

RICHLAND COMMUNITY COLLEGE DISTRICT NO. 537

# Annual Budget

FISCAL YEAR 2021



**Richland**  
COMMUNITY COLLEGE

One College Park  
Decatur, Illinois 62521  
[www.richland.edu](http://www.richland.edu)

## INTRODUCTION

Richland Community College is committed to transparency and financial accountability while supporting student success in learning through affordability and access. The Fiscal Year 2021 Budget of Richland Community College begins July 1, 2020, and ends June 30, 2021. The College's budget process focuses on optimizing student success with available resources. This process includes linking the budget requests to other evaluative processes such as program prioritization, strategic plan priorities and the key results of the College. The budget was developed using the Zero Based Budgeting Model (ZBB).

The budget reflects Richland's short- and long-term planning processes. In March of 2020, the College was faced with the challenge of continuing to operate, serve while keeping our students and employees safe due to the coronavirus pandemic. The College's response was to move instruction for spring 2020 online for the remainder of the semester. Summer 2020 courses only offered through online instruction.

Enrollment for summer 2020 was down 13% from last summer. We are anticipating a decline in enrollment for fall and spring during Fiscal Year 2021 (FY21), because of the uncertainty of the pandemic, possible reductions in class size and the increase in online instruction. We are projecting an 11% total decline in budgeted credit hours for FY21.

The College faced multiple ongoing challenges in preparing the Fiscal Year 2021 Budget. Local tax revenue will likely be affected because of business closures and reduction in employment. State funding is budgeted to reflect flat funding from the ICCB with a reduction in Corporate Personal Property Replacement Tax revenue.

In Fiscal Year 2018, the College made the decision not to include State Credit Hour Grants in our operational funding. Since this decision, the College has been able to increase its operating fund balance from \$267,682 to a projected FY20 balance of \$5,071,811. For FY21, due to the uncertainty of enrollments and tax revenues, \$520,000 of credit hour grants are budgeted for operations, in addition to the \$415,790 budgeted for capital equipment and building maintenance projects. This leaves \$817,012 of State Credit Hour Grant funds for contingency.

# PRINCIPAL OFFICIALS

## Members of the Board of Trustees

<b><u>Name</u></b>	<b><u>Position</u></b>	<b><u>Term Expires</u></b>
Dr. David Coopridner	Chairman	2025
Bishop Wayne Dunning	Vice Chairman	2023
Randy Prince	Secretary	2021
Bruce Campbell	Trustee	2023
Dale Colee	Trustee	2025
Tom Ritter	Trustee	2021
Vicki Carr	Trustee	2021
Virginia Book	Student Trustee	2021

## Executive Staff of the College

<b><u>Name</u></b>	<b><u>Position</u></b>
Dr. Cristobal Valdez	President
Dr. Denise Crews	Vice President, Academic Services
Joe Feinstein	Chief Information Technology Officer
Greg Florian	Vice President, Finance and Administration
Julie Melton	Executive Director, Richland Community College Foundation
Tad Williams	Commander, Macon County Law Enforcement Training Center
Tracy Withrow	Director, Marketing and Public Relations
Dr. Isaac Zúñiga	Vice President, Student Success

# VISION, MISSION AND CORE VALUES

## VISION

To be the best and first choice for education.

## MISSION

To empower individuals through learning and to forge partnerships that grow communities.

## 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: **C**ommitment, **R**espect, **E**xcellence, **A**ccountability, and **D**iversity.

## STATEMENT OF PURPOSE

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

Richland achieves its mission and purpose by offering the following programs as outlined in the Public Community College Act:

- 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-level study;
- Continuing and community education courses and programs designed to provide and encourage opportunities for lifelong learning;
- Student development programs and services designed to help students identify educational and career goals, set realistic career paths, and develop skills necessary to achieve intellectual and personal growth;
- Academic programs and services that provide supplemental support to both teaching and learning;
- Community education activities and programs that complement, enhance, and contribute to the growth and enrichment of students and the community, both inside and outside of the classroom; and
- Community service activities and programs that promote linkages with business, industry, and governmental agencies designed to meet the changing needs of the market place and promote economic growth in Central Illinois.

