hour production has been generated under this contract during FY 2011. Due to the State's deteriorating financial condition, these contracts have become difficult to operate on a breakeven basis. Prior to FY 2011 the College contracted for six correctional facilities and 1 work camp. The decision was made to scale back the correctional programs due to the costs the College were incurring and the tremendous lag time in receiving those payments from the State.
- During FY 2012 the College will begin the construction of the new National Sequestration Education Center. This is a joint project with Archer Daniels Midland Company being funded by a federal grant. This center will provide an innovative experiential learning and knowledge transfer environment for sequestration and geological storage and recovery technologies. The College will be developing an educational curriculum in the emerging science of sequestration. Archer Daniels Midland Company, located in Decatur, IL, is pursuing this new technology and trained workers will be needed to staff the facilities they are building.
- In FY 2012 the College will begin the process of constructing a new Technical Academy for area high school students to take dual credit courses. Currently the students take courses on the Richland campus and courses at a downtown facility. The current facility is in need of replacement and the Richland campus provides the perfect space for the new facility. Currently this program offers classes to over 600 students. This will allow all of the students to come to one central location for their courses.
- The College has constructed this budget as conservatively as possible, especially with the continued uncertainty with State funding. In addition, as unemployment improves enrollments are anticipated to decline. The College will need to find additional ways to increase enrollments and find new and innovative ways to provide funding to ensure that the College is meeting the needs of the District and providing the classes and programs that the residents and area businesses need.

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 2012 budget is a balanced budget including funding sources and uses of over \$38.5 million for all College Funds combined. The FY 2012 budgeted revenues increased \$10.7 million over FY 2011. One factor in this increase is an almost \$1.0 million increase in tuition and fees. This is being driven by a \$6.50 per credit hour increase in the tuition rate per credit hour for FY 2012. These increased revenues are necessary to cover the increasing costs for FY 2012. The College is experiencing increasing costs for adjuncts, overloads and summer teaching costs. The budget includes a 4.3% salary increase for all faculty and staff and benefit costs are rising 7.5%.

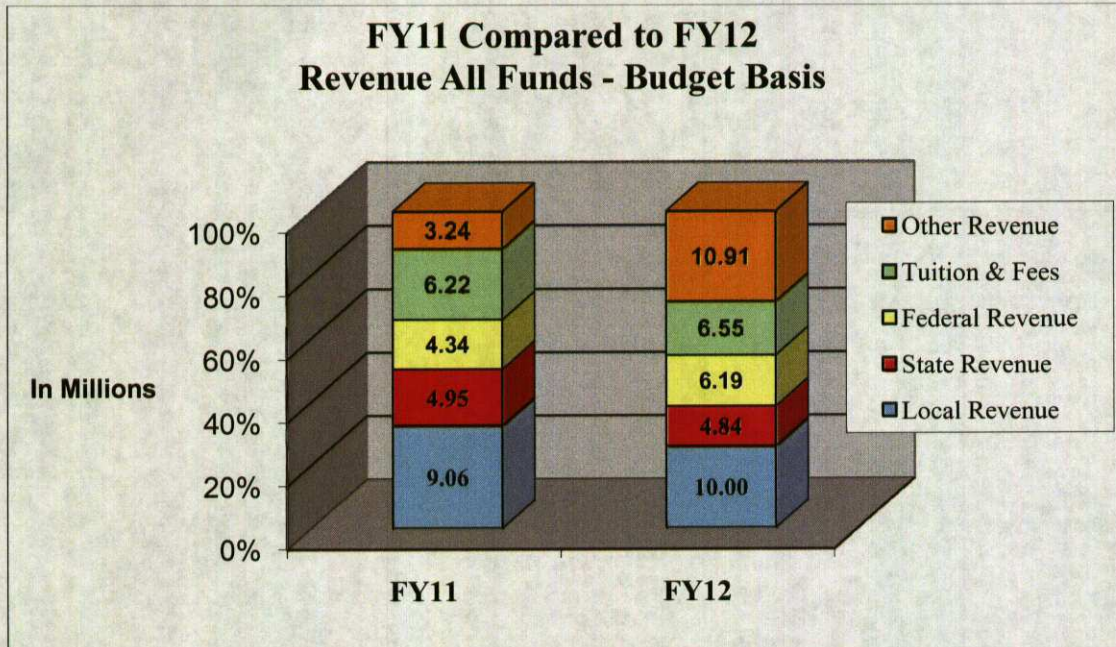
Other factors contributing to the overall Revenues is a significant decrease in the Illinois Community College Board Equalization Grant, a decrease across all funds in Interest Income, lower Contractual Revenue earned on the Department of Corrections' Contracts, and the elimination of Contractual Revenue 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 and Tuition and Fees.

The College will use fund balance appropriations of approximately \$3.2 million in FY 2012. 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)	\$3,065,275
Restricted Purposes	\$ 100,000
Total	\$3,165,275

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.



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 2012, local tax revenues include taxes levied on property owners for calendar year 2010, payable in June and September of 2011. 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 began in 2006 and moderate economic growth resulted in higher revenues. A negotiated settlement for the next 5 years was reached between Excelon 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 2012 budget are \$9.6 million, an increase of \$1 million, or approximately 11.6%, over the budget for FY 2011.

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 2012 has been increased to \$91.50 per credit hour and is estimated to produce total tuition revenue of

approximately \$6.55 million including related course fees. This is an increase of \$335,237 over the budgeted amount for FY 2011 for Tuition and Fees Revenue. A large portion of the increase has been directed to cover the cost of salaries and benefits.

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 \$1.2 million contract with Illinois Department of Corrections, and several smaller grants to support operations. 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 was increasing at an average rate of 10% annually prior to the recession that started a couple of years ago. However, with the decrease in retail sales since that time a decrease of 25.8% from FY2010 to FY2012 is projected.

The category entitled Other Sources in the FY 2012 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 increases from \$3.2 million in FY 2011 to \$10.9 million in FY 2012. Most increases within this category result from internal sources such as fund balance appropriations and inter-fund transfers.

Uses – Uses or expenditures budgeted for FY 2012 total approximately \$38.5 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) Advance student access, engagement and success; 2) Cultivate a sustainable institutional environment; and 3) Enhance community engagement and partnerships. Strategies within each goal and related budget implications are presented beginning in Section II.

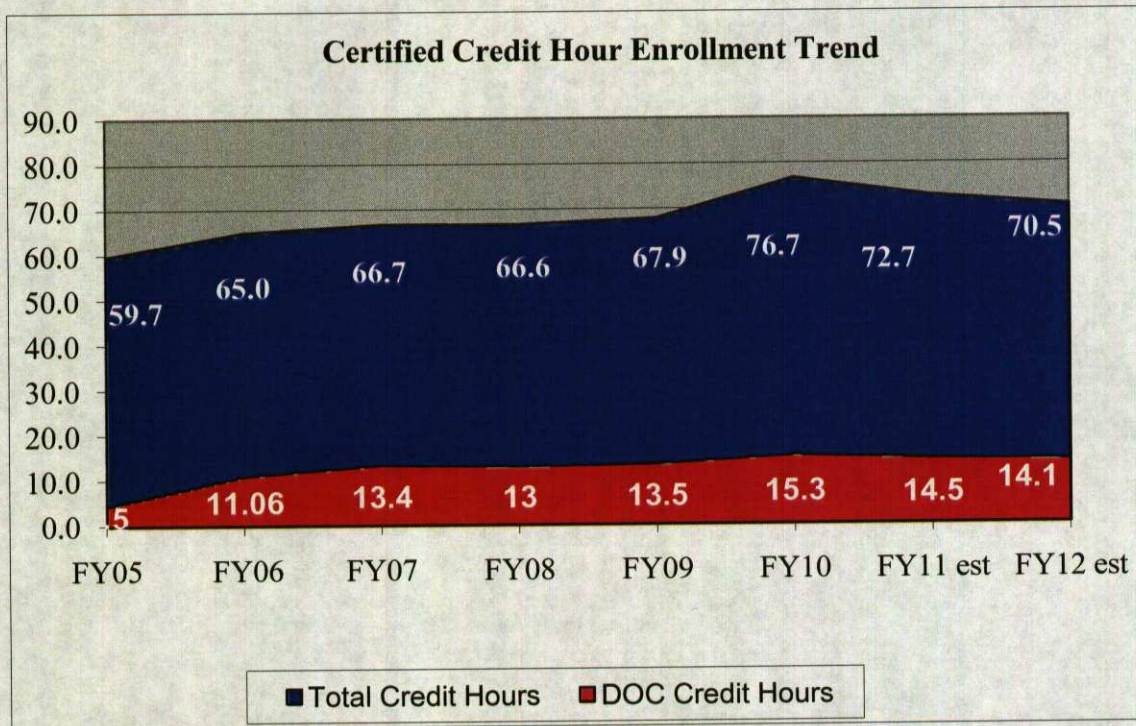
To accomplish the goals of the Strategic Plan, the College has focused on continuous quality improvement initiatives. Richland continues to train employees on the use of quality tools and the study of systems and processes, therefore; the ongoing costs of these initiatives are reflected in this budget. 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 2012. The core of Richland's expenses is personnel costs, representing over 76.3% of General Fund expenditures and 43.1% of expenses overall. The total increase in salaries and benefits for FY 2012 for the General Fund compared to FY 2011 is \$1.06 million. The budget for FY2012 includes a pay increase of 4.3% for faculty and staff. Fringe Benefits costs increased by 2.6% in the FY 2012 budget based in part by the premium rate increase for health insurance that will take effect on July 1st 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 \$230,500, which is not as high as would be expected with the pay increases and benefit cost increases. This is due primarily to the positions that are currently open with the Department of Corrections Restricted Grant with the State of Illinois that are not anticipated to be filled during FY2012 and the departure of several staff and faculty that will be filled at a lower cost.

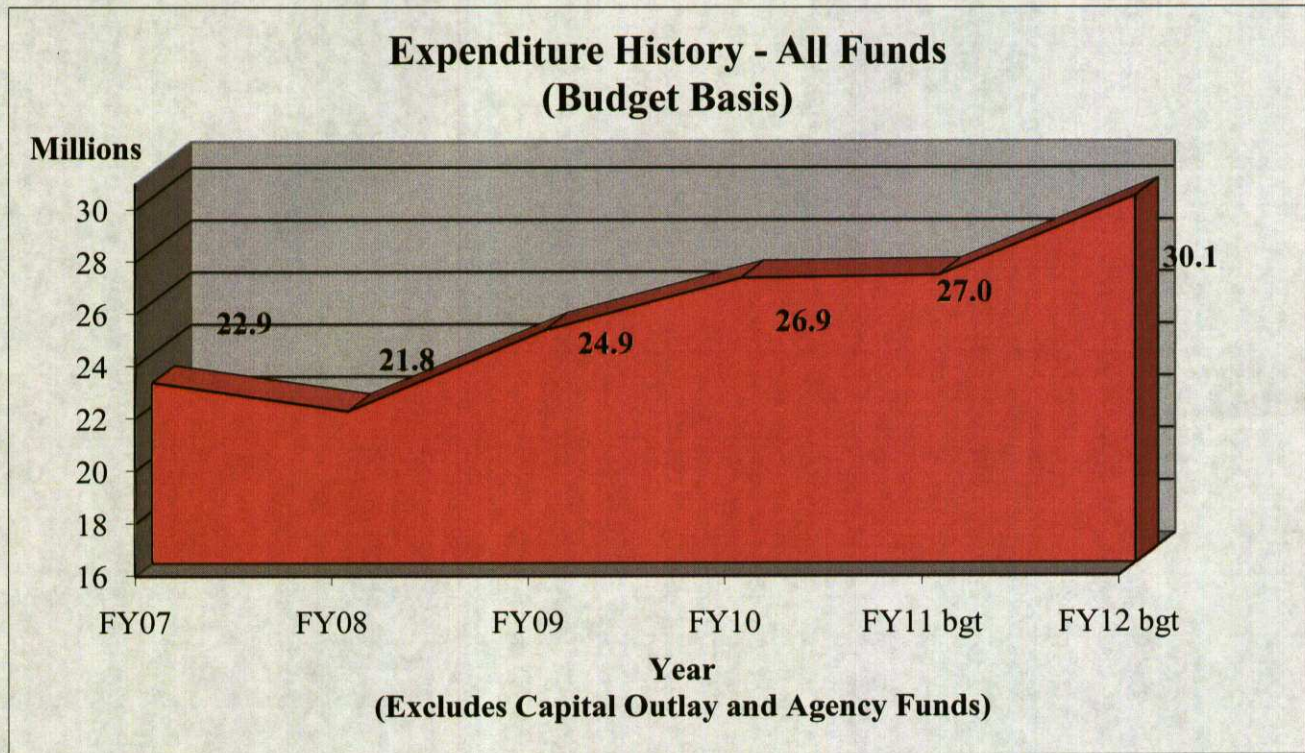
Student Credit Enrollments – Student credit enrollments drive two of the College’s main revenue sources, Tuition Revenue and State Revenues for Base Operating Grants and Equalization Grants. Changes in enrollments have a significant effect on annual revenues and are monitored closely. While many factors 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 April 2011. Historically, economic declines have had the tendency to promote enrollment growth at the College. The College is also expecting slight increases in Federal financial aid awards, which contribute to the opposite effect on enrollments.

Prior to FY 2010 enrollments experienced an all-time high in FY 2003. 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. Enrollments for FY 2010 reversed that trend and the College experienced a record number of credit hours generated even though DOC credit hours declined slightly. The following chart displays historical enrollment data for both total credit hours and DOC credit hours. Tuition revenues in FY 2012 are based on estimated credit hours at just over 63,000. 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 2007. When adjusted for agency funds and capital appropriations for new construction, expenditures increased at an average rate of 1.4% per year.

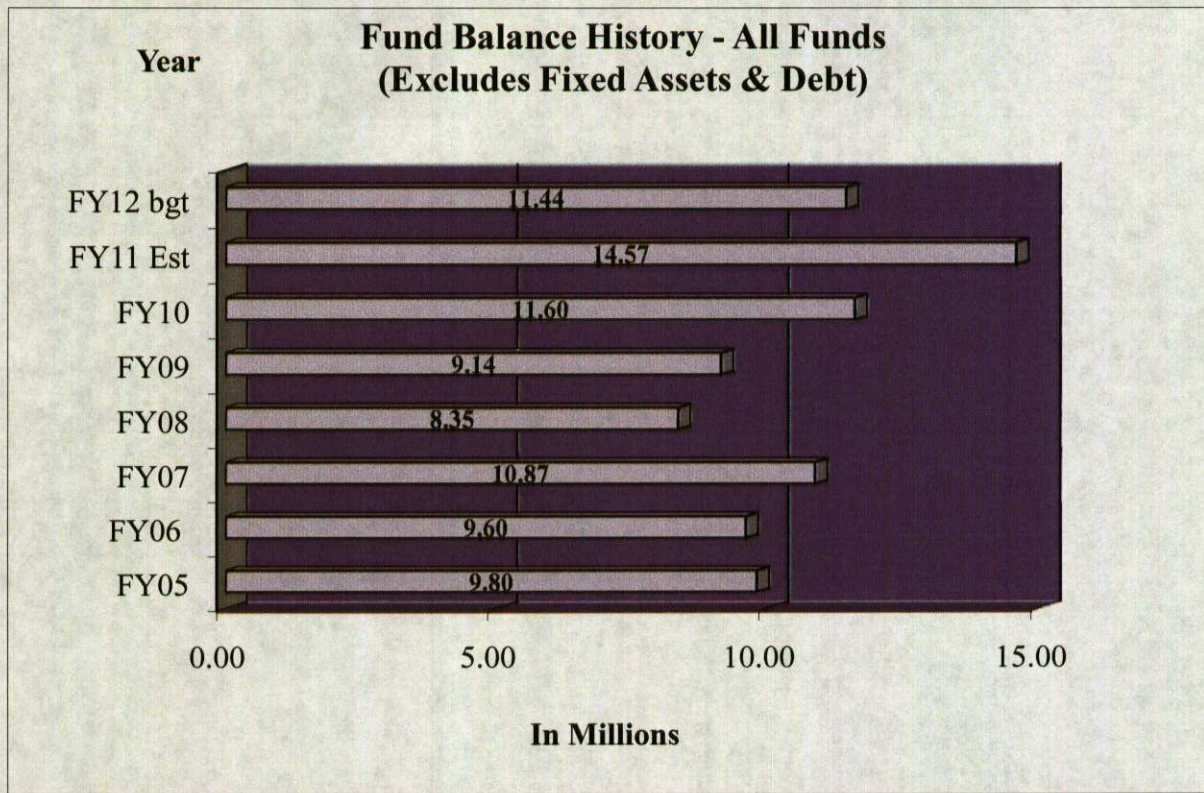
The gradual long-term trend upward would be indicative of efforts made to provide regular salary increases for staff and general cost-of- doing-business increases. The FY 2012 increase of 3.1% is attributed primarily to increased costs for salaries and increases in Pell Grants.



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. Capital expenses that will be paid for with Restricted Fund Balances are for the energy management system upgrade, security system upgrade, fire alarm upgrade, roadway entrance improvements and Shilling Center improvements. Additional Fund Balance appropriations include approximately \$155,000 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 Fund Balances have remained fairly consistent over the last three years with an increase in FY 2011 for the \$3.0 million increase in the working cash fund.



BUDGET OVERVIEW – OPERATING FUNDS

The Education Fund and the Operations & Maintenance Fund have been combined and are referred to as the General Fund.

Revenues - Revenues and other sources are slated to increase from FY 2011 to FY 2012 by approximately \$10.7 million. Local Revenue is projected to increase \$390,000 primarily due to increases in property tax revenues. Local revenues are based on a 1.2% increase in General Fund property tax receipts. Tuition and Fees are increased by \$335,237 resulting primarily from an increase of \$6.50 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 a slight decrease in enrollment because of the continuing decrease in unemployment in the District. “Other Revenue” shows the largest increase at \$10.9 million overall. This increase is due to three large construction projects slated for FY 2012 that are being funded by existing fund balances, bond issues and grant revenues and the increase in Pell Grant revenue in the Restricted Fund.