# INSTITUTIONAL OVERVIEW

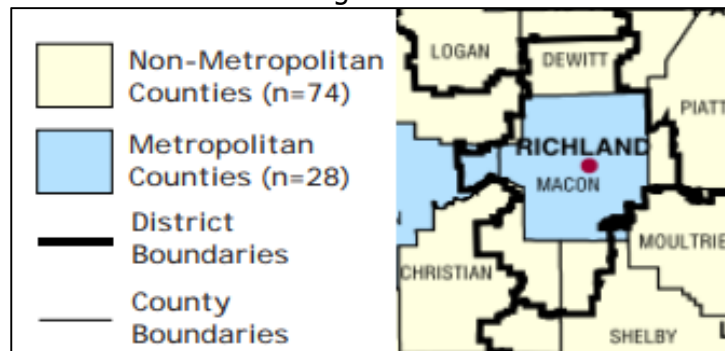
Richland Community College is located in Decatur, Illinois. The College serves an eight-county district with a population of approximately 128,800. The majority of Richland’s population base resides in Macon and DeWitt Counties. The other counties include Christian, Logan, Moultrie, Piatt, Sangamon, and Shelby. Richland is centrally located within Illinois, three hours south of Chicago, Illinois, and two hours north of St. Louis, Missouri.

In addition to the main campus in Decatur, the College manages a permanent extension center in Clinton, Illinois. The Clinton Center is approximately 25 miles north of the main campus and more accessible to the northern portion of the RCC District.

The District is home to a variety of regional and international companies including Archer Daniels Midland, Caterpillar, Tate & Lyle, Fuyao Glass of Illinois, Mueller Company and Ameren IP. Decatur is the North American 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. Decatur is also the home of the Farm Progress Show, held biannually on the campus of Richland Community College.

Richland is centrally located with access to a variety of four-year universities and colleges where graduates can 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 in Champaign-Urbana, the University of Illinois in Springfield, and Illinois State University in Bloomington-Normal. Private universities in the area include Illinois Wesleyan University, Lincoln College, and Lincoln Christian University.

College District



# 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. 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 Scherer Industrial Technology wing add 50,000 square feet to the College.
- 2005** -Richland opens classrooms at the new Hope Academy Center in central Decatur  
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. Ground is broken for the Early Childhood Classroom and Fitness Center.
- 2007** -The Dwayne O Andreas Agribusiness Center is dedicated in November.
- 2009** -In January, the Fairview Park Plaza Center opens as a site for credit and non-credit classes.
- 2009** -The Adele P. Glenn Academy of Early Childhood Education is dedicated in April.
- 2009** -The Center for Sustainability and Innovation opens in July.
- 2009** -In August, the wind turbine starts operation; it is dedicated in September.
- 2010** -The first graduates of the Culinary Arts Institute participate in Commencement.
- 2010** -The Richland Foundation announces that it had reached its Major Gifts Campaign goal of \$17 million.

- 2010** -The Mathematics Enrichment Center is dedicated with funding from the James Millikin Trust.
- 2010** -Richland is notified by the U.S. Green Building Council that the Center for Sustainability In addition, Innovation has received the Leadership in Energy and Environmental Design (LEED) Platinum designation.
- 2011**– Richland is notified by the Association for the Advancement of Sustainability in Higher Education that the College has been awarded a STARS Bronze Institute based on its accomplishments in campus sustainability.
- 2012** – Richland completes the installation of the New Energy Management System, involving a total replacement of the College’s heating and cooling systems.
- 2012** – Richland is designated as a “tree campus” by the National Arbor Day Foundation.
- 2012** – A state-of-the-art National Sequestration Education Center is opened in partnership with Archer Daniels Midland.
- 2012** – Richland Transfer Academy opens.
- 2013** – Richland is recognized as a finalist for 2013 American Association of Community Colleges Award of Excellence in the Outstanding College/Corporate Partnership category.
- 2013** – The groundbreaking is held for the Workforce Development Institute.
- 2014** – The permanent location of the Clinton Higher Education Center opens.
- 2014** – Heartland Technical Academy moves its high school classes to the Richland Community College campus and expands the dual credit partnership with the College.
- 2014** – The Culinary Art Institute restaurant Bistro 537 opens.
- 2014** – The Workforce Development Institute is completed.
- 2015** – The groundbreaking is held for the Student Success Center.
- 2017** – Richland partners with the Illinois Law Enforcement Training Standards Board to operate the Macon County Law Enforcement Training Center.
- 2018** – The Carroll Center for Innovative Learning opens. The Center offers flexible learning environments that promote both project learning and real-world problem solving.
- 2018** – The Student Success Center building project is completed, allowing for a One Stop Solution Center for students registering and attending Richland.

# GENERAL FUND

The General Fund consists of 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 comes from local property taxes, state government, tuition and fees, and other sources of revenue such as facility rental and investment income.

Source	FY 2020 Budget (Current Year)	FY 2021 Budget	Increase / (Decrease)
Local Revenue	\$ 7,321,106	\$ <b>7,554,179</b>	\$ 233,073
State Revenue	\$ 2,341,120	\$ <b>2,260,043</b>	\$ (81,077)
Tuition and Fees	\$ 7,070,877	\$ <b>6,623,525</b>	\$ (447,352)
Other Revenue	\$ 945,000	\$ <b>969,549</b>	\$ 24,549
<b>Total</b>	<b>\$ 17,678,103</b>	<b>\$ 17,407,296</b>	<b>\$ (270,807)</b>