Expenditures – The construction projects that the College is undertaking during FY 2012 are the major factors in the \$10.7 million increase in expenditures in the FY 2012 budget. The Operations and Maintenance Restricted Fund that the construction costs come out of shows a

\$7.6 million increase and the other significant increase occurs in the Restricted Purposes Fund due to the increasing expenditures for Pell Grants at \$1.4 million. The Pell Grants are a pass-through from the Federal Government and are revenue neutral.

Salaries & Benefits History – All Funds - The next two charts show the history of the College's investment in its personnel. Total full-time employment for FY 2012 will include approximately 218 full-time employees and 225 part-time employees.

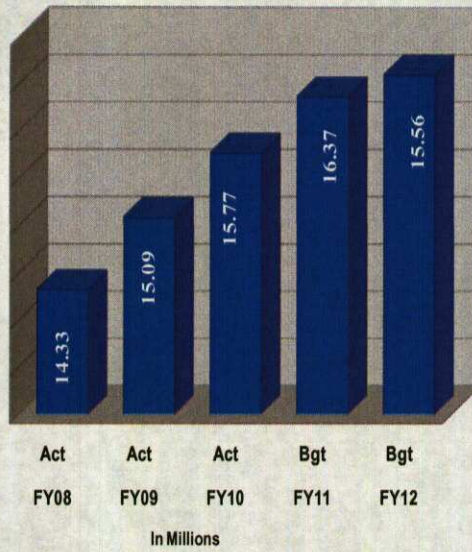
During this budget cycle, Budget Managers submitted requests for new positions to their Vice President to be reviewed and prioritized by the President's Cabinet. These positions were evaluated within the context of the Strategic Plan, budget limits, and the realization of the need to provide pay raises for existing staff. Two new positions, an Accommodations and Veterans Affairs Specialist in the Learning Accommodations/Student Learning Center and a RHIT Coordinator for our Medical Coding degree. These positions were approved within these parameters.

Salaries budgeted for all funds total over \$13.8 million. The majority of the funding for salaries is in the General Fund with \$11.2 million, followed by the Restricted Purposes fund with \$1.5 million, and the remaining \$1.1 million distributed over three other funds. Total combined salaries show an increase of approximately \$200,000 over FY 2011. The increase can be seen across funds that support salaries with the exception of the Restricted Purposes Fund. Salaries for the Restricted Purposes Fund decreased because of the number of vacant positions in the Department of Corrections Grant and other grant funded position vacancies.

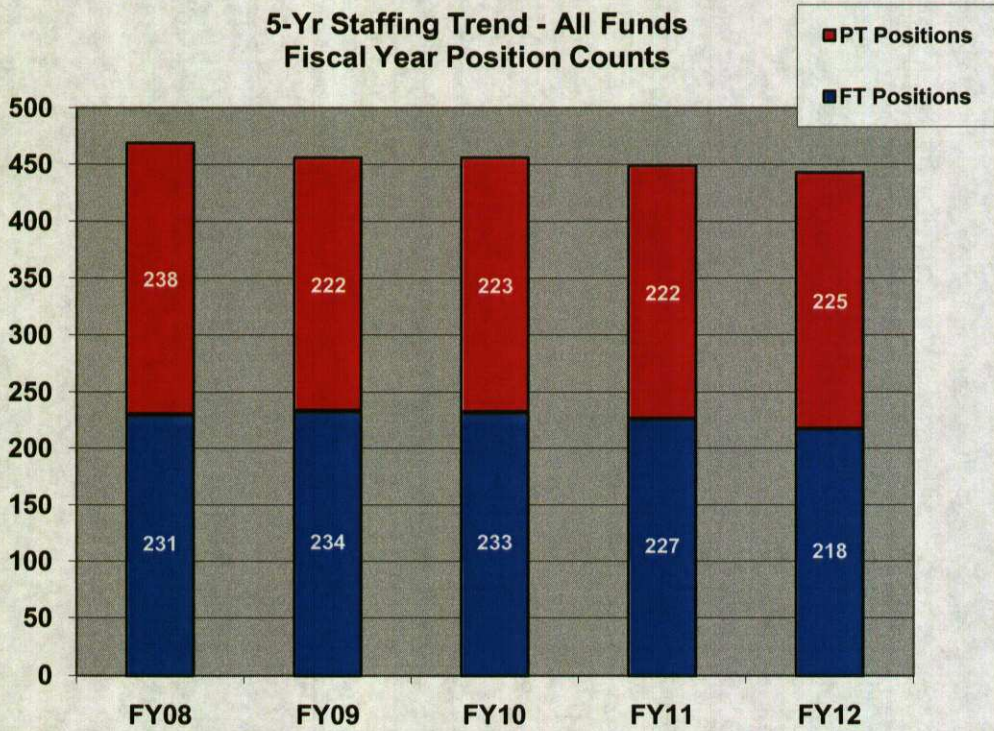
Benefit costs are substantial with approximately \$2.8 million included in this budget for employee benefits. College-provided employee health insurance is the most significant portion of employee benefits costs. Recent trends have forced the College to evaluate the program closely. The College is a member of the Community College Insurance Cooperative (CCIC). The College will see an increase in health care premiums of 7.5% due to increased claims volume for the group. The budget for Fringe Benefits is not as high as expected due a number of open positions that will not be filled or have been filled by staff that elects less expensive single coverage versus family coverage options.

The College faculty is represented by collective bargaining contracts. An estimate for the raises is included in the FY 2012 budget. 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 4.3% as the increase for the current budget.

5-Yr Salary & Benefits History - All Funds



**5-Yr Staffing Trend - All Funds
Fiscal Year Position Counts**



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 22.0% of the total budget for Fiscal Year 2012. This percentage is higher than normal for Fiscal Year 2012 due to a number of factors, the first being the planned construction of the National Sequestration Education Center at a cost of \$3.5M, the upgrading of the energy system at a cost of \$2.8M, and \$1.5M for the initial studies and development of the Workforce Development Institute facility.

As the future of Richland Community College continues to change, a new Facilities Master Plan is being developed for adoption in the Spring of 2012. The State requires that the Facilities Master Plan be updated every five years and the last plan was developed in 2007. In 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. The 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 2007 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 Improvement bill that was subsequently signed by the Governor funding a long list of projects including many 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 funded through a mixture of available fund balance monies and appropriate protection, health and safety funding.

During FY 2011, the College formed a partnership with Archer Daniels Midland Company a global agricultural manufacturing company to obtain a federal grant to construct an International Sequestration Education Center (NSEC Building). This center will provide an innovative experiential learning and knowledge transfer environment for carbon sequestration and geological storage and recovery technologies. The facility will highlight and leverage technologies already existing and it will expand on existing training and degree programs including renewable/alternative energies and environmental sciences. This building will be a specialized dedicated instructional facility for academic and public outreach. It will be a "smart" educational facility featuring interconnected classroom and laboratory that provides space for a state-of-the-art experiential learning environment. The timeline for completion of this building is 18 months with groundbreaking planned in July 2011.

During FY 2012 the College will begin the construction of a new Workforce Development Institute that will house occupational programs for the College and for the Heartland Technical Academy. These dual credit courses allow the students to earn college credit while still pursuing their high school diploma. Currently, the students take some courses on Richland's main campus and most of the courses are at a downtown Decatur facility. The dual credit program is managed by the Heartland Region Education for Employment. The students come from area high schools within the Richland District. Currently there are over 600 students from 18 feeder schools. Over 120 students are taking courses on Richland's main campus. The FY 2012 budget includes \$1.5M for the architectural studies, engineering studies, and phase one of the construction of the building. The College is working with Heartland and area high schools to create a state-of-the-art building for students to begin their college education while pursuing their degrees, certificates, other credentials.

Capital projects that are planned during FY 2012 include a landscaping project for \$34,000, upgrades to the College's security and fire alarm systems and an energy master plan study for \$286,000. The College is conducting an energy master plan study as a result from the loss of free steam from ADM. This loss of free steam has resulted in increased energy costs of over \$300,000 when compared to costs budgeted during FY09. With the College now paying for energy to heat and cool the building, a project will be developed that will install cost energy efficient heating and cooling equipment. The project will provide for a long-term operating cost decrease. The College has budgeted \$121,000 for remodeling work to the Shilling Center. 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 2012:

**Richland Community College
Capital Projects Budget
Fiscal Year 2012**

<u>Description</u>	<u>Amount</u>	<u>Source</u>
Energy Management System	\$2,828,300	PHS Levy
Security System Upgrade	43,360	PHS Levy
Fire Alarm System Upgrade	68,640	PHS Levy
Road Landscaping Project	30,000	Fund Balance\
NSEC Building	3,462,200	Grant/Donation
Shilling Lighting/Tiles	74,350	
Student Success Center	30,000	
Library Remodel	26,000	
DATA	<u>1,500,000</u>	
<u>Total Capital Projects</u>	<u>\$8,062,850</u>	

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

Historical Capital Improvement Expenditures

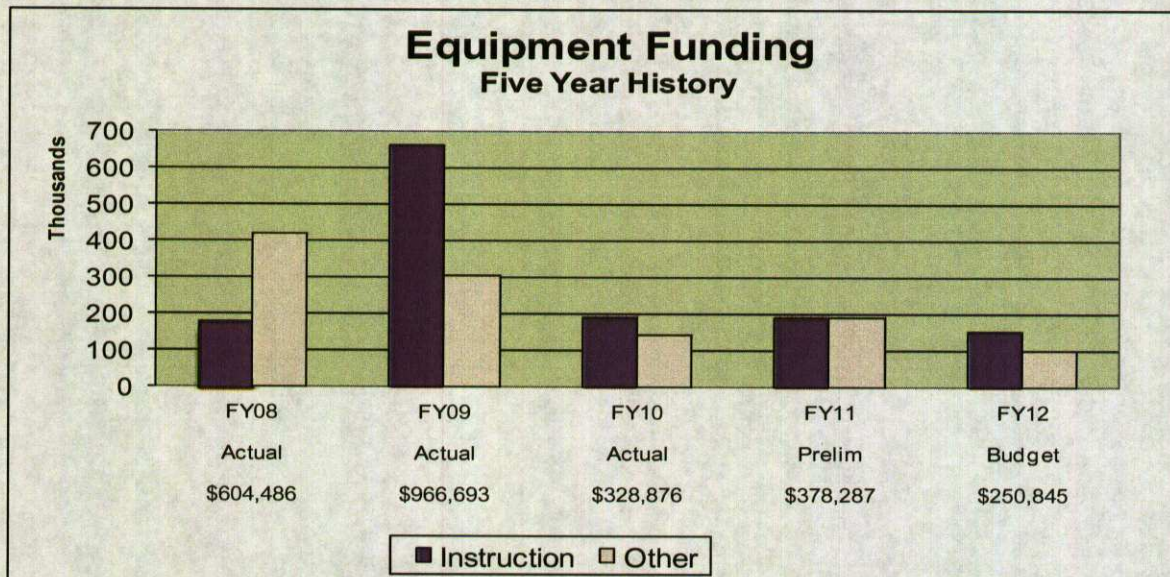
FY 2007	Actual	\$0
FY 2008	Actual	\$1,942,507
FY 2009	Actual	\$3,149,735
FY 2010	Preliminary	\$1,877,176
FY 2011	Budget	\$439,984

EQUIPMENT

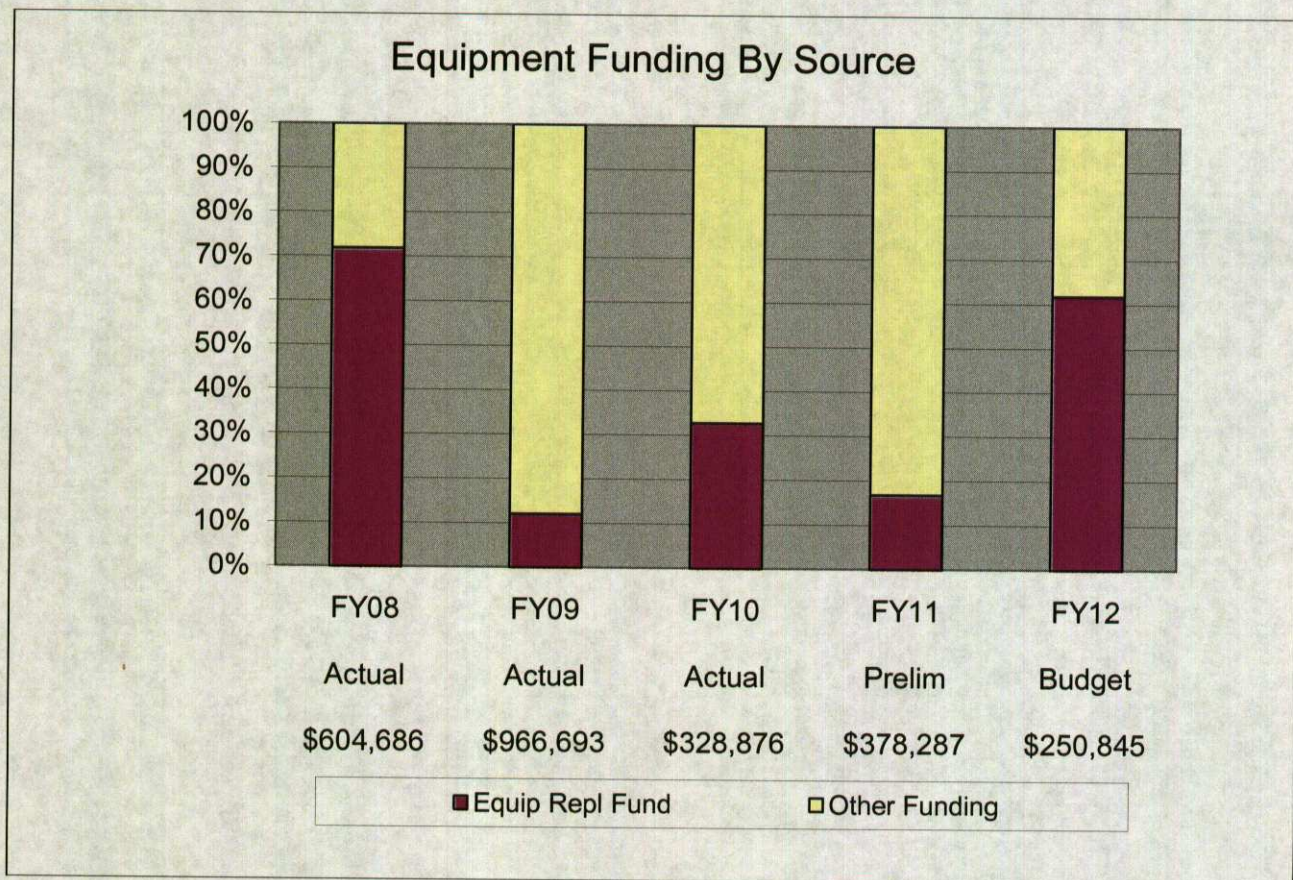
Providing current technology is vital to having an outstanding educational program. Occupational programs as well as traditional transfer programs benefit from cutting-edge technology. This budget strives to place current technical instructional equipment in the hands of the students and instructors. The College has budgeted \$59,800 to upgrade equipment in the Health Professions division. These equipment upgrades include \$43,000 to purchase a new patient simulator to provide state-of-the-art educational opportunities for the College's nursing students. The College has budgeted in FY 2012 over \$59,000 to upgrade computers throughout many divisions and \$25,000 to upgrade the wireless network. Other instructional equipment will include purchases for specialized items in the Creative Services Division, Horticulture, Culinary Arts, and Fitness Center programs.

For FY 2012 the College will continue to focus resources on replacing outdated information systems equipment. 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 towards ensuring that our students have access to current technology in the classroom. Total equipment purchases are budgeted for FY 2012 at \$250,845. The following charts and graphs provide a summary of Equipment purchases over the most recent 5-year period.

	FY 2008 <u>Actual</u>	FY 2009 <u>Actual</u>	FY 2010 <u>Actual</u>	FY 2011 <u>Preliminary</u>	FY 2012 <u>Budget</u>
<u>Totals by Function</u>					
Instruction	\$182,935	\$662,929	\$188,658	\$190,153	\$151,866
Academic Support	76,316	48,123	52,091	9,924	0
Student Services	8,870	32,331	4,585	12,683	6,700
Public Service/Continuing Education	22,784	936	1,988	0	0
Clubs, Organizations & Child Care	0	370	0	0	0
Operations & Maintenance of Plant	234,873	40,134	30,996	63,844	1,500
Institutional Support	<u>78,708</u>	<u>181,870</u>	<u>50,558</u>	<u>101,683</u>	<u>90,799</u>
Total	<u>\$604,486</u>	<u>\$966,693</u>	<u>\$328,876</u>	<u>\$378,287</u>	<u>\$250,845</u>



	FY08 Actual \$604,686	FY09 Actual \$966,693	FY10 Actual \$328,876	FY11 Prelim \$378,287	FY12 Budget \$250,845
<u>Total by Funding Sources</u>					
Equipment Replacement Fund	\$434,097	\$116,216	\$107,443	\$63,243	\$155,079
Restricted Purposes/Other Funding	<u>170,589</u>	<u>850,477</u>	<u>221,433</u>	<u>315,044</u>	<u>95,766</u>
Total	<u>\$604,686</u>	<u>\$966,693</u>	<u>\$328,876</u>	<u>\$378,287</u>	<u>\$250,845</u>



ENROLLMENTS AND CREDIT HOURS

Prior to FY 2012 the State based the College's Base-Operating Grant on the credit hours generated two years ago based on State mandated reimbursement categories. For FY 2012 the funding method was revised and the credit hours generated in FY 2010 won't be factored in. The State is essentially funding us at the same dollar amount as in FY2011, This created budget challenges as the College experienced a surge in enrollments that started in FY 2010. It was anticipated that the College would be receiving a larger Base-Operating Grant for FY2012. It is unknown at this time whether this is a permanent change or a reaction to the State's financial woes.