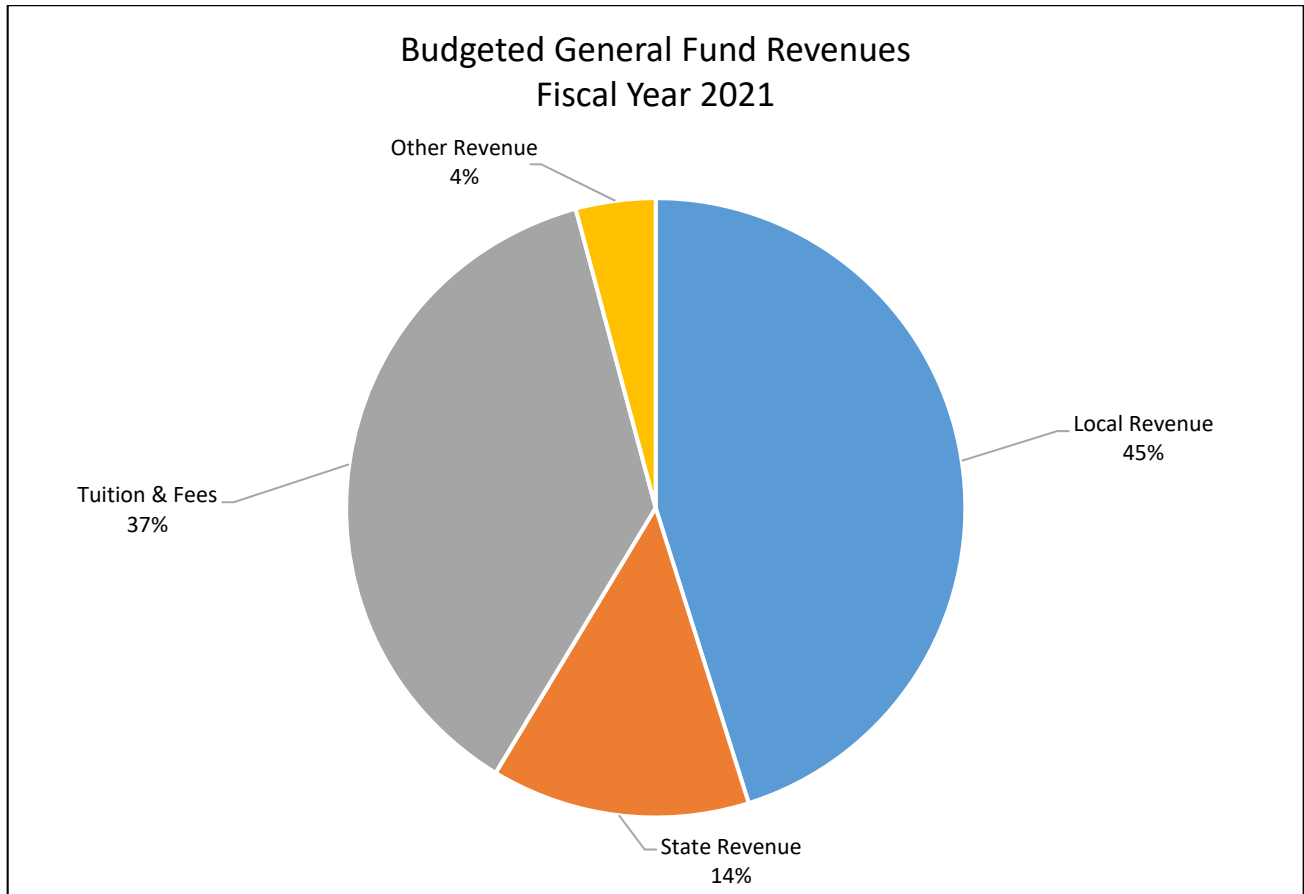


Chart 1

For FY21 only \$1,490,790 of state funding is budgeted for operations, capital equipment and building maintenance projects expenses.



# PROPERTY TAXES

As part of the annual budget process, the Board of Trustees adopts a tax levy resolution in December to be collected in the next fiscal year. The tax levy funds 45% of operations of the College.