Funding Challenges of the Future

Board of Higher Education Budget Process

The following is summary data retrieved from IBHE Budget Recommendations for Community College Operations and Grants (dated February 15, 2011):

Available online at <http://www.ibhe.org/Board/agendas/2011/February/ItemIII-8PowerPoint.pdf>

IBHE Step 1 Recommendations:

Unrestricted Grants to Colleges	+0.0	
Total Budget Change (0.0%)	+0.0	<i>(in millions of dollars)</i>

IBHE Step 2 Recommendations:

Unrestricted Grants to Colleges	+\$1.12	
Total Budget Change (+5.3%)	+\$1.12	

IBHE Step 3 Recommendations:

Unrestricted Grants to Colleges	+\$1.58	
Total Budget Change (+7.5%)	+\$1.58	

IBHE Step 4 Recommendations:

Unrestricted Grants to Colleges	+\$2.06	
Total Budget Change (+9.7%)	+\$2.06	

Other State Funding – The College is in its ninth 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 occurred in FY 2010. The FY 2012 budget is estimating that the equalization funding for FY 2012 will be slightly higher for FY 2011 level based on data that is available at this time. The formula for equalization funding is calculated using FY 2010 enrollment data, 2009 tax year Equalized Assessed Valuation data, and 2010 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 2012. 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 2.2% 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 grew from FY03 until FY 2009. However, for FY 2011 the revenues received from this tax decreased due to the continuing recession affecting businesses statewide. The FY 2012 budgeted Replacement Tax Revenue is based on a continuing weak state economy.

Local Funding – The equalized assessed valuation of Richland's District is projected with a moderate increase for fiscal year 2012. 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 1.0% 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.

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 \$6.50 per credit hour rate increase at its February 2011 meeting. This increase will begin with the Summer 2011 term. The increase in this revenue stream is generated from the rate increase. The College experienced record enrollments in FY 2011 and is projecting a slight dip in enrollments for FY 2012, due to the high unemployment rate in the College's District. The College is continuing with several initiatives that began in FY 2010 that are expected to generate additional enrollments in both Educational programs and Workforce Development programs. These initiatives include a new Wind Turbine program, expanding the new Bio-fuels program, acquiring accreditation for our Medical Coding program, and continuing 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 2.8% increase projected in Fees for FY 2012. A portion of this increase is related to fee increases in some programs 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 2012 is down slightly because of the anticipated slight decrease in student enrollment for FY 2012. State Funding is expected to remain steady with State Grants available to the students. One large funding source, the State Monetary Awards Grants were cut off in late April again this year due to a lack of funding ability from the State. To offset this downward trend of state 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 \$225,000 for FY 2012. 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 \$2,202,216,033 or an estimated \$63.3 million. At the current time, the College holds \$8.21 million in general obligation bonds debt, which will be retired over the next 8 years ending December 2018. In January 2008 bonds were issued 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 is the College's first "Green" building and was constructed in accordance with Leadership in Energy and Environmental Design (LEED) specifications. In December 2010 the College received notification that the building was awarded the Platinum LEED certification. These specifications increased the initial construction costs of the building but are expected to provide substantial energy savings over the life of the building.

In April 2010 the College issued \$3.0 million in general obligation bonds debt, which will be retired over an 8-year period ending December 2018. These bonds were issued to increase the Working Cash Fund of the District. The State of Illinois has experienced great financial difficulties over the past fiscal year and the payments from the State have been lagging behind their customary schedule of payments. The College wanted to ensure that there was sufficient cash available to meet our obligations while waiting on the State. At the current level, the College has sufficient reserves to cover expenditures for one year without receiving any State payments.

In November 2010 the College issued \$3.39 million in general obligation bonds debt, which will be retired over an 8-year period ending December 2018. These bonds were issued to finance the

improvements identified in the Energy Management System Master Plan. Many improvements will be made to the College's energy system to make the system efficient and end the College's reliance on steam being purchased from Archer Daniels Midland. The College will realize a reduction in energy costs after the improvements are completed.

II. ORGANIZATIONAL SECTION

RICHLAND COMMUNITY COLLEGE DISTRICT # 537

Principal Officials as of July 1, 2011

Board of Trustees

<u>Name</u>	<u>Position</u>	<u>Term Expires</u>
Dale Colee	Chair	2013
Bruce Campbell	Vice Chair	2017
Emmett Sefton	Secretary	2015
Amy Bliefnick	Trustee	2013
Rev. Wayne Dunning	Trustee	2017
Dr. Larry W. Osborne	Trustee	2017
Randy Prince	Trustee	2015
Paula Wood	Student Trustee	2012

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
Dr. Tod Treat	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 provide innovative educational environments, opportunities, and experiences that enable individuals, communities, and the region to grow, thrive, and prosper.

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:

- The first two years of a baccalaureate, transfer education;
- Occupational/Technical courses, certificates and degrees leading directly to work;
- Basic educational courses and programs designed to prepare students to engage in college study;
- Continuing and community education courses and programs to encourage lifelong learning;
- Student development programs to assist in developing educational and career goals;
- Academic support programs which are supplemental to teaching and learning;
- Community education activities which contribute to the growth and enrichment of the students in the community; and
- Community service programs that establish linkages with business, industry, and government for the purpose of promoting economic growth and well being in Central Illinois.

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.

2009 – The Center for Sustainability and Innovation opened in July.

2009 – In August, the wind turbine started operation; it was dedicated in September.

2009 – In September, Richland hosted the third Farm Progress Show.

2010 – The first graduates of the Culinary Arts Institute participated in Commencement.

2010 – The Richland Foundation announced that it had reached its Major Gifts Campaign goal of \$17m.

2010 – The Mathematics Enrichment Center was dedicated with funding from the James Millikin Trust.

2010 – Richland was notified by the U.S. Green Building Council that the Center for Sustainability and Innovation has received the Leadership in Energy and Environmental Design (LEED) Platinum designation.

LOCATION

Located in Decatur, Illinois, the College serves an eight-county district with a population of approximately 133,000. Three hours from Chicago, Illinois, and two hours from St. Louis, Missouri, the College is centrally located within Illinois. The primary campus encompasses 155 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, the University of Illinois

at Springfield, and Illinois State University. 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 and DeWitt County provide the largest residence base. 87% of Richland's students come from Macon County and DeWitt County. The other counties in District #537 include Christian, Piatt, Logan, Sangamon, Moultrie, and Shelby.

Population: In 2007, Richland's District included a population base of 132,821. This is a decrease of about 4% 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 2007 of roughly 4,700 residents or approximately 5.2%.

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 2008, Macon County experienced over 4,400 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 648 job openings per year within 24 different occupations through 2016. Primary, Secondary and Special Education Teachers top the list with 77 projected annual openings; Constructions and Trade Workers come in second with 75 annual openings. The next two categories include Health Diagnosis/Treatment Practitioners and Receptionists/Administrative Assistants/Information Clerks, both with over 40 projected annual openings. The combined projected annual openings for Health Care Professions are 166. 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 11.1% to 5.2% and it remained fairly constant through midyear 2008. Since midyear 2008 the unemployment rate steadily increased to 13.8% in March of 2010, since that time the rate has decreased to 9.7% as of April 2011. 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. Richland Community College is predicting a 5% decrease in credit hours during FY12 based on this historical data.

Education: As reflected in the data from Richland's Environmental Scan for 2010, the percentage of the population in Richland's District with at least a high school diploma has grown from 83.2% in 2000 to 86.7% in 2008. Similarly, the percentage with an Associate's degree or higher has grown from 22.5% in 2000 to 27% in 2008. The high school percentages are slightly above or even with those of the State and the nation, but at the Associate's degree-level education percentages lag behind the State's 36.8% and the nation's 38.2%. These figures suggest that Richland has a growing pool of available students.

Financial Aid: Financial aid and scholarship awards for FY10 totaled \$8.1 million distributed to 2,974 students. In FY 09 financial aid and scholarship awards totaled \$4.2 million distributed to 2,462 students. Award levels and the number of recipients had been declining since FY03 when enrollments and financial aid awards peaked. The past two years have seen double digit increases in the number of students applying and being awarded financial aid. 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 .8% increase in the national poverty rate from 12.4% in 2000 to 13.2% in 2008. For Macon County the increase was higher, rising 2.4 percentage points from 12.9% in 2000 to 15.3% in 2008.

Student Body: Richland experienced the highest enrollments in its history in FY10 with total certified credit hours reaching 76,696. Since that time enrollments have fallen back to a projected level of 70,511 certified credit hours for FY12. Certified credit hours are projected to continue decreasing due to decreases in displaced workers over the past year and the declining need for retraining of this workforce. The FY12 budget is based on Certified Credit Hours decreasing by 5% from FY 11.

Richland runs numerous programs through the Illinois Department of Corrections. In FY01 the certified credit hours attributed to Corrections programs were 3,442 and for FY 12 the College is predicting those hours to have increased to 14,102.

The Richland District includes 15 public and private high schools. Annually about 23% of all graduates at these high schools enroll at Richland Community College.

The Fall 2010 headcount and full-time equivalency were 3,807 and 2,154 respectively, as compared to 3,595 and 2,077 for Fall 2009. For 2010, the average Richland student was a 27-year-old white female. The ratio of part-time to full-time students was 66/34 and female to male students was 60/40. Roughly 80.3% of the student body is white while 16.9% is African American and the remaining 2.8% is comprised of other ethnic groups.

The majority (69.5%) of Richland's students attend classes during the day, with the remainder attending in the evening and on weekends or online. With little change from the prior year, approximately 23% of the students work less than 29 hours per week and 25% are employed for 30 or more hours per week.

Faculty/Staff: In the fall of 2010, Richland had 223 full-time employees. Of this, 87 are faculty, 47 administrative, and the remainder is support personnel. The ethnicity of the faculty and staff included 19 African Americans, 1 Native American, and 4 Hispanics. The average age of all full-time employees was 51. 63% of the College's full-time employees are females compared to 37% males.

The College also has 231 part-time employees. Adjunct faculty accounted for 162 of the part-timers and the ethnicity of part-time employees included 18 African Americans and 3 Hispanics. The average age of part-time staff was 46, slightly lower than for full-time staff. The gender difference was 42% males and 58% 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
Center for Sustainability and Innovation	14,680
Fitness Center / Child Dev. Classroom	<u>3,500</u>
 TOTAL	 <u>293,610</u>

GOALS, OBJECTIVES & ACCREDITATION

RICHLAND’S VISION – THE STRATEGIC PLAN

In May 2011, The Richland Community College Board of Trustees approved the 2011-2014 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 April 2010, 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 March 2010, 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: advancing student access, engagement and success, cultivating a sustainable institutional environment, and enhancing community engagement and partnerships. 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 Advance student access, engagement, and success.

Strategy A: To advance student access by providing a comprehensive system for enrollment, student services, and scheduling.

Strategy B: To enhance educational engagement in and out of the classroom.

Strategy C: Support student success through enhanced readiness.

Budget Implications – The College has allocated money in this years' budget to reorganize the enrollment, student services, library and student learning centers. This budgeted money is earmarked for a couple of new positions, reorganization of the space, new equipment and reorganizing existing areas to maximize the enrollment and academic resource ease of use for the students. (Strategy A)

The College continues to allocate money to help fund organizations for the students and activities that enhance the educational process outside of the classroom. There is \$63,000 allocated to Campus Life in the FY12 budget to fund these initiatives. (Strategy B)

The budget reflects continued funding of the Math Lab that was started in FY11 with a donation from the Richland Community College Foundation. This lab helps to prepare the students for College level mathematics courses. The lab replaces the traditional method of taking lower level mathematics courses to catch up. The student is able to move along at a quicker pace and reduce the likelihood that the student will not complete the coursework. In addition, the budget includes money to help fund the new Coffee Café being operated by the Culinary Arts students. The College has also allocated resources to continue the process of obtaining certification for the Medical Coding program and to hire an RHIT certified instructor to ensure that students can obtain the necessary certification upon graduation to compete for jobs in the marketplace. (Strategy C)

Goal 2: To Cultivate a sustainable institutional environment.

Strategy A: Create and implement an institutional sustainability master plan.

Strategy B: Enhance mental, physical, and professional wellness for employees, students, and their families.

Strategy C: Enhance processes and increase activities that promote diversity and social justice.

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

Strategy E: Enhance processes that promote financial vitality.

Budget Implications – The College has allocated resources in this years' budget to continue to fund the process of obtaining a bronze rating in the STARS. The College is also pursuing opportunities for grants to fund a Sustainability Coordinator to help develop our Institutional Sustainability Master Plan. (Strategy A)

The FY12 budget includes equipment funding to upgrade the current equipment in the Fitness Center. This is a facility that is used by students and staff throughout the year. In addition there is money allocated for employee events and the annual professional development day the College sponsors every spring for all staff and faculty of the College. The budget continues to include funds to support faculty and staff attending seminars and conferences throughout the year. The College continues to fund student run clubs and organizations and provide activities and opportunities outside of the classroom. (Strategy B)

Approximately \$12,000 is included in the FY 2012 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 C)

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 2012. 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 D)

The College has budgeted capital dollars to complete the energy upgrades that are needed on campus. These upgrades will allow the College to cease the purchase of steam from Archer Daniels Midland that was costing the College almost \$300,000 per year. This steam used to be provided at no charge. The College is replacing boilers that will be able to handle the energy needs of the College. In addition the College has joined an energy cooperative that will ensure the College is getting the best power rates possible. In addition, the budget includes dollars to maintain the wind turbine that was built in FY10 to power a new building on campus. (Strategy E)

Goal 3: To enhance community engagements and partnerships.

Strategy A: Advance and broaden business relationships that align with college programmatic & fiscal needs in a sustainable fashion.

- Strategy B:** Strengthen relationships that create new opportunities for P-20 education.
- Strategy C:** Strengthen relationships that create new opportunities for continuing education.
- Strategy D:** Create a proactive presence in the community and within local service organizations.
- Strategy E:** Work collaboratively with local, state, and federal government.
- Strategy F:** Continue to promote partnerships in workforce training and economic development while exploring new opportunities to enhance regional employment potential.

Budget Implications – The FY 2012 budget includes \$3.5 million for a new NSEC building being constructed with grant dollars from the federal government in a cooperative venture with Archer Daniels Midland to construct a state-of-the-art National Sequestration building and develop a curriculum in this new technology area. (Strategy A and Strategy F)

Additionally the FY2012 budget includes \$1.5 million to start the process for building a new facility that will house the DATA students. This is a joint project with area high schools that will provide dual credit classes on the Richland Community College campus and allow for the expansion of those classes. Currently these students meet in an aging building in downtown Decatur. (Strategy B)

The FY2012 budget includes funding for our Continuing and Professional Education Division both with Education Fund and Auxiliary dollars. The hope is to continue to expand this division to meet the growing educational needs of the business community and increase enrollment in non-credit courses. (Strategy C)

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 CQIN WIRED, which focused on development of a curriculum on innovation skills. During FY 2012 the College will participate in the CQIN Summer Institute, "Strengthening and Sustaining Leadership Excellence and Organizational Creativity" focusing on the Malcolm Baldrige Excellence Award criteria.

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 30th. 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 30th, 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>Fund Type</u>	<u>Fund</u>	<u>Fund #</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
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 2012 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 2011, 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

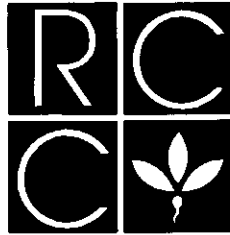
individuals possessing a high degree of professional skill, (2) contracts for printing financial reports, (3) contracts for printing or engraving bonds or other debt instruments, (4) and many others as outlined in the statute. This section also includes procedures for awarding contracts through the sealed 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 2011-2012
Budget Calendar**

February 22, 2011

- Board of Trustees considers a tuition increase proposal

March 4, 2011

- Budget forms available on My Richland\Employee Info\Forms\Budget Planning
- Budget calendar available on My Richland\Employee Info\Forms\Budget Planning
- Budget Instructions available on My Richland\Employee Info\Forms\Budget Planning
- Resource Availability Review Completed

March 4, 2011

- 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 18, 2011

- 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 21-25, 2011

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

March 28-31, 2011

- VP's review budget requests authorizing their inclusion in the Tentative Budget.

- (March 25th) 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 April 6th)
- Budget Managers enter operating budgets
- Business Office enters grant budgets

2nd Week of April, 2011

- 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.

3rd Week of April, 2011

- 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 2, 2011

- VPs review Tentative Budget with President for approval.

May 3, 2011

- PowerPoint / Presentation of Tentative Budget at Board of Trustees meeting.

May 12, 2011

- Legal notice of June budget hearing is submitted to be published by May 14th.
- Tentative Budget available for public display
- Tentative Budget mailed to Board Members

May 18– 20, 2011

- Final adjustments made for Projected FY 2012 Operating Revenues.
- Discussions begin with budget managers for any adjustments needed based on above.

May 24 – May 27 2011

- 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

1st Week of June, 2011

-Final Budget is approved by President and VP's.

June 21, 2011

-Public hearing on the Final Budget.

-Presentation to the Board of Trustees of adjustments made to the Tentative Budget to prepare Final Budget.

-Adoption of the Final Budget by the Board of Trustees.

June 22, 2011

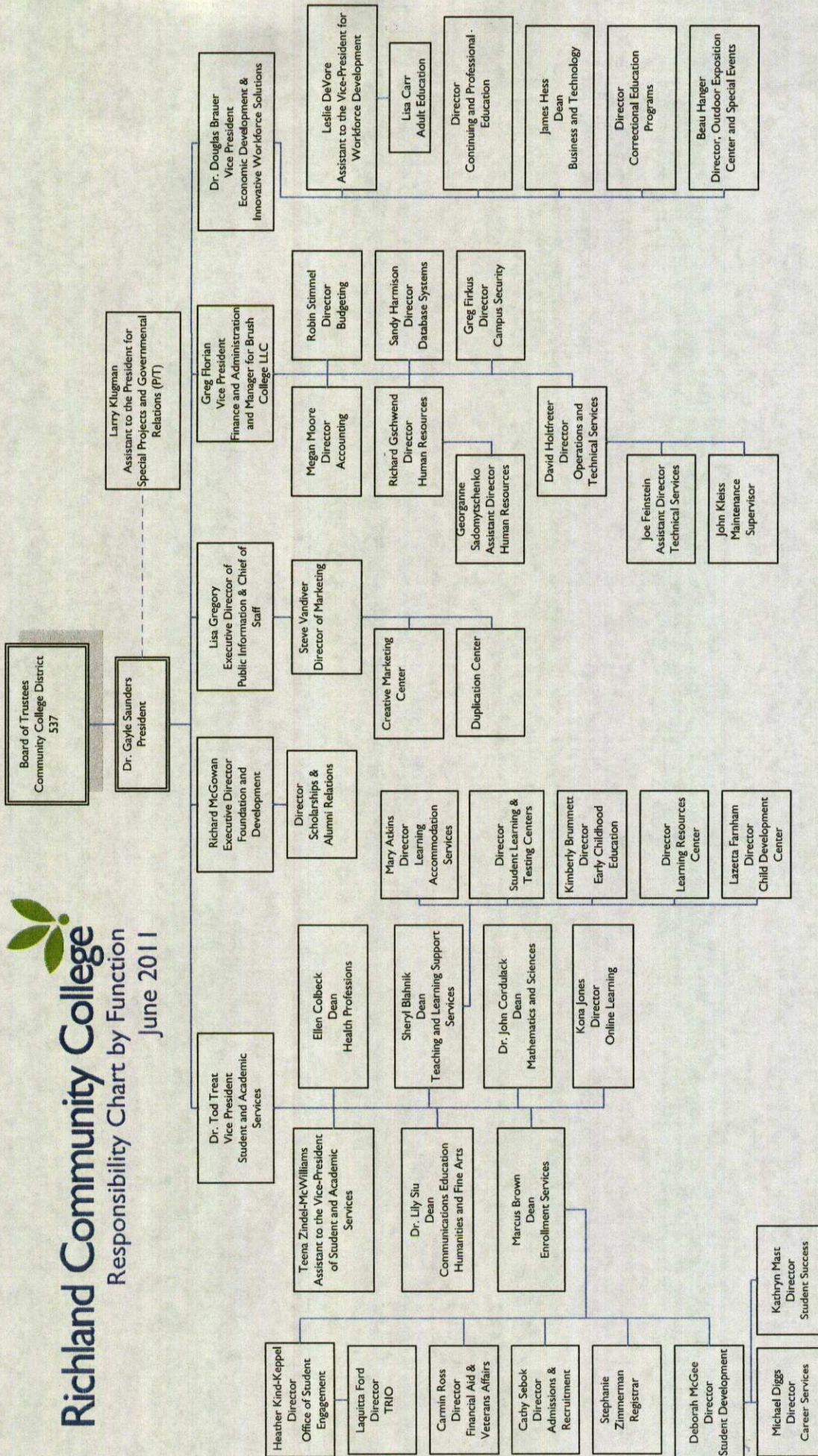
-Copies of Final Budget filed with appropriate State and county offices.



Richland Community College

Responsibility Chart by Function

June 2011



III. FINANCIAL SECTION

GENERAL CHANGES BETWEEN FY 2011 AND FY 2012

The following comments address significant changes and differences in the amounts budgeted for FY 2012 as compared to FY 2011. 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 .7%. This increase in EAV produced additional tax revenues for the General Fund of \$83,804 or 17.1% of the overall increase in General Fund revenue for FY 2012. The total increase in property tax revenues for all funds is \$965,297. A majority of this increase is due to a bond issuance and resulting increases in the revenues to repay the bonds. Macon County property taxes represent 73% of the total property tax revenues. The decrease in sales tax revenue in the State of Illinois has resulted in a decrease of \$25,000 in replacement taxes for FY 2012. Prior to FY 2010 replacement taxes were classified as a State Revenue Source. The State 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 have always been based on credit hours generated two years ago and Equalization Grants. For FY12 the State is proposing to change this methodology and flat fund the Community College's in the State. Equalization Grants have steadily decreased over the past three years and the College is expecting a 6.3% decrease in this funding source for the FY2012 budget that is based on available information from the State of Illinois. Base Operating Grants are expected to be funded at the FY 2011 level for FY 2012 based on the latest available information from the State of Illinois. The College is anticipating that the proposed funding methodology the State is proposing for Base Operating Grants will pass and the budgeted revenues for FY12 for Base Operating Grants are equal to the total amount received in FY11.

Federal Revenue Sources – Income from Federal Pell Grants is currently unknown but is expected to increase 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 2012 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 5.4% increase in tuition and fees revenue for FY 2012 based on projected enrollments and the increase in the tuition rate to \$91.00 per credit hour. Headcounts going into FY 2012 indicate enrollments decreasing slightly over last fiscal year. Decreased enrollment is due to the local unemployment rate hovering around 10% as of April, 2011, as compared to 14% as of March, 2010. Typically as the unemployment rate decreases, enrollments decrease.

Interest Revenue – This budget reflects slight decreases in 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 two years 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 2012 are \$3,065,275. The largest project for which these funds are being used is the completion of the Energy Master Plan. Additionally, the College will utilize \$100,000 of Fund Balance Appropriations from the Restricted Purposes Fund which is earmarked for the Equipment Replacement Account.

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. The funds for these projects will come from existing Fund Balances in the Operating & Maintenance – Restricted Fund, Grant Revenue and new Bonding Issues.

Operational Facilities Costs – Operational costs have been consistent over the past couple of 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 has had to absorb this cost over the past couple of years. The College’s is upgrading their energy systems during the summer of 2011. These upgrades are expected to reduce the cost of electricity by \$80,000 during FY12 as the College will no longer rely on the steam for heating and cooling and will be installing a new boiler system that will be used for the College’s power needs. 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. The current FY 2012 budget allowance for pay raises is based on the contractual adjustments for faculty contracts as well as 4.3% 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 \$2.8 million in all funds combined. The largest component of the cost is the premiums for medical and dental Insurance. Fringe benefit costs increase in this budget by approximately 8% because of a premium increase for health and dental coverage and additional coverage elections by new or existing staff. For FY 2012 the cost of Employee Benefits is approximately 20.4% of the cost of related salaries and approximately 7.3% of total budgeted expenses. For FY 2011 those percentages were 20.6% and 10.0% respectively.

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 accounting for such is similar to that of 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 \$3,900,000, which is invested with staggered maturities to insure liquidity. As with all College Funds, investments are made in accordance with Board of Trustee Policy 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.

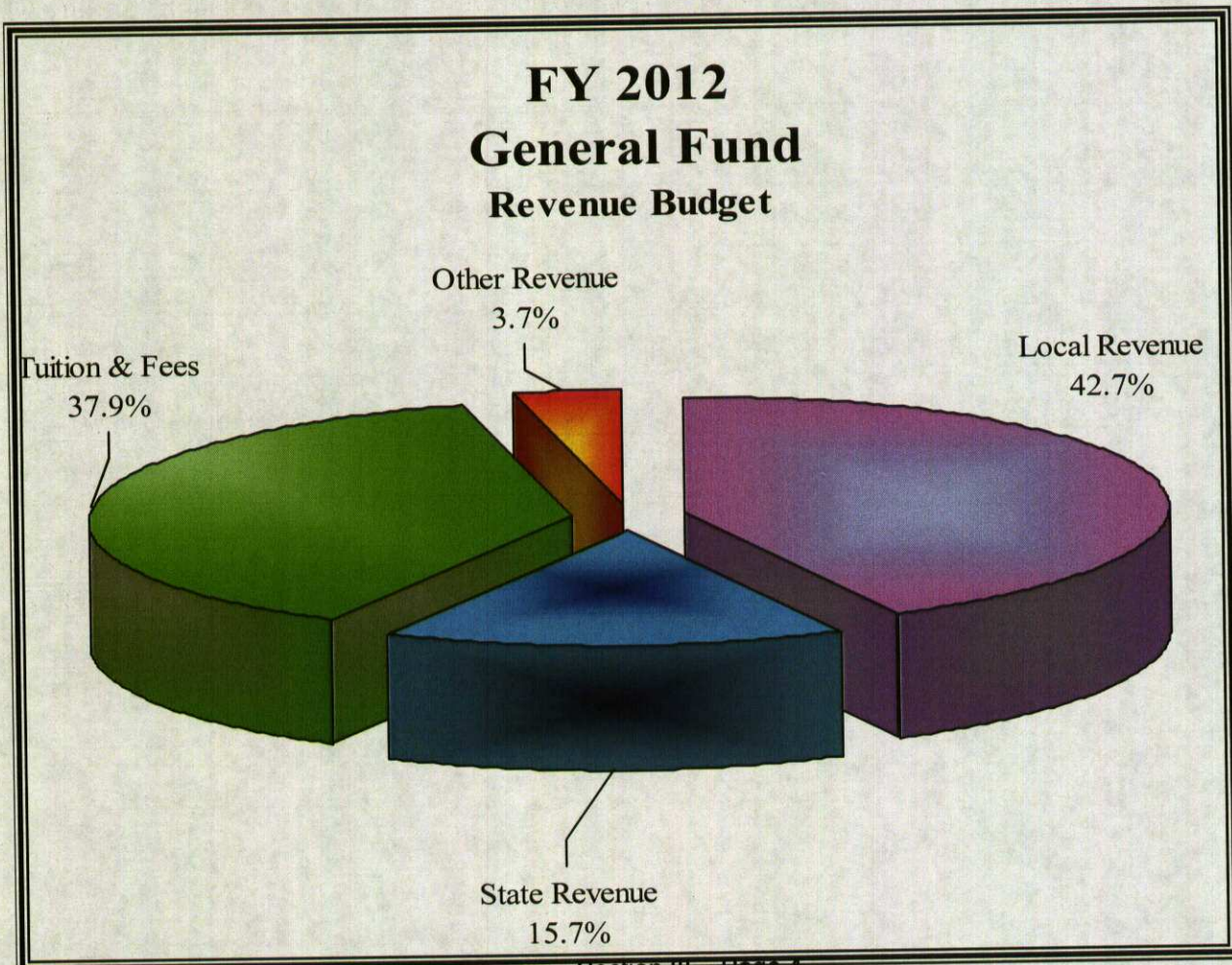
Liability, Protection & Settlement Fund (L,P & S) - This fund is used to record revenues and expenditures related to protection of the District's assets. The Fund receives property tax revenue for the portion of the annual levy associated with tort liability, worker's compensation insurance, and unemployment 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 2012 revenue budget of \$17,313,649 represents an increase of 2.9%, or \$489,348 above the FY 2011 budget.

Source	Prior FY 2011 Budget	Current FY 2012 Budget	Increase / (Decrease)
Local Revenue	\$ 7,307,818	\$ 7,391,622	\$ 83,804
State Revenue	\$ 2,585,045	\$ 2,719,045	\$ 134,000
Tuition and Fees	\$ 6,219,638	\$ 6,554,875	\$ 335,237
Other Revenue	\$ 711,800	\$ 648,107	\$ (63,693)
Total	\$ 16,824,301	\$ 17,313,649	\$ 489,348



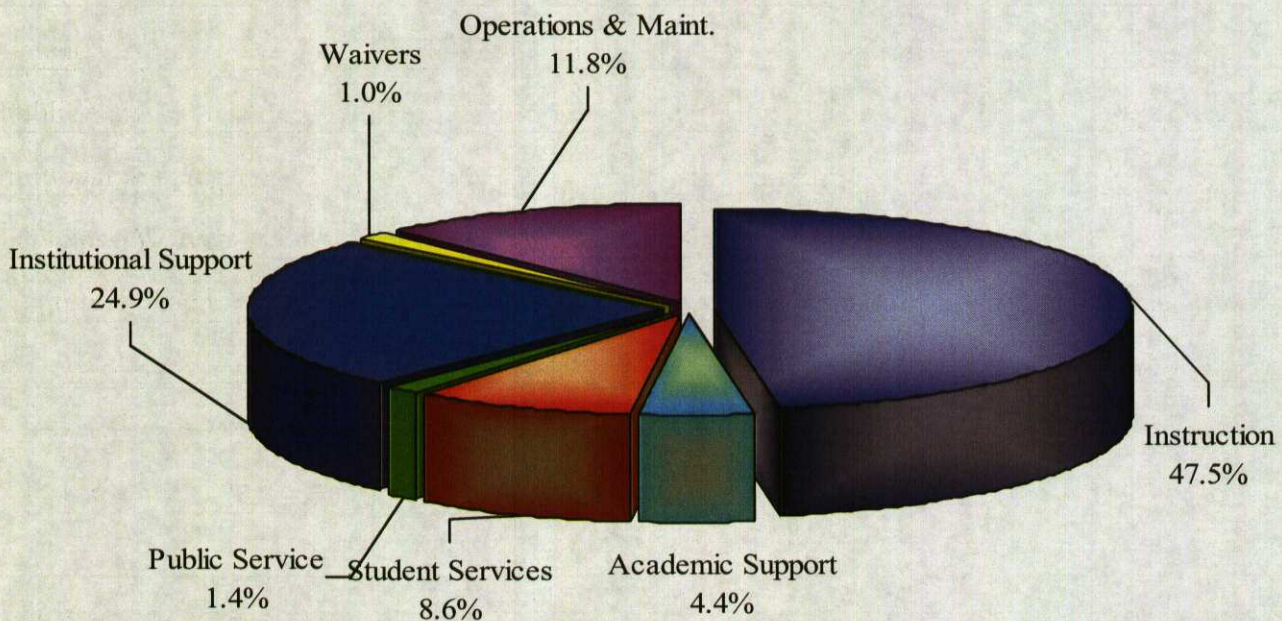
General Fund Expenditure Budget

Budgeted expenditures for the General Fund for FY 2012 are \$17,313,649 including the Transfer Out of \$528,000. Of this amount, \$15,262,975 is represented in the Educational Fund, and \$2,050,674 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.

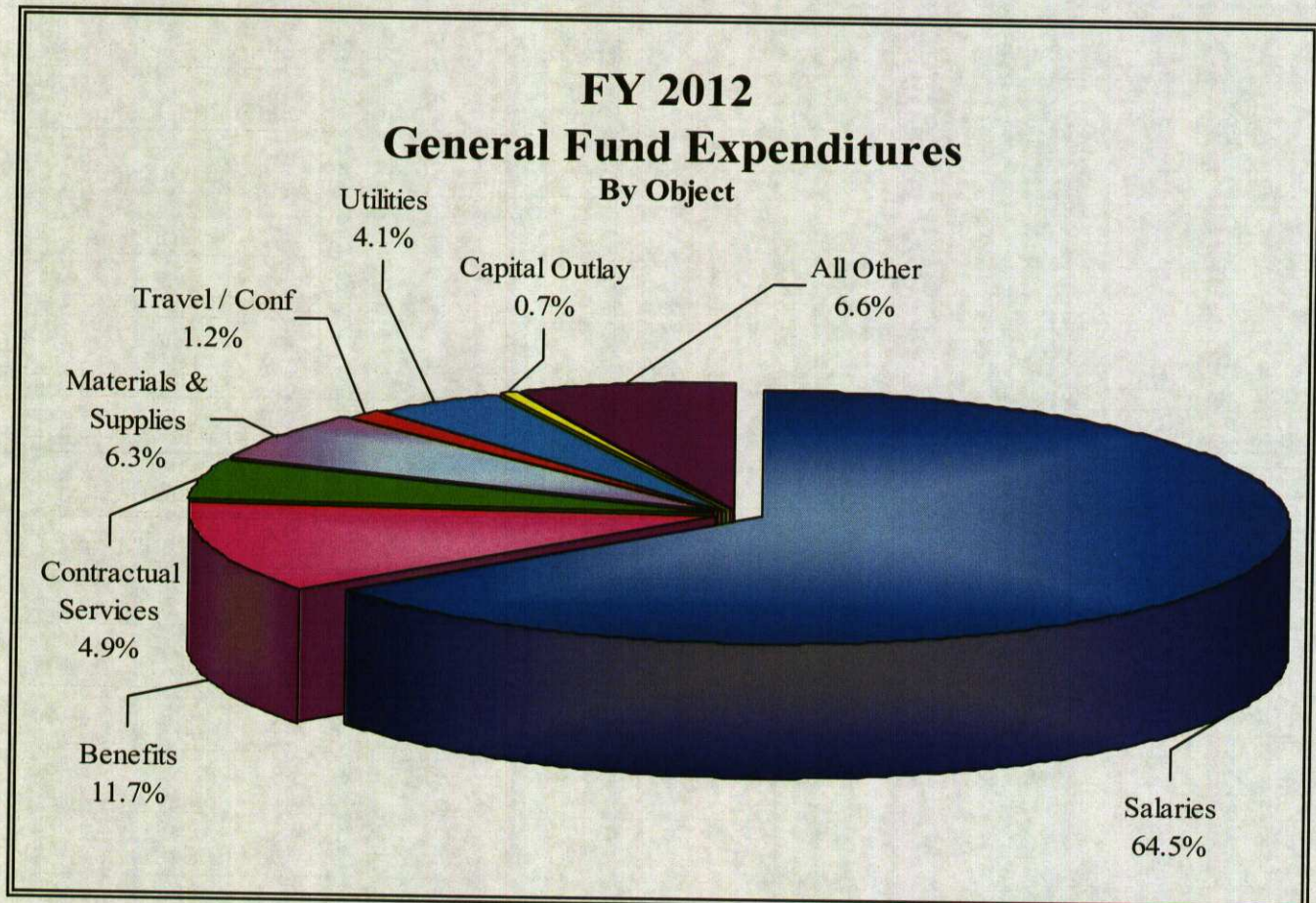
Function	Education Fund	Operations & Maintenance Fund	Total General Fund
Instruction	\$ 8,220,803	\$ -	\$ 8,220,803
Academic Support	\$ 766,633	\$ -	\$ 766,633
Student Services	\$ 1,487,485	\$ -	\$ 1,487,485
Public Service	\$ 237,635	\$ -	\$ 237,635
Institutional Support	\$ 4,309,419	\$ -	\$ 4,309,419
Scholarships / Waivers	\$ 241,000	\$ -	\$ 241,000
Operations & Maint.	\$ -	\$ 2,050,674	\$ 2,050,674
Total	\$ 15,262,975	\$ 2,050,674	\$ 17,313,649

FY 2012 General Fund Expenditures

By Function



Object	Education Fund	Operations & Maintenance Fund	Total General Fund
Salaries	\$ 10,769,439	\$ 398,656	\$ 11,168,095
Benefits	\$ 1,934,159	\$ 92,541	\$ 2,026,700
Contractual Services	\$ 428,071	\$ 415,650	\$ 843,721
Materials & Supplies	\$ 945,976	\$ 145,250	\$ 1,091,226
Travel & Conferences	\$ 198,794	\$ 4,000	\$ 202,794
Fixed Charges	\$ 197,600	\$ 175,900	\$ 373,500
Utilities	\$ 19,936	\$ 697,420	\$ 717,356
Capital Outlay	#REF!	\$ 121,257	#REF!
Waivers & Chargebacks	\$ 241,000	\$ -	\$ 241,000
Transfer Out	\$ 528,000	\$ -	\$ 528,000
Total	#REF!	\$ 2,050,674	#REF!