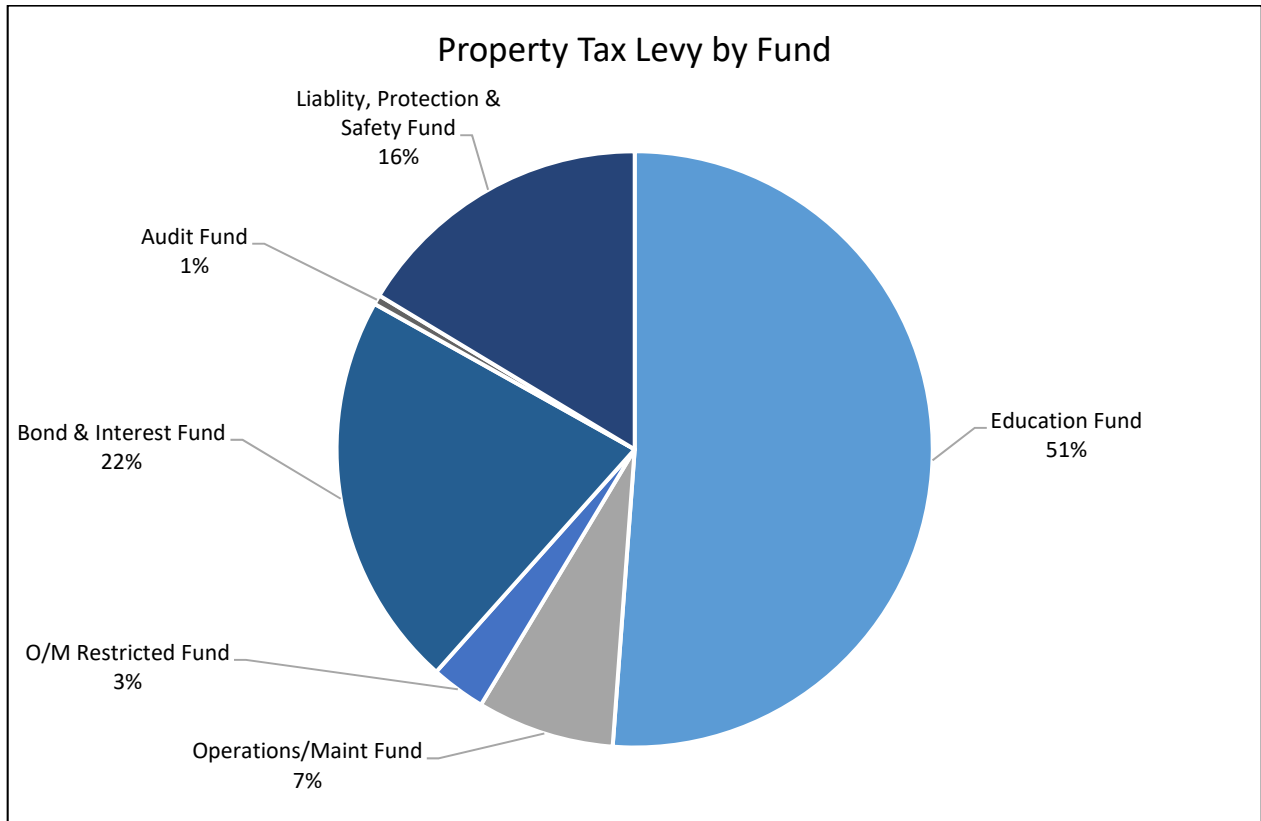


Chart 2

# TUITION

Richland's vision is to be the best and first choice for education. A key component to achieving this goal is to provide an accessible and affordable education, accomplished by keeping tuition as low as possible without impairing the quality or integrity of College programs and services. Richland's current in-district tuition rate is \$139.00 per credit hour. The College has made small tuition rate increases to maintain the quality of services provided but continues to remain below the state average.