The following tables compare FY 2011 and FY 2012 revenue and expenditure budgets for each fund.

Revenue Comparison All Funds

Fund	Prior Revenue FY 2011 Budget	Current Revenue FY 2012 Budget	Prior vs. Current Increase / (Decrease)
Education	\$ 14,872,952	\$ 15,262,975	\$ 390,023
Operations & Maint.	\$ 1,951,349	\$ 2,050,674	\$ 99,325
Operations & Maint. (Restricted)*	\$ 439,984	\$ 8,062,850	\$ 7,622,866
Bond & Interest	\$ 380,380	\$ 1,225,888	\$ 845,508
Auxiliary Enterprises	\$ 1,190,569	\$ 1,310,213	\$ 119,644
Restricted Purposes*	\$ 7,727,681	\$ 9,117,679	\$ 1,389,998
Working Cash	\$ 45,000	\$ 45,000	\$ -
Trust & Agency Funds	\$ 91,000	\$ 88,250	\$ (2,750)
Audit	\$ 58,380	\$ 53,287	\$ (5,093)
Liability, Protection & Settlement*	\$ 1,056,313	\$ 1,316,800	\$ 260,487
Total All Funds	\$ 27,813,608	\$ 38,533,616	\$ 10,720,008

* Fund balance appropriations are included here

Expenditure Comparison All Funds

Fund	Prior Expenses FY 2011 Budget	Current Expenses FY 2012 Budget	Prior vs. Current Increase / (Decrease)
Education	\$ 14,872,952	\$ 15,262,975	\$ 390,023
Operations & Maint.	\$ 1,951,349	\$ 2,050,674	\$ 99,325
Operations & Maint. (Restricted)	\$ 439,984	\$ 8,062,850	\$ 7,622,866
Bond & Interest	\$ 380,380	\$ 1,225,888	\$ 845,508
Auxiliary Enterprises	\$ 1,190,569	\$ 1,310,213	\$ 119,644
Restricted Purposes	\$ 7,727,681	\$ 9,117,679	\$ 1,389,998
Working Cash	\$ 45,000	\$ 45,000	\$ -
Trust & Agency Funds	\$ 91,000	\$ 88,250	\$ (2,750)
Audit	\$ 58,380	\$ 53,287	\$ (5,093)
Liability, Protection & Settlement	\$ 1,056,313	\$ 1,316,800	\$ 260,487
Total All Funds	\$ 27,813,608	\$ 38,533,616	\$ 10,720,008

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 2012 budget.

Revenue Sources All Funds

Fund	Local Govt. Sources	State Govt Sources	Govt Sources	Tuition and Fees	Other Sources*	Total
Education	\$ 6,501,689	\$ 2,505,088	\$ -	\$5,866,915	\$ 389,283	\$ 15,262,975
Operations & Maint.	\$ 889,933	\$ 213,957	\$ -	\$ 687,960	\$ 258,824	\$ 2,050,674
Operations & Maint. (Restricted)*	\$ 29,375	\$ -	\$ -	\$ -	\$ 8,033,475	\$ 8,062,850
Bond & Interest	\$ 1,225,288	\$ -	\$ -	\$ -	\$ 600	\$ 1,225,888
Auxiliary Enterprises	\$ -	\$ -	\$ -	\$ -	\$ 1,310,213	\$ 1,310,213
Restricted Purposes*	\$ -	\$ 2,123,000	\$ 6,192,679	\$ -	\$ 802,000	\$ 9,117,679
Working Cash	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ 45,000
Trust & Agency Funds	\$ -	\$ -	\$ -	\$ -	\$ 88,250	\$ 88,250
Audit*	\$ 53,237	\$ -	\$ -	\$ -	\$ 50	\$ 53,287
Liability, Protection & Settlement*	\$ 1,295,300	\$ -	\$ -	\$ -	\$ 21,500	\$ 1,316,800
Total All Funds	\$ 9,994,822	\$ 4,842,045	\$ 6,192,679	\$6,554,875	\$10,949,195	\$ 38,533,616

*Fund balance appropriations are included here

**Richland Community College
Summary of Fiscal Year 2012 Budget by Fund**

	General Funds		Special Revenue Funds				Totals
	Education Fund	Operations and Maintenance Fund	Restricted Purposes Fund	Audit Fund	Liability Protection and Settlement Fund		
Beginning Fund Balance *	\$1,396,088	\$155,440	\$2,778,849	\$8,690	(\$33,760)	\$0	\$14,570,123
Revenues	15,262,975	2,050,674	9,017,679	53,287	1,316,800	25,250	\$35,154,741
Expenditures	(14,734,975)	(2,050,674)	(9,117,679)	(53,287)	(1,281,800)	(88,250)	(\$37,925,016)
Net Operating Transfers	(528,000)	0	0	0	0	63,000	(\$360,000)
Ending Fund Balance	\$1,396,088	\$155,440	\$2,678,849	\$8,690	\$1,240	\$0	\$11,439,848
	Debt Service Fund	Capital Projects Fund	Proprietary Fund	Fiduciary Funds			
	Bond and Interest Fund	Operations & Maintenance Fund (Restricted)	Auxiliary Enterprises Fund	Working Cash Fund	Trust and Agency Fund		
Beginning Fund Balance *	\$42,286	\$3,286,065	\$1,586,572	\$5,349,893	\$0	\$14,570,123	
Revenues	1,225,288	4,997,575	1,160,213	45,000	25,250	\$35,154,741	
Expenditures	(1,225,288)	(8,062,850)	(1,310,213)	0	(88,250)	(\$37,925,016)	
Net Operating Transfers	0	0	150,000	(45,000)	63,000	(\$360,000)	
Ending Fund Balance	\$42,286	\$220,790	\$1,586,572	\$5,349,893	\$0	\$11,439,848	

*estimated

**Education Fund Revenue
Fiscal Year 2011 / 2012**

<u>Operating Revenue by Sources</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Actual</u>	<u>FY 2010 Actual</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>
Local Government:					
Current Taxes	\$5,410,974	\$5,639,699	\$5,822,368	\$6,019,182	\$6,114,689
Replacement Taxes	\$500,163	\$505,792	\$348,992	\$400,000	\$375,000
Chargeback	\$22,044	\$0	\$4,928	\$5,000	\$10,000
Interest on Taxes	<u>\$20,237</u>	<u>\$9,869</u>	<u>\$3,486</u>	<u>\$3,500</u>	<u>\$2,000</u>
Total Local Government	<u>\$5,953,418</u>	<u>\$6,155,360</u>	<u>\$6,179,774</u>	<u>\$6,427,682</u>	<u>\$6,501,689</u>
State Government:					
ICCB Base Operating Grant	\$2,112,884	\$2,134,321	\$2,157,831	\$2,099,088	\$2,147,088
ICCB Equalization Grant	\$559,256	\$424,772	\$306,880	\$184,000	\$280,000
ICCB Vocational Ed	<u>\$89,660</u>	<u>\$90,663</u>	<u>\$75,855</u>	<u>\$88,000</u>	<u>\$78,000</u>
Total State Government	<u>\$2,761,800</u>	<u>\$2,649,756</u>	<u>\$2,540,566</u>	<u>\$2,371,088</u>	<u>\$2,505,088</u>
Student Tuition and Fees:					
Tuition	\$3,148,256	\$3,583,942	\$4,523,677	\$4,798,682	\$5,102,540
Tuition Waivers	\$154,314	\$0	\$0	\$0	\$0
Fees	<u>\$555,352</u>	<u>\$608,310</u>	<u>\$716,363</u>	<u>\$743,900</u>	<u>\$764,375</u>
Total Tuition and Fees	<u>\$3,857,922</u>	<u>\$4,192,252</u>	<u>\$5,240,040</u>	<u>\$5,542,582</u>	<u>\$5,866,915</u>
Other Sources:					
Interest Income	\$121,604	\$47,829	\$20,244	\$25,000	\$13,000
Revenue - Bookstore	\$100,349	\$109,924	\$136,310	\$130,000	\$150,000
Foundation - Gifts	\$35,000	\$35,000	\$35,000	\$90,000	\$90,000
Revenue - Contractual	\$114,908	\$105,288	\$78,445	\$95,000	\$52,800
Revenue - Other Sources	<u>\$28,758</u>	<u>\$26,090</u>	<u>\$31,182</u>	<u>\$151,600</u>	<u>\$48,483</u>
Total Other Sources	<u>\$400,619</u>	<u>\$324,131</u>	<u>\$301,181</u>	<u>\$491,600</u>	<u>\$354,283</u>
Total Revenue Before Interfunds & Nonoperating Items	<u>\$12,973,759</u>	<u>\$13,321,499</u>	<u>\$14,261,561</u>	<u>\$14,832,952</u>	<u>\$15,227,975</u>
Interfund Transfers	<u>\$94,556</u>	<u>\$51,867</u>	<u>\$34,561</u>	<u>\$45,000</u>	<u>\$45,000</u>
Subtotal	<u>\$13,068,315</u>	<u>\$13,373,366</u>	<u>\$14,296,122</u>	<u>\$14,877,952</u>	<u>\$15,272,975</u>
Less Nonoperating Items*:					
Tuition Chargeback Revenue	<u>\$22,044</u>	<u>\$0</u>	<u>\$4,928</u>	<u>\$5,000</u>	<u>\$10,000</u>
Adjusted Revenue (After above reduction)	<u>\$13,046,271</u>	<u>\$13,373,366</u>	<u>\$14,291,194</u>	<u>\$14,872,952</u>	<u>\$15,262,975</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 2011/ 2012**

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<u>Instruction</u>					
Salaries	\$5,806,565	\$6,013,992	\$6,353,758	\$6,466,785	\$6,785,415
Employee Benefits	\$712,080	\$757,301	\$860,094	\$1,008,376	\$1,051,814
Contractual Services	\$103,617	\$54,637	\$90,594	\$54,648	\$52,864
General Materials and Supplies	\$227,287	\$236,187	\$240,601	\$300,958	\$275,765
Travel and Conference/Meeting Expense	\$51,812	\$44,076	\$35,416	\$53,594	\$54,945
Fixed Charges	\$6,718	\$7,309	\$7,965	\$6,721	\$0
Capital Outlay	<u>\$5,246</u>	<u>\$1,042</u>	<u>\$6,093</u>	<u>\$0</u>	<u>\$0</u>
Total Instruction	<u>\$6,913,325</u>	<u>\$7,114,544</u>	<u>\$7,594,521</u>	<u>\$7,891,082</u>	<u>\$8,220,803</u>
<u>Academic Support</u>					
Salaries	\$430,032	\$462,535	\$450,086	\$470,496	\$456,659
Employee Benefits	\$83,689	\$92,162	\$95,000	\$111,213	\$104,384
Contractual Services	\$11,296	\$11,787	\$12,216	\$14,646	\$11,822
General Materials and Supplies	\$161,854	\$164,002	\$145,935	\$168,995	\$165,530
Travel and Conference/Meeting Expense	\$7,158	\$9,547	\$7,249	\$9,484	\$9,502
Fixed Charges	\$4,544	\$5,395	\$5,186	\$4,750	\$0
Utilities	\$29,295	\$29,297	\$34,877	\$18,736	\$18,736
Capital Outlay	<u>\$4,400</u>	<u>\$8,535</u>	<u>\$8,948</u>	<u>\$0</u>	<u>\$0</u>
Total Academic Support	<u>\$732,268</u>	<u>\$783,260</u>	<u>\$759,497</u>	<u>\$798,320</u>	<u>\$766,633</u>
<u>Student Services</u>					
Salaries	\$921,665	\$895,756	\$1,021,600	\$1,028,211	\$1,111,950
Employee Benefits	\$174,066	\$171,812	\$202,482	\$250,574	\$270,476
Contractual Services	\$6,197	\$18,036	\$8,133	\$5,950	\$2,800
General Materials and Supplies	\$45,945	\$47,194	\$44,006	\$37,571	\$90,319
Travel and Conference/Meeting Expense	\$18,799	\$7,092	\$4,168	\$6,197	\$11,940
Fixed Charges	\$2,143	\$3,362	\$4,017	\$6,000	\$0
Utilities	<u>\$0</u>	<u>\$2,310</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Student Services	<u>\$1,168,815</u>	<u>\$1,145,562</u>	<u>\$1,284,406</u>	<u>\$1,334,503</u>	<u>\$1,487,485</u>
<u>Public Service/Continuing Education</u>					
Salaries	\$140,702	\$97,717	\$128,474	\$129,625	\$133,767
Employee Benefits	\$14,405	\$15,218	\$26,921	\$29,227	\$31,413
Contractual Services	\$66,916	\$63,650	\$60,350	\$58,000	\$15,225
General Materials and Supplies	\$18,673	\$14,943	\$22,623	\$12,480	\$49,100
Travel and Conference/Meeting Expense	\$6,117	\$5,386	\$3,106	\$4,265	\$8,130
Fixed Charges	\$1,313	\$1,381	\$1,464	\$1,600	\$0
Capital Outlay	<u>\$0</u>	<u>\$0</u>	<u>\$2,658</u>	<u>\$0</u>	<u>\$0</u>
Total Public Service/Continuing Education	<u>\$248,126</u>	<u>\$198,295</u>	<u>\$245,596</u>	<u>\$235,197</u>	<u>\$237,635</u>

(Continued on next page)

**Education Fund Expenditures
(Continued)**

	<u>FY 2008</u> <u>Actual</u>	<u>FY 2009</u> <u>Actual</u>	<u>FY 2010</u> <u>Actual</u>	<u>FY 2011</u> <u>Budget</u>	<u>FY 2012</u> <u>Budget</u>
<u>Institutional Support</u>					
Salaries	\$1,725,458	\$1,988,885	\$2,014,830	\$2,301,339	\$2,281,648
Employee Benefits	\$283,657	\$332,713	\$359,616	\$484,642	\$476,072
Contractual Services	\$299,506	\$229,516	\$300,027	\$299,315	\$345,360
General Materials and Supplies	\$331,484	\$380,551	\$339,954	\$346,145	\$360,262
Travel and Conference/Meeting Expense	\$108,165	\$115,940	\$77,669	\$107,459	\$114,277
Fixed Charges	\$70,906	\$73,925	\$77,377	\$92,200	\$197,600
Utilities	\$637	\$663	\$819	\$750	\$1,200
Capital Outlay	\$3,530	\$0	\$2,620	\$0	\$0
Other Expenditures	<u>\$5,292</u>	<u>\$5,860</u>	<u>\$27,596</u>	<u>\$4,000</u>	<u>\$5,000</u>
Total Institutional Support	<u>\$2,828,635</u>	<u>\$3,128,053</u>	<u>\$3,200,508</u>	<u>\$3,635,850</u>	<u>\$3,781,419</u>
<u>Scholarships and Waivers</u>					
Other Expenditures	<u>\$300,873</u>	<u>\$434,984</u>	<u>\$292,757</u>	<u>\$205,000</u>	<u>\$241,000</u>
Total Scholarships and Waivers	<u>\$300,873</u>	<u>\$434,984</u>	<u>\$292,757</u>	<u>\$205,000</u>	<u>\$241,000</u>
Total Expenditures before Interfunds	<u>\$12,192,042</u>	<u>\$12,804,698</u>	<u>\$13,377,285</u>	<u>\$14,099,952</u>	<u>\$14,734,975</u>
Interfund Transfers	<u>\$654,264</u>	<u>\$760,022</u>	<u>\$714,310</u>	<u>\$773,000</u>	<u>\$528,000</u>
GRAND TOTAL	<u>\$12,846,306</u>	<u>\$13,564,720</u>	<u>\$14,091,595</u>	<u>\$14,872,952</u>	<u>\$15,262,975</u>

**Operations & Maintenance Fund Revenue
Fiscal Year 2011 / 2012**

<u>Operating Revenue by Source</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Actual</u>	<u>FY 2010 Actual</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>
Local Government:					
Current Taxes	\$784,606	\$820,234	\$846,808	\$875,836	\$889,733
Interest on Taxes	\$2,950	\$1,416	\$501	\$4,300	\$200
Total Local Government	\$787,556	\$821,650	\$847,309	\$880,136	\$889,933
State Government:					
ICCB Sq. Footage & Base Operating Grant	\$160,030	\$189,199	\$205,504	\$213,957	\$213,957
Total State Government	\$160,030	\$189,199	\$205,504	\$213,957	\$213,957
Student Tuition and Fees:					
Tuition	\$408,088	\$290,788	\$650,350	\$677,056	\$687,960
Total Tuition and Fees	\$408,088	\$290,788	\$650,350	\$677,056	\$687,960
Other Sources:					
Other Sources	\$25,958	\$32,794	\$174,085	\$180,200	\$258,824
Total Other Sources	\$25,958	\$32,794	\$174,085	\$180,200	\$258,824
GRAND TOTAL	\$1,381,632	\$1,334,431	\$1,877,248	\$1,951,349	\$2,050,674