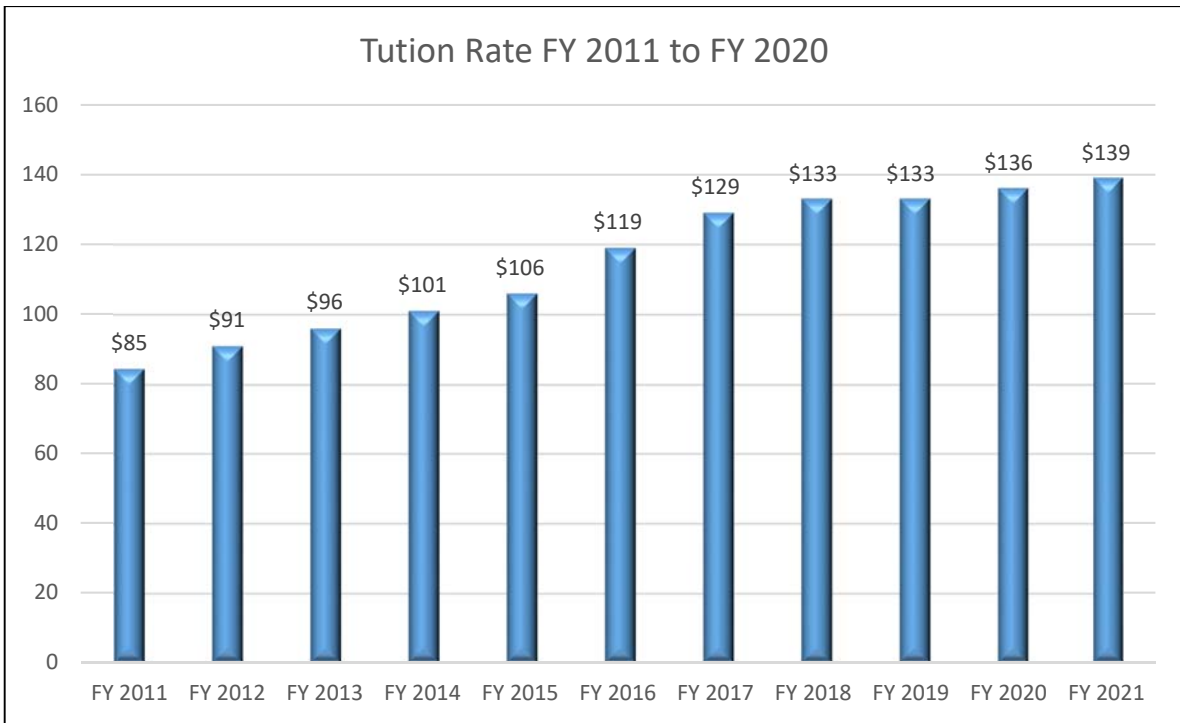


Chart 3

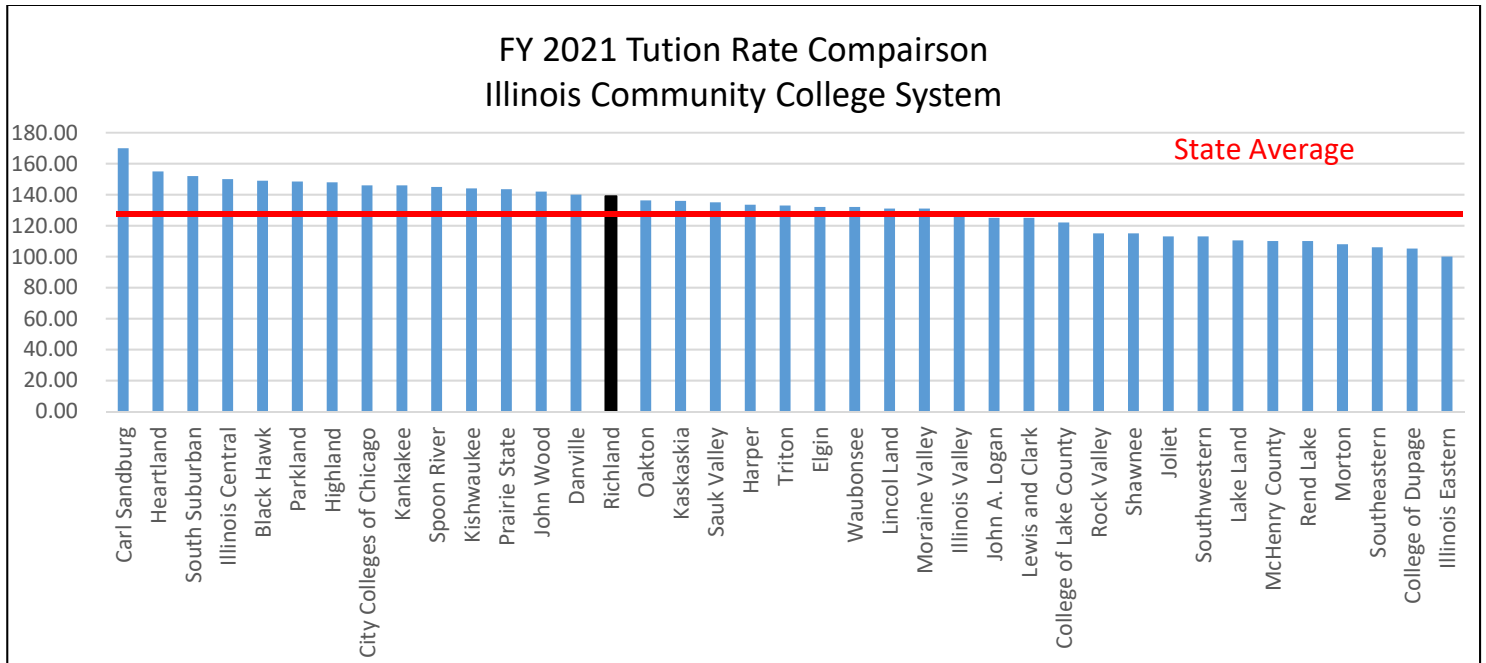