**Operations & Maintenance Fund Expenditures
Fiscal Year 2011 / 2012**

<u>Operation and Maintenance of Plant</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Actual</u>	<u>FY 2010 Actual</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>
Salaries	\$266,827	\$293,187	\$325,405	\$382,646	\$398,656
Employee Benefits	\$54,495	\$59,520	\$66,540	\$89,890	\$92,541
Contractual Services	\$361,736	\$368,982	\$422,681	\$384,960	\$415,650
General Materials and Supplies	\$109,839	\$111,818	\$104,369	\$137,500	\$145,250
Travel and Conference/Meeting Expense	\$94	\$777	\$1,052	\$4,150	\$4,000
Fixed Charges	\$71,435	\$98,617	\$126,521	\$141,600	\$175,900
Utilities	\$389,737	\$540,922	\$748,319	\$777,500	\$697,420
Capital Outlay	\$7,842	\$107,711	\$16,641	\$33,103	\$121,257
Total Operation & Maintenance	\$1,262,005	\$1,581,534	\$1,811,528	\$1,951,349	\$2,050,674
GRAND TOTAL	\$1,262,005	\$1,581,534	\$1,811,528	\$1,951,349	\$2,050,674

**Operations & Maintenance Fund Revenue
(Restricted)
Fiscal Year 2011 / 2012**

	<u>FY 2008 Actual</u>	<u>FY 2009 Actual</u>	<u>FY 2010 Actual</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>
Local Government:					
Current Taxes	\$0	\$208,891	\$251,901	\$283,984	\$29,375
Interest on Taxes	<u>\$0</u>	<u>\$361</u>	<u>\$150</u>	<u>\$0</u>	<u>\$0</u>
Total Local Government	<u>\$0</u>	<u>\$209,252</u>	<u>\$252,051</u>	<u>\$283,984</u>	<u>\$29,375</u>
State Government:					
Grants Revenue	\$101,250	\$0	\$0	\$0	\$0
Total State Government	<u>\$101,250</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Federal Government:					
Grants Revenue	\$0	\$0	\$0	\$0	\$3,462,200
Total Federal Government	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,462,200</u>
Other Sources:					
Bond Proceeds	\$2,220,000	\$0	\$0	\$0	\$1,500,000
Interest Income	\$121,051	\$30,526	\$5,725	\$0	\$6,000
Gifts/Donations	\$101,000	\$147,054	\$938,205	\$121,000	\$0
Other Income	\$3,451	\$0	\$0	\$0	\$0
Fund Balance Appropriations	<u>\$0</u>	<u>\$0</u>	<u>\$275,000</u>	<u>\$35,000</u>	<u>\$3,065,275</u>
Total Other Sources	<u>\$2,445,502</u>	<u>\$177,580</u>	<u>\$1,218,930</u>	<u>\$156,000</u>	<u>\$4,571,275</u>
GRAND TOTAL	<u>\$2,546,752</u>	<u>\$386,832</u>	<u>\$1,470,981</u>	<u>\$439,984</u>	<u>\$8,062,850</u>

**Operations & Maintenance Fund Expenditures
(Restricted)
Fiscal Year 2011 / 2012**

	FY 2008 <u>Actual</u>	FY 2009 <u>Actual</u>	FY 2010 <u>Actual</u>	FY 2011 <u>Budget</u>	FY 2012 <u>Budget</u>
<u>Operation and Maintenance of Plant</u>					
Contractual Services	\$109,919	\$79,815	\$0	\$0	\$0
General Materials and Supplies	\$804	\$0	\$0	\$0	\$0
Interest Expense	\$30,532	\$0	\$0	\$0	\$0
Capital Outlay	<u>\$1,976,675</u>	<u>\$3,231,931</u>	<u>\$1,845,345</u>	<u>\$439,984</u>	<u>\$8,062,850</u>
Total Operation and Maintenance	<u>\$2,117,930</u>	<u>\$3,311,746</u>	<u>\$1,845,345</u>	<u>\$439,984</u>	<u>\$8,062,850</u>
 GRAND TOTAL	 <u>\$2,117,930</u>	 <u>\$3,311,746</u>	 <u>\$1,845,345</u>	 <u>\$439,984</u>	 <u>\$8,062,850</u>

**Bond and Interest Fund Revenue
Fiscal Year 2011 / 2012**

	FY 2008 <u>Actual</u>	FY 2009 <u>Actual</u>	FY 2010 <u>Actual</u>	FY 2011 <u>Budget</u>	FY 2012 <u>Budget</u>
Local Government:					
Current Taxes	\$381,889	\$376,922	\$376,274	\$378,380	\$1,225,288
Total Local Government	<u>\$381,889</u>	<u>\$376,922</u>	<u>\$376,274</u>	<u>\$378,380</u>	<u>\$1,225,288</u>
Other Sources:					
Interest Income	\$6,448	\$1,963	\$580	\$2,000	\$600
Total Other Sources	<u>\$6,448</u>	<u>\$1,963</u>	<u>\$580</u>	<u>\$2,000</u>	<u>\$600</u>
GRAND TOTAL	<u>\$388,337</u>	<u>\$378,885</u>	<u>\$376,854</u>	<u>\$380,380</u>	<u>\$1,225,888</u>

**Bond and Interest Fund Expenditures
Fiscal Year 2011 / 2012**

	FY 2008 <u>Actual</u>	FY 2009 <u>Actual</u>	FY 2010 <u>Actual</u>	FY 2011 <u>Budget</u>	FY 2012 <u>Budget</u>
<u>Institutional Support</u>					
Contractual Services	\$2,600	\$500	\$500	\$1,500	\$600
Bonds Payable	\$370,000	\$215,000	\$275,000	\$290,000	\$705,000
Interest on Bond Debt	<u>\$70,538</u>	<u>\$108,681</u>	<u>\$127,538</u>	<u>\$88,880</u>	<u>\$520,288</u>
GRAND TOTAL	<u>\$443,138</u>	<u>\$324,181</u>	<u>\$403,038</u>	<u>\$380,380</u>	<u>\$1,225,888</u>

**Auxiliary Enterprises Fund Revenue
Fiscal Year 2011 / 2012**

	<u>FY 2008</u> <u>Actual</u>	<u>FY 2009</u> <u>Actual</u>	<u>FY 2010</u> <u>Actual</u>	<u>FY 2011</u> <u>Budget</u>	<u>FY 2012</u> <u>Budget</u>
<u>Operating Revenue by Source</u>					
Training & Community Education Revenues	\$749,464	\$796,000	\$595,297	\$714,937	\$676,123
Shilling Community Center	\$125,947	\$74,606	\$114,820	\$56,000	\$55,000
Miscellaneous Revenue	\$38,793	\$39,254	\$58,009	\$55,732	\$72,090
Sales Revenue	\$32,025	\$48,998	\$48,209	\$27,600	\$45,000
Food Service Vending Revenue	\$16,302	\$15,854	\$17,192	\$15,000	\$17,000
Interest Income	\$4,970	\$543	\$285	\$300	\$1,000
Early Learning Academy	\$0	\$0	\$24,168	\$25,000	\$40,000
Child Care Revenue	\$79,959	\$98,202	\$103,059	\$90,000	\$115,000
Revenue - Copy Center Fees	\$82,061	\$119,325	\$121,422	\$82,000	\$40,000
Revenue Contractural	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,661</u>	<u>\$4,000</u>	<u>\$99,000</u>
Total Sources	<u>\$1,139,521</u>	<u>\$1,202,782</u>	<u>\$1,093,122</u>	<u>\$1,070,569</u>	<u>\$1,160,213</u>
Interfund Transfers	<u>\$155,396</u>	<u>\$116,122</u>	<u>\$179,993</u>	<u>\$120,000</u>	<u>\$150,000</u>
GRAND TOTAL	<u>\$1,294,917</u>	<u>\$1,318,904</u>	<u>\$1,273,115</u>	<u>\$1,190,569</u>	<u>\$1,310,213</u>

**Auxiliary Enterprises Fund Expenditures
Fiscal Year 2011 / 2012**

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<u>Instruction</u>					
Salaries	\$100,527	\$183,225	\$235,416	\$169,544	\$156,706
Employee Benefits	\$2,133	\$18,206	\$25,051	\$35,325	\$27,673
Contractual Services	\$34,866	\$48,946	\$59,404	\$41,170	\$36,763
General Materials and Supplies	\$35,985	\$61,247	\$73,339	\$74,741	\$56,947
Travel and Conference/Meeting Expense	\$400	\$2,269	\$1,378	\$1,917	\$1,625
Fixed Charges	\$24,870	\$30,304	\$25,983	\$30,000	\$30,000
Capital Outlay	<u>\$0</u>	<u>\$31,491</u>	<u>\$4,768</u>	<u>\$0</u>	<u>\$0</u>
Total Instruction	<u>\$198,781</u>	<u>\$375,688</u>	<u>\$425,339</u>	<u>\$352,697</u>	<u>\$309,714</u>
<u>Public Service/Administration</u>					
Salaries	\$410,739	\$417,240	\$306,675	\$305,336	\$390,877
Employee Benefits	\$57,602	\$52,497	\$52,603	\$45,741	\$70,630
Contractual Services	\$56,795	\$78,948	\$44,920	\$37,551	\$41,842
General Materials and Supplies	\$72,559	\$103,985	\$84,530	\$87,296	\$119,922
Travel and Conference/Meeting Expense	\$7,125	\$7,824	\$3,102	\$7,848	\$10,284
Fixed Charges	\$28,717	\$27,666	\$3,028	\$1,473	\$1,460
Capital Outlay	\$1,500	\$0	\$0	\$557	\$0
Other Expenditures	<u>\$453</u>	<u>\$5,061</u>	<u>\$879</u>	<u>\$1,000</u>	<u>\$4,700</u>
Total Public Service/Administration	<u>\$635,490</u>	<u>\$693,221</u>	<u>\$495,737</u>	<u>\$486,802</u>	<u>\$639,715</u>
<u>Child Care</u>					
Salaries	\$91,428	\$119,449	\$125,162	\$121,562	\$135,475
Employee Benefits	\$23,896	\$28,628	\$28,342	\$39,488	\$44,129
Contractual Services	\$3,673	\$9,104	\$6,829	\$10,294	\$20,588
General Materials and Supplies	\$5,724	\$4,740	\$6,989	\$7,200	\$7,193
Travel and Conference/Meeting Expense	\$1,068	\$874	\$693	\$1,160	\$1,168
Write-offs	<u>\$666</u>	<u>\$5,218</u>	<u>\$85</u>	<u>\$0</u>	<u>\$0</u>
Total Child Care	<u>\$126,455</u>	<u>\$168,013</u>	<u>\$168,100</u>	<u>\$179,704</u>	<u>\$208,553</u>
<u>Early Learning Academy</u>					
Salaries	\$0	\$0	\$64,843	\$69,580	\$72,491
Employee Benefits	\$0	\$0	\$17,156	\$19,761	\$21,215
Contractual Services	\$0	\$0	\$1,375	\$4,000	\$3,000
General Materials and Supplies	\$0	\$0	\$3,625	\$4,600	\$4,600
Travel and Conference/Meeting Expense	<u>\$0</u>	<u>\$0</u>	<u>\$153</u>	\$950	<u>\$1,950</u>
Total Early Learning Academy	<u>\$0</u>	<u>\$0</u>	<u>\$87,152</u>	<u>\$98,891</u>	<u>\$103,256</u>

Institutional Support & College Copy Ctr

Contractual Services	\$0	\$0	\$328	\$2,500	\$0
General Materials and Supplies	\$36,835	\$26,200	\$18,344	\$20,000	\$20,000
Fixed Charges	\$56,625	\$49,847	\$50,782	\$47,000	\$27,975
Travel & Conference/Meeting Expense	\$0	\$545	\$575	\$0	\$0
Depreciation	\$0	\$10,333	\$10,333	\$0	\$0
Interest	\$0	\$0	\$1,080	\$0	\$0
Other Expense	\$1,945	\$2,789	\$860	\$0	\$1,000
Installment Payment/Lease	\$29,655	\$0	\$0	\$2,975	\$0
Total Institutional Support	\$125,060	\$89,714	\$82,302	\$72,475	\$48,975
Total Expenditures before Interfunds	\$1,085,786	\$1,326,636	\$1,171,478	\$1,190,569	\$1,310,213
Interfund Transfers	\$0	\$0	\$51,968	\$0	\$0
Grand Total	\$1,085,786	\$1,326,636	\$1,223,446	\$1,190,569	\$1,310,213

**Restricted Purposes Fund Revenue
Fiscal Year 2011 / 2012**

<u>Operating Revenue by Source</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Actual</u>	<u>FY 2010 Actual</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>
State Government Sources:					
Illinois Incentive Financial Aid	\$69,000	\$18,750	\$28,000	\$25,000	\$0
MAP Financial Aid	\$514,841	\$465,176	\$465,472	\$450,000	\$500,000
Illinois Veteran's Grant	\$154,081	\$173,717	\$178,482	\$85,000	\$200,000
Unfunded Illinois Veteran's Grant	\$0	\$0	\$54,289	\$0	\$0
Illinois National Guard Grant	\$11,560	\$7,036	\$27,376	\$9,000	\$30,000
Unfunded Illinois National Guard Grant	\$2,282	\$6,730	\$392	\$6,000	\$8,000
Grants Revenue	\$573,613	\$761,298	\$530,748	\$525,000	\$525,000
Revenue - Contractual	<u>\$1,374,737</u>	<u>\$1,182,101</u>	<u>\$1,029,605</u>	<u>\$1,266,441</u>	<u>\$860,000</u>
Total State Government	<u>\$2,700,114</u>	<u>\$2,614,808</u>	<u>\$2,314,364</u>	<u>\$2,366,441</u>	<u>\$2,123,000</u>
Federal Government Sources:					
PELL Financial Aid Awards	\$1,794,910	\$2,095,718	\$3,811,399	\$3,200,000	\$5,000,000
PELL Admin. Allow. Revenue	\$4,075	\$3,920	\$6,920	\$5,000	\$1,500
Federal Work Study	\$40,181	\$50,897	\$54,943	\$37,750	\$48,095
SEOG Financial Awards	\$47,157	\$38,656	\$30,525	\$19,950	\$31,084
SEOG Admin Allow Revenue	\$3,968	\$4,713	\$761	\$0	\$0
Workforce Investment Grants	\$144,895	\$149,971	\$588,000	\$500,000	\$400,000
Academic Competiveness Grant	\$5,025	\$2,800	\$1,875	\$2,000	\$32,000
Trade Recovery Act Aid Revenue	\$23,121	\$22,027	\$53,630	\$50,000	\$40,000
Post 9/11 Aid Revenue	\$0	\$0	\$48,316	\$0	\$40,000
Grants Revenue	<u>\$573,613</u>	<u>\$761,299</u>	<u>\$530,747</u>	<u>\$530,720</u>	<u>\$600,000</u>
Total Federal Government	<u>\$2,636,945</u>	<u>\$3,130,001</u>	<u>\$5,127,116</u>	<u>\$4,345,420</u>	<u>\$6,192,679</u>
Other Sources:					
Bond Proceeds	\$380,000	\$0	\$0	\$0	\$0
Interest Income	\$52,681	\$21,208	\$11,326	\$8,000	\$3,000
Gifts/Donations	\$445,000	\$477,559	\$117,083	\$77,045	\$100,000
Foundation Scholarship	\$165,940	\$194,448	\$186,422	\$225,000	\$265,000
Transfer In	\$443,868	\$529,461	\$522,213	\$592,000	\$315,000
Nongovernmental Grants	\$0	\$0	\$0	\$2,000	\$0
Revenue - Other Sources	\$7,408	\$10,841	\$71,536	\$0	\$19,000
Fund Balance Appropriation	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$111,775</u>	<u>\$100,000</u>
Total Other Sources	<u>\$1,494,897</u>	<u>\$1,233,517</u>	<u>\$908,580</u>	<u>\$1,015,820</u>	<u>\$802,000</u>
GRAND TOTAL	<u>\$6,831,955</u>	<u>\$6,978,326</u>	<u>\$8,350,060</u>	<u>\$7,727,681</u>	<u>\$9,117,679</u>

**Restricted Purposes Fund Expenditures
Fiscal Year 2011 / 2012**

	<u>FY 2008 Actual</u>	<u>FY 2009 Actual</u>	<u>FY 2010 Actual</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>
<u>Instruction</u>					
Salaries	\$787,335	\$742,666	\$742,666	\$687,879	\$567,940
Employee Benefits	\$120,547	\$116,448	\$116,448	\$107,125	\$88,914
Contractual Services	\$55,623	\$18,196	\$18,196	\$18,144	\$15,060
General Materials and Supplies	\$50,646	\$144,281	\$144,281	\$121,824	\$101,114
Travel and Conference/Meeting Expense	\$1,385	\$83	\$83	\$1,728	\$1,434
Fixed Charges	\$1,000	\$0	\$0	\$0	\$0
Capital Outlay	<u>\$176,488</u>	<u>\$415,687</u>	<u>\$415,687</u>	<u>\$213,475</u>	<u>\$142,816</u>
Total Instruction	<u>\$1,193,024</u>	<u>\$1,437,361</u>	<u>\$1,437,361</u>	<u>\$1,150,175</u>	<u>\$917,277</u>
<u>Academic Support</u>					
Salaries	\$14,935	\$21,514	\$21,514	\$20,758	\$17,229
General Materials and Supplies	\$6,246	\$49,469	\$49,469	\$17,043	\$14,146
Travel and Conference/Meeting Expense	\$0	\$0	\$0	\$4,370	\$3,627
Capital Outlay	<u>\$44,420</u>	<u>\$33,952</u>	<u>\$33,952</u>	<u>\$23,900</u>	<u>\$0</u>
Total Academic Support	<u>\$65,601</u>	<u>\$104,935</u>	<u>\$104,935</u>	<u>\$66,071</u>	<u>\$35,002</u>
<u>Student Services</u>					
Salaries	\$731,246	\$805,005	\$805,005	\$689,875	\$569,596
Employee Benefits	\$196,130	\$196,361	\$196,361	\$205,132	\$170,260
Contractual Services	\$77,492	\$133,331	\$133,331	\$119,625	\$99,289
General Materials and Supplies	\$47,952	\$59,595	\$59,595	\$62,901	\$52,208
Travel and Conference/Meeting Expense	\$26,331	\$36,295	\$36,295	\$47,850	\$39,716
Fixed Charges	\$10,674	\$12,446	\$12,446	\$12,267	\$10,182
Utilities	\$1,308	\$3,047	\$3,047	\$2,610	\$2,166
Capital Outlay	<u>\$5,225</u>	<u>\$32,332</u>	<u>\$32,332</u>	<u>\$0</u>	<u>\$4,600</u>
Total Student Services	<u>\$1,096,358</u>	<u>\$1,278,412</u>	<u>\$1,278,412</u>	<u>\$1,140,260</u>	<u>\$948,016</u>
<u>Public Service</u>					
Salaries	\$168,970	\$143,205	\$143,205	\$162,998	\$133,288
Employee Benefits	\$22,812	\$17,556	\$17,556	\$17,557	\$14,572
Contractual Services	\$34,930	\$21,382	\$21,382	\$37,152	\$30,836
General Materials and Supplies	\$28,684	\$23,907	\$23,907	\$32,227	\$26,748
Travel and Conference/Meeting Expense	\$9,166	\$7,120	\$7,120	\$10,800	\$8,964
Fixed Charges	\$4,275	\$3,132	\$3,132	\$2,678	\$2,223
Utilities	\$1,344	\$901	\$901	\$864	\$717
Capital Outlay	\$15,488	\$936	\$936	\$0	\$15,500
Other Expenditures	<u>\$1,160</u>	<u>\$0</u>	<u>\$0</u>	<u>\$265</u>	<u>\$220</u>
Total Public Service	<u>\$286,829</u>	<u>\$218,139</u>	<u>\$218,139</u>	<u>\$264,541</u>	<u>\$233,069</u>

(Continued on next page)

Restricted Purposes Fund Expenditures
Fiscal Year 2011 / 2012
(Continued)

	<u>FY 2008</u> <u>Actual</u>	<u>FY 2009</u> <u>Actual</u>	<u>FY 2010</u> <u>Actual</u>	<u>FY 2011</u> <u>Budget</u>	<u>FY 2012</u> <u>Budget</u>
<u>Operation and Maintenance of Plant</u>					
General Materials and Supplies	\$4,795	\$0	\$0	\$0	\$0
Capital Outlay	<u>\$27,861</u>	<u>\$20,067</u>	<u>\$20,067</u>	<u>\$6,750</u>	<u>\$1,500</u>
Total Operation and Maintenance	<u>\$32,656</u>	<u>\$20,067</u>	<u>\$20,067</u>	<u>\$6,750</u>	<u>\$1,500</u>
<u>Institutional Support</u>					
Salaries	\$349,473	\$309,924	\$309,924	\$282,528	\$232,008
Employee Benefits	\$44,520	\$52,112	\$52,112	\$52,807	\$43,830
Contractual Services	\$2,237	\$53,623	\$53,623	\$52,729	\$43,765
General Materials and Supplies	\$3,762	\$4,331	\$4,331	\$3,492	\$2,898
Travel and Conference/Meeting Expense	\$29,947	\$24,482	\$24,482	\$31,865	\$26,448
Fixed Charges	\$112,295	\$112,486	\$112,486	\$101,268	\$84,052
Capital Outlay	\$70,137	\$181,870	\$181,870	\$3,245	\$43,729
Other	<u>\$209</u>	<u>\$159</u>	<u>\$159</u>	<u>\$0</u>	<u>\$0</u>
Total Institutional Support	<u>\$612,580</u>	<u>\$738,987</u>	<u>\$738,987</u>	<u>\$527,934</u>	<u>\$476,731</u>
<u>Scholarship and Waivers</u>					
Foundation Scholarship	\$165,940	\$193,165	\$193,165	\$225,000	\$265,000
PELL Tuition Paid	\$1,798,985	\$2,095,998	\$2,095,998	\$3,200,000	\$5,000,000
Academic Competiveness Grant	\$5,025	\$2,800	\$2,800	\$2,000	\$32,000
Trade Recovery Act Tuition	\$23,121	\$22,454	\$22,454	\$50,000	\$40,000
WIS Expense	\$144,895	\$149,907	\$149,907	\$500,000	\$400,000
Illinois Veterans Grant	\$154,081	\$175,091	\$175,091	\$85,000	\$200,000
Illinois National Guard Expense	\$11,560	\$13,766	\$13,766	\$15,000	\$38,000
SEOG Tuition Paid	\$51,125	\$37,822	\$37,822	\$19,950	\$31,084
MAP Expense	\$514,841	\$465,176	\$465,176	\$450,000	\$500,000
Illinois Incentive Expense	\$69,000	\$18,750	\$18,750	\$25,000	\$0
Foundation Scholarship	<u>\$0</u>	<u>\$4,606</u>	<u>\$4,606</u>	<u>\$0</u>	<u>\$0</u>
Total Scholarship and Waivers	<u>\$2,938,573</u>	<u>\$3,179,535</u>	<u>\$3,179,535</u>	<u>\$4,571,950</u>	<u>\$6,506,084</u>
Total Expenditures before Interfunds	<u>\$6,225,621</u>	<u>\$6,977,436</u>	<u>\$6,977,436</u>	<u>\$7,727,681</u>	<u>\$9,117,679</u>
Interfund Transfers	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
GRAND TOTAL	<u>\$6,225,621</u>	<u>\$6,977,436</u>	<u>\$6,977,436</u>	<u>\$7,727,681</u>	<u>\$9,117,679</u>

**Working Cash Fund Revenue
Fiscal Year 2011 / 2012**

	FY 2008 <u>Actual</u>	FY 2009 <u>Actual</u>	FY 2010 <u>Actual</u>	FY 2011 <u>Budget</u>	FY 2012 <u>Budget</u>
Other Sources:					
Interest Income	<u>\$96,754</u>	<u>\$51,867</u>	<u>\$33,303</u>	<u>\$45,000</u>	<u>\$45,000</u>
GRAND TOTAL	<u>\$96,754</u>	<u>\$51,867</u>	<u>\$33,303</u>	<u>\$45,000</u>	<u>\$45,000</u>

**Working Cash Fund Uses
Fiscal Year 2011 / 2012**

	FY 2008 <u>Actual</u>	FY 2009 <u>Actual</u>	FY 2010 <u>Actual</u>	FY 2011 <u>Budget</u>	FY 2012 <u>Budget</u>
Other Uses:					
Transfer Out	<u>\$96,754</u>	<u>\$51,867</u>	<u>\$33,303</u>	<u>\$45,000</u>	<u>\$45,000</u>
GRAND TOTAL	<u>\$96,754</u>	<u>\$51,867</u>	<u>\$33,303</u>	<u>\$45,000</u>	<u>\$45,000</u>

**Trust & Agency Fund Revenues
Fiscal Year 2011 / 2012**

	FY 2008 <u>Actual</u>	FY 2009 <u>Actual</u>	FY 2010 <u>Actual</u>	FY 2011 <u>Budget</u>	FY 2012 <u>Budget</u>
Sources:					
Student Club Revenue	\$32,247	\$26,359	\$26,978	\$30,000	\$25,000
Interest Income	<u>\$1,147</u>	<u>\$164</u>	<u>\$0</u>	<u>\$0</u>	<u>\$250</u>
Total Sources	<u>\$33,394</u>	<u>\$26,523</u>	<u>\$26,978</u>	<u>\$30,000</u>	<u>\$25,250</u>
Interfund Transfers	<u>\$55,000</u>	<u>\$55,000</u>	<u>\$55,000</u>	<u>\$61,000</u>	<u>\$63,000</u>
GRAND TOTAL	<u>\$88,394</u>	<u>\$81,523</u>	<u>\$81,978</u>	<u>\$91,000</u>	<u>\$88,250</u>

**Trust & Agency Fund Expenditures
Fiscal Year 2011 / 2012**

	FY 2008 <u>Actual</u>	FY 2009 <u>Actual</u>	FY 2010 <u>Actual</u>	FY 2011 <u>Budget</u>	FY 2012 <u>Budget</u>
<u>Clubs & Organizations</u>					
Contractual Services	\$64,829	\$76,129	\$70,123	\$69,000	\$66,000
General Materials and Supplies	\$9,158	\$13,480	\$13,118	\$14,000	\$14,000
Travel and Conference/Meeting Expense	\$13,360	\$7,969	\$8,364	\$8,000	\$8,250
Fixed Charges	\$0	\$100	\$44	\$0	\$0
Capital Outlay	\$0	\$0	\$599	\$0	\$0
Other Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$457</u>	<u>\$0</u>	<u>\$0</u>
GRAND TOTAL	<u>\$87,347</u>	<u>\$97,678</u>	<u>\$92,705</u>	<u>\$91,000</u>	<u>\$88,250</u>

**Audit Fund Revenue
Fiscal Year 2011 / 2012**

	FY 2008 <u>Actual</u>	FY 2009 <u>Actual</u>	FY 2010 <u>Actual</u>	FY 2010 <u>Budget</u>	FY 2012 <u>Budget</u>
Local Governmental Sources:					
Current Taxes	\$49,057	\$50,454	\$49,970	\$50,030	\$53,237
Interest on Taxes	<u>\$0</u>	<u>\$87</u>	<u>\$30</u>	<u>\$0</u>	<u>\$0</u>
Total Local Government	<u>\$49,057</u>	<u>\$50,541</u>	<u>\$50,000</u>	<u>\$50,030</u>	<u>\$53,237</u>
Other Sources:					
Interest Income	\$980	\$112	\$26	\$0	\$50
Fund Balance Appropriations	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,350</u>	<u>\$0</u>
Total Other Sources	<u>\$980</u>	<u>\$112</u>	<u>\$26</u>	<u>\$8,350</u>	<u>\$50</u>
GRAND TOTAL	<u>\$50,037</u>	<u>\$50,653</u>	<u>\$50,026</u>	<u>\$58,380</u>	<u>\$53,287</u>

**Audit Fund Expenditures
Fiscal Year 2011 / 2012**

	FY 2008 <u>Actual</u>	FY 2009 <u>Actual</u>	FY 2010 <u>Actual</u>	FY 2011 <u>Budget</u>	FY 2012 <u>Budget</u>
<u>Institutional Support</u>					
Salaries	\$20,538	\$17,458	\$22,958	\$19,380	\$12,912
Contractual Services	<u>\$39,700</u>	<u>\$39,600</u>	<u>\$37,000</u>	<u>\$39,000</u>	<u>\$40,375</u>
GRAND TOTAL	<u>\$60,238</u>	<u>\$57,058</u>	<u>\$59,958</u>	<u>\$58,380</u>	<u>\$53,287</u>

Liability, Protection & Settlement Fund Revenue
Fiscal Year 2011 / 2012

	<u>FY 2008</u> <u>Actual</u>	<u>FY 2009</u> <u>Actual</u>	<u>FY 2010</u> <u>Actual</u>	<u>FY 2011</u> <u>Budget</u>	<u>FY 2012</u> <u>Budget</u>
Local Governmental Sources:					
Current Taxes	\$984,016	\$988,725	\$1,003,441	\$1,034,613	\$1,295,000
Interest on Taxes	\$3,691	\$1,705	\$593	\$1,200	\$300
Total Local Government	\$987,707	\$990,430	\$1,004,034	\$1,035,813	\$1,295,300
Other Sources:					
Interest Income	\$19,391	\$2,294	\$1,024	\$500	\$500
Student Insurance Fee	\$0	\$0	\$22,712	\$20,000	\$21,000
Total Other Sources	\$19,391	\$2,294	\$23,736	\$20,500	\$21,500
GRAND TOTAL	\$1,007,098	\$992,724	\$1,027,770	\$1,056,313	\$1,316,800

Liability, Protection & Settlement Fund Expenditures
Fiscal Year 2011 / 2012

	<u>FY 2008</u> <u>Actual</u>	<u>FY 2009</u> <u>Actual</u>	<u>FY 2010</u> <u>Actual</u>	<u>FY 2011</u> <u>Budget</u>	<u>FY 2012</u> <u>Budget</u>
<u>Institutional Support</u>					
Salaries	\$365,715	\$459,577	\$390,241	\$267,023	\$333,988
Employee Benefits	\$209,004	\$211,727	\$301,349	\$294,740	\$299,135
Contractual Services	\$233,028	\$251,025	\$229,226	\$288,750	\$392,500
General Materials and Supplies	\$591	\$161	\$3,234	\$2,800	\$2,800
Travel and Conference/Meeting Expense	\$530	\$0	\$0	\$0	\$0
Fixed Charges	\$195,402	\$182,515	\$168,788	\$200,000	\$205,000
Capital Outlay	\$3,095	\$0	\$2,335	\$0	\$0
Other Expenditures	\$0	\$0	\$0	\$3,000	\$48,377
Total Institutional Support	\$1,007,365	\$1,105,005	\$1,095,173	\$1,056,313	\$1,281,800
Fund Balance Appropriation	\$0	\$0	\$0	\$0	\$35,000
GRAND TOTAL	\$1,007,365	\$1,105,005	\$1,095,173	\$1,056,313	\$1,316,800

**RICHLAND COMMUNITY COLLEGE
DISTRICT NO. 537
ONE COLLEGE PARK
DECATUR, ILLINOIS 62521**

RESOLUTION NO. 11-7: RESOLUTION FOR FISCAL YEAR TAX LEVY

WHEREAS, the Board of Trustees of Community College District No. 537 (Richland Community College), Counties of Macon, Christian, DeWitt, Logan, Moultrie, Piatt, Sangamon, and Shelby, and State of Illinois, annually adopts a budget and appropriates monies for educational purposes and for operations and maintenance purposes for a fiscal year beginning July 1 and ending June 30, and

WHEREAS, the levy for the year 2010 will be allocated 100% for the fiscal year 2012 beginning July 1, 2011.

NOW, THEREFORE, BE IT RESOLVED that the said Board of Trustees hereby does levy against all taxable property of said Community College District for the year 2010 the sum of \$6,513,748 for educational purposes, the sum of \$947,799 for operations and maintenance purposes, the sum of \$1,180,000 for tort liability purposes, the sum of \$115,000 for Social Security and Medicare insurance purposes, the sum of \$52,000 for financial audit purposes, and the sum of \$29,375 for protection, health and safety purposes, and

BE IT FURTHER RESOLVED that the Chairman and Secretary of said Board of Trustees be and they hereby are authorized to execute and file with the County Clerk of the Counties of Macon, Christian, DeWitt, Logan, Moultrie, Piatt, Sangamon, and Shelby on or before the last Tuesday of December, 2010, a certificate of tax levy showing the aforementioned amounts.

Resolution No. 11-7
December 21, 2010
Page 2

COMMUNITY COLLEGE DISTRICT NO. 537
OF MACON, CHRISTIAN, DEWITT, LOGAN,
MOULTRIE, PIATT, SANGAMON, AND SHELBY
COUNTIES, AND STATE OF ILLINOIS

BY: *Amy Bliefnick*
Amy Bliefnick, Chairman

ATTEST:

Bruce Campbell
Bruce Campbell, Secretary

DATE: December 21, 2010 (SEAL)



**RICHLAND COMMUNITY COLLEGE
DISTRICT NO. 537
ONE COLLEGE PARK
DECATUR, ILLINOIS 62521**

RESOLUTION NO. 11-25: RESOLUTION ADOPTING FISCAL YEAR 2012 BUDGET

WHEREAS, the Board of Trustees of Community College District No. 537 (Richland Community College), Counties of Macon, Christian, DeWitt, Logan, Moultrie, Piatt, Sangamon, and Shelby, and State of Illinois, caused to be prepared in tentative form a budget, and the Secretary of said Board has made the said budget conveniently available to public inspection for at least 30 days prior to final action thereon, and

WHEREAS, a public hearing was held as to such budget on the 21st day of June, 2011, notice of said hearing having been given at least 30 days prior thereto as required by law and all other legal requirements having been complied with,

NOW, THEREFORE, BE IT RESOLVED THAT

- (1) The fiscal year of said Community College District be and the same hereby is fixed and declared to begin July 1, 2011, and to end June 30, 2012, and
- (2) The budget of estimated sources and uses from each fund separately shall be as noted below and the same adopted as the budget of said Community College District No. 537 for the said fiscal year:

Fund	Sources	Uses
Education Fund	15,262,975	15,262,975
Operations and Maintenance Fund	2,050,674	2,050,674
Operations and Maintenance (Restricted)	8,062,850	8,062,850
Bond and Interest Fund	1,225,888	1,225,888
Auxiliary Enterprise	1,310,213	1,310,213
Restricted Purposes	9,117,679	9,117,679
Working Cash	45,000	45,000
Trust and Agency Fund	88,250	88,250
Audit	53,287	58,287
Liability, Protection and Settlement	1,316,800	1,316,800

Resolution No. 11-25
June 21, 2011
Page 2

COMMUNITY COLLEGE DISTRICT NO. 537 OF
MACON, CHRISTIAN, DEWITT, LOGAN,
MOULTRIE, PIATT, SANGAMON AND SHELBY
COUNTIES, AND STATE OF ILLINOIS

BY: _____
Dale Colee, Chairman

ATTEST:

Emmett Sefton, Secretary

DATE: June 21, 2011 (SEAL)

IV. EQUIPMENT FUNDING PLAN

Equipment Funding Plan Summary					
Fiscal Year 2012					
Division Summary	FY 2012 Request Totals	Lease/Foundation	Recommended Funding		Total
			Equip Replacement	Grants & Other Sources	
Administration/Information Systems	\$ 69,929	\$ -	\$ 64,579	\$ -	\$ 64,579
Business & Technology	\$ 122,329	\$ -	\$ -	\$ 37,566	\$ 37,566
Communications & Humanities	\$ 48,640	\$ -	\$ 4,250	\$ -	\$ 4,250
Continuing & Professional Ed Division	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000
Enrollment Services/Academic Support	\$ 11,200	\$ -	\$ 7,900	\$ -	\$ 7,900
Health Professions	\$ 89,800	\$ 43,000	\$ 31,600	\$ 15,200	\$ 89,800
Math & Science	\$ 10,250	\$ -	\$ 10,250	\$ -	\$ 10,250
Operations & Technical Services	\$ 129,000	\$ -	\$ 26,500	\$ -	\$ 26,500
Totals	\$ 491,148	\$ 43,000	\$ 155,079	\$ 52,766	\$ 250,845
Summary by Funding Source		Total	Summary by Function		Total
(1) Equipment Replacement Fund	\$ 155,079		Instruction	\$ 56,100	\$ 95,766
(2) Perkins Grant	\$ 47,716		Academic Support	\$ -	\$ -
(3) LPS Funds	\$ -		Student Services	\$ 6,700	\$ -
(4) RCC Foundation	\$ 43,000		Public Services	\$ -	\$ -
(5) Auxiliary Profit	\$ 5,050		Operations/Maintenance	\$ 1,500	\$ -
			Institutional Support	\$ 90,779	\$ -
Total Funding Sources	\$ 250,845.00			\$ 155,079	\$ 95,766
					\$ 250,845

Equipment Funding Plan - Administration
Fiscal Year 2012

Administration	Equipment Description	Qty Req	Amount of Requested Equipment	Priority	Funding Source	Qty Funded	Foundation	Recommended Ed Fund/Equip Replace	Recommended Grants & Other Sources
Admin Information Systems 88880	Computer	1	\$ 850.00	1				\$ 850.00	
	Computer	1	\$ 850.00	1				\$ 850.00	
	JICS Testing Server	1	\$ 1,200.00						
	Admin Inf. Systems Subtotal		\$ 2,900.00				\$ -	\$ 1,700.00	\$ -
Business Office 82820	HP Laser Jet Printer - Cashier Area	1	\$ 1,000.00	1				\$ 1,000.00	
	Business Office Subtotal		\$ 1,000.00				\$ -	\$ 1,000.00	\$ -
Marketing 83835	iMac Computer	1	\$ 2,800.00						
	Marketing Subtotal		\$ 2,800.00				\$ -	\$ -	\$ -
General Admin 86880	Mueller Center Court Furniture	1	\$ 30,000.00					\$ 30,000.00	
	Shilling Furniture	1	\$ 15,000.00					\$ 15,000.00	
	Fairview Center Furniture	1	\$ 5,000.00					\$ 5,000.00	
	General Admin Subtotal		\$ 50,000.00				\$ -	\$ 50,000.00	\$ -
Copy Center 89810	Computer	1	\$ 850.00					\$ 850.00	
	Computer	1	\$ 850.00						
	Copy Center Subtotal		\$ 1,700.00				\$ -	\$ 850.00	\$ -
Creative Services 89800	HD Camcorder	1	\$ 8,315.00	1				\$ 8,315.00	
	Wide Angle Lens	1	\$ 700.00	1				\$ 700.00	
	Canon 50mm Camera	1	\$ 2,014.00	1				\$ 2,014.00	
	Softbox Lighting	1	\$ 500.00						
	Creative Services Subtotal		\$ 11,529.00				\$ -	\$ 11,029.00	\$ -
Division Total		\$ 89,929.00				\$ -	\$ 84,579.00	\$ -	

**Equipment Funding Plan - Business & Technology Division
Fiscal Year 2012**

Business & Technology	Equipment Description	Qty Req	Amount of Requested Equipment	Priority	Funding Source	Qty Funded	Foundation	Recommended Ed Fund/Equip Replace	Recommended Grants & Other Sources
Horticulture 12525	Fruit & Vegetable Washer	1	\$ 1,100.00						\$ 1,100.00
	16' Absorber Polisher	1	\$ 725.00						\$ 725.00
	Rotary Packing Table	1	\$ 825.00						\$ 825.00
	Plastic Mulch Lifter	1	\$ 2,400.00						\$ 2,400.00
	Horticulture Subtotal		\$ 5,050.00						\$ 5,050.00
Engineering Tech 13525	Precision Surface Grinder	1	\$ 18,000.00						
	Field Portable Lubricating Oil Particle Counter	1	\$ 16,500.00						
	Thread Cutting Lathe Attachment	1	\$ 900.00						
	Vibscanner Fast Fourier Transform	1	\$ 1,600.00						
Engineering Tech Subtotal		\$ 37,000.00							
Office Tech/Bus 12421	Computer	1	\$ 850.00						
Office Tech/Bus Occ Subtotal		\$ 850.00							
Culinary Arts 12405	iMac Computer	1	\$ 2,500.00						
	Blast Chiller	1	\$ 10,413.00						
	Robot Coupe Model R301 Food Processor	1	\$ 1,216.00	1					\$ 1,216.00
	Globe 7 Quart Beach	1	\$ 2,700.00	1					\$ 2,700.00
	Culinary Arts Subtotal		\$ 16,829.00						\$ 3,916.00
Welding 13539	Welding/Plasma System	1	\$ 9,000.00						\$ 9,000.00
Welding Subtotal		\$ 9,000.00						\$ 9,000.00	
Information Technology 12409	Servers - S271, S273 & S215	5	\$ 7,000.00	1					\$ 7,000.00
	CISCO 2911 SEC/K9	1	\$ 8,850.00	1					\$ 8,850.00
	Switches WS-C2960-24TT-L	1	\$ 2,400.00	1					\$ 2,400.00
	Switches WS-C3560-24PS-S	1	\$ 3,350.00	1					\$ 3,350.00
	CISCO Networking Bundles	1	\$ 30,000.00						
	LAN Console Rack	1	\$ 4,000.00						
Information Technology Subtotal		\$ 53,600.00						\$ 19,600.00	
Division Total		\$ 122,329.00						\$ 37,566.00	

**Equipment Funding Plan - Communications & Humanities
Fiscal Year 2012**

Communications & Humanities	Equipment Description	Qty Req	Amount of Requested Equipment	Priority	Funding Source	Qty Funded	Foundation	Recommended Ed Fund/Equip Replace	Recommended Grants & Other Sources
Dean 11200	Developmental English/Writing Lab Upgrade S112	1	\$ 35,000.00						
	Whiteboard - S113	1	\$ 800.00	1				\$ 800.00	
	Humanities Dean Subtotal		\$ 35,800.00	1				\$ 800.00	
Education 11571	Computer	1	\$ 850.00					\$ 850.00	
	Education Subtotal		\$ 850.00					\$ 850.00	
English, Humanities, Journalism, Mass Media 11459	Mac Mini Computers for Journalism	6	\$ 1,200.00						
	Lighting Kits - Journalism	3	\$ 4,500.00						
	Eng, Humanities, Journal Subtotal		\$ 5,700.00						
Art/Graphics 11453	Accessible Pottery Wheel & Sink	1	\$ 2,600.00	1				\$ 2,600.00	
	Wireless Mic System for Theatre	3	\$ 1,890.00						
	Teleprompter Equipment for Theatre	1	\$ 1,800.00						
	Art/Graphic Subtotal		\$ 5,290.00					\$ 2,600.00	
Division Total			\$ 48,640.00					\$ 4,250.00	

**Equipment Funding Plan - Continuing Education and Professional Development
Fiscal Year 2012**

Continuing and Professional Education	Equipment Description	Qty Req	Amount of Requested Equipment	Priority	Funding Source	Qty Funded	Foundation	Recommended	Recommended
								Ed Fund/Equip Replace	Grants & Other Sources
Fitness Center	Fitness Center Equipment	1	\$ 10,000.00	1				\$ 10,000.00	
11576	Fitness Center Subtotal		\$ 10,000.00				\$ -	\$ 10,000.00	\$ -
Division Total			\$ 10,000.00				\$ -	\$ 10,000.00	\$ -

**Equipment Funding Plan - Student Services
Fiscal Year 2012**

Enrollment Services	Equipment Description	Qty Req	Amount of Requested Equipment	Priority	Funding Source	Qty Funded	Foundation	Recommended Ed Fund/Equip Replace	Recommended Grants & Other Sources
Learning Accomodations/Student Learning Center 38200/15400	Computer for Specialist Desk	1	\$ 850.00	1				\$ 850.00	
	Computer for Math Tutor Station	1	\$ 850.00	1				\$ 850.00	
	Learning Accomodations Subtotal		\$ 1,700.00				\$ -	\$ 1,700.00	\$ -
Fairview Park Plaza 31335	Overhead Projector w/Audio - F104	1	\$ 2,500.00	1				\$ 2,500.00	
	Whiteboard - F101	1	\$ 800.00	1				\$ 800.00	
	Fairview Park Plaza Subtotal		\$ 3,300.00				\$ -	\$ 3,300.00	\$ -
Library 21210	Computers w/Flat Screen Monitors - Help Desk	3	\$ 3,300.00						
	Library Subtotal		\$ 3,300.00				\$ -	\$ -	\$ -
Admissions and Records 31310	Computer	1	\$ 850.00	1				\$ 850.00	
	Admissions & Records Subtotal		\$ 850.00				\$ -	\$ 850.00	\$ -
V.P. Student Academic/Services 81300	Computer w/ 2 Monitors	1	\$ 1,200.00	1				\$ 1,200.00	
	V.P. Student/Academic Services Subtotal		\$ 1,200.00				\$ -	\$ 1,200.00	\$ -
Counseling 32310	Computer	1	\$ 850.00	1				\$ 850.00	
	Counseling Subtotal		\$ 850.00				\$ -	\$ 850.00	\$ -
Division Total		\$ 11,200.00				\$ -	\$ 7,900.00	\$ -	

**Equipment Funding Plan - Health Professions
Fiscal Year 2012**

Health Professions	Equipment Description	Qty Req	Amount of Requested Equipment	Priority	Funding Source	Qty Funded	Foundation	Recommended Ed Fund/Equip Replace	Recommended Grants & Other Sources
Health Professions	Laptops for Use in Hybrid Courses	24	\$ 30,000.00	1				\$ 30,000.00	
	Whiteboard Replacement - S180	1	\$ 800.00	1				\$ 800.00	
	Whiteboard Replacement - S152	1	\$ 800.00	1				\$ 800.00	
14100	Health Professions Subtotal		\$ 31,600.00				\$ -	\$ 31,600.00	\$ -
Human Simulator	Nursing Kelly Vital Simulator	1	\$ 12,500.00	1					\$ 12,500.00
	Trach/NG Care Simulator	1	\$ 1,500.00	1					\$ 1,500.00
	Male & Female Cath Units	2	\$ 1,200.00	1					\$ 1,200.00
	Portable METiman Patient Simulator	1	\$ 43,000.00	1			\$ 43,000.00	\$ -	
14554	Human Simulator Subtotal		\$ 58,200.00				\$ 43,000.00	\$ -	\$ 15,200.00
Division Total			\$ 89,800.00				\$ 43,000.00	\$ 31,600.00	\$ 15,200.00

Equipment Funding Plan - Math & Science Division
Fiscal Year 2012

Math & Science	Equipment Description	Qty Req	Amount of Requested Equipment	Priority	Funding Source	Qty Funded	Foundation	Recommended Ed Fund/Equip Replace	Recommended Grants & Other Sources
Dean	Projector - C232	1	1,500.00	1				\$ 1,500.00	
	Projector - S134	1	1,500.00	1				\$ 1,500.00	
	Computer	1	850.00	1				\$ 850.00	
	Projector - S143	1	1,500.00	1				\$ 1,500.00	
11100	Math & Science Dean Subtotal		\$ 5,350.00				\$ 5,350.00	\$	
Chemistry	Balances for Chemistry Lab	2	4,900.00	1				\$ 4,900.00	
	Chemistry Subtotal		\$ 4,900.00				\$	\$ 4,900.00	\$
Division Total			10,250.00				0.00	10,250.00	0.00

**Equipment Funding Plan - Operations & Technical Services
Fiscal Year 2012**

Operations & Technical Services	Equipment Description	Qty Req	Amount of Requested Equipment	Priority	Funding Source	Qty Funded	Foundation	Recommended Ed Fund/Equip Replace	Recommended Grants & Other Sources
Vehicles 02-75750	7 Passenger Van	1	\$ 23,000.00						
	Vehicles Subtotal		\$ 23,000.00				\$ -	\$ -	\$ -
Maintenance - Custodial 02-72720	Battery Vacuum	1	\$ 3,500.00						
	Maintenance/Custodial Subtotal		\$ 3,500.00				\$ -	\$ -	\$ -
Snow/Grounds 02-73730	Salt Spreader	1	\$ 1,500.00	1				\$ 1,500.00	
	Mower - 12' Pull Behind	1	\$ 17,000.00						
	Snow Plow	1	\$ 6,000.00						
	Mower 4-Wheel Drive	1	\$ 30,000.00						
	Leaf Mulcher	1	\$ 2,500.00						
	Snow/Grounds Subtotal		\$ 57,000.00					\$ 1,500.00	\$ -
Maintenance 02-71710	Utility Vehicle	1	\$ 15,000.00						
	2200 RPM Burnisher	1	\$ 4,600.00						
	Maintenance Subtotal		\$ 19,600.00				\$ -	\$ -	\$ -
Technical Services 88881	Wireless Network Upgrades	1	\$ 25,000.00	1				\$ 25,000.00	
	Technical Services Subtotal		\$ 25,000.00				\$ -	\$ 25,000.00	\$ -
Online Learning 23240	Non-Apple Tablet Computer	1	\$ 900.00						
	Online Learning Subtotal		\$ 900.00				\$ -	\$ -	\$ -
Division Total			\$ 129,000.00				\$ -	\$ 26,500.00	\$ -

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.

AOIP. 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 2010. 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/sites/rcc.richland.edu/files/improvement/environmental_scan_2010.pdf-----

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, 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 33 AAS degrees and more than 50 certificate options. In addition, B&T has available 235 credit courses in accounting, automotive technology, business, culinary arts, HVACR, information technology, office technology, engineering technology, drafting and design engineering, horticulture, and welding.

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 some weekend classes.

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.

Education-Paraprofessional Educator – With the implementation of the No Child Left Behind legislation and mandates for inclusion of students with disabilities in the general education classroom, the need for paraprofessionals in the classroom became more important in assisting classroom teachers through one-on-one tutoring, leading reading groups, and classroom project management. Paraprofessionals are also utilized to assist students with disabilities in the areas of physical needs (i.e., such as feeding, grooming, etc.), personal attention (i.e., working with English as a second language students) and those students in need of remedial education. This program trains students towards a career in education in the specialty areas of: early childhood, elementary, secondary, and special education. The paraprofessional degree is designed to satisfy State requirements in meeting the skills and qualifications set forth in the No Child Left Behind Act for paraprofessionals working in Title I programs. In addition, although the Paraprofessional Educator curriculum culminates in an Associates in Applied Science degree, its coursework is aligned for easy transition into the Associate in Arts, Associate in Science or the Associate of Art in Teaching degree programs with a concentration in teacher education.

Graphic Arts–With the proliferation of computer graphics in everyday use, this program trains students towards a graphics designer career in 4 specialties: print, 3-D, multimedia, and web design. The program takes an applied focus, with an emphasis on enhancing aesthetic values in graphic arts and design. Many classes are online and new courses, such as Digital Painting and Introduction to Multi-Media, align with career needs and interests. The Graphic Arts Program is cross-disciplinary; students gain foundational fine art skills and progress to graphics software aligned with industry standards. While primarily an AAS degree with coursework ensuring entry into the

workforce, the high caliber coursework has solicited articulation from baccalaureate programs at universities.

Correctional Education Programs Division

Since 2000, Richland Community College has been providing educational services to persons incarcerated in state correctional centers through a contractual relationship with the Illinois Department of Corrections. Beginning with the Decatur Correctional Center and now additionally serving Lincoln, Logan, and Pontiac Correctional Centers, the College offers programs leading to occupational certificates in the fields of Commercial Custodial Services, Construction Occupations, Food Service and Horticulture. These courses provide offenders with the skills to successfully seek and retain employment. On a limited basis, general studies baccalaureate courses are also made available. Offenders must qualify for admission to the College before being enrolled in any of these credit-hour programs. Programs in preparation for employment and developmental math are also offered at selected facilities.

Health Professions Division

Division programs include Associate Degree Nursing (ADN), Practical Nurse (PN), Nurse Assistant Training (CNA), Pharmacy Technology, 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 Schrodt 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. Also housed in the facility is Pixy Phantom, a female, anthropomorphic phantom used in training radiologic technologists. This technologically advanced equipment allows for the development and integration of complex patient care scenarios into curriculum of multiple programs.

Due to availability and limitations of clinical sites, certain health profession programs use a selective admission process. Prospective students must meet minimal criteria before applying and being admitted.

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

Student Services is comprised of two major areas at Richland: Enrollment Services and Teaching and Learning Support Services. Each area is charged with understanding changing student demographics, student needs and providing increased attention to enrollment management and retention issues.

The Enrollment Services Division includes Financial Aid and Veterans' Affairs, Advisement and Registration (student records, academic advising, registration) Student and Career Development (counseling, career, transfer services), Admissions and Recruitment and Student Engagement (Campus Life, Student Success and TRIO/Student Support Services).

Teaching and Learning Support Services Division includes the Academic Success Center (comprised of services for students with disabilities, academic/developmental tutoring/placement testing and other testing), the Learning Resources Center (library), the Child Development Center and the Adele P. Glenn Academy for Early Childhood Education.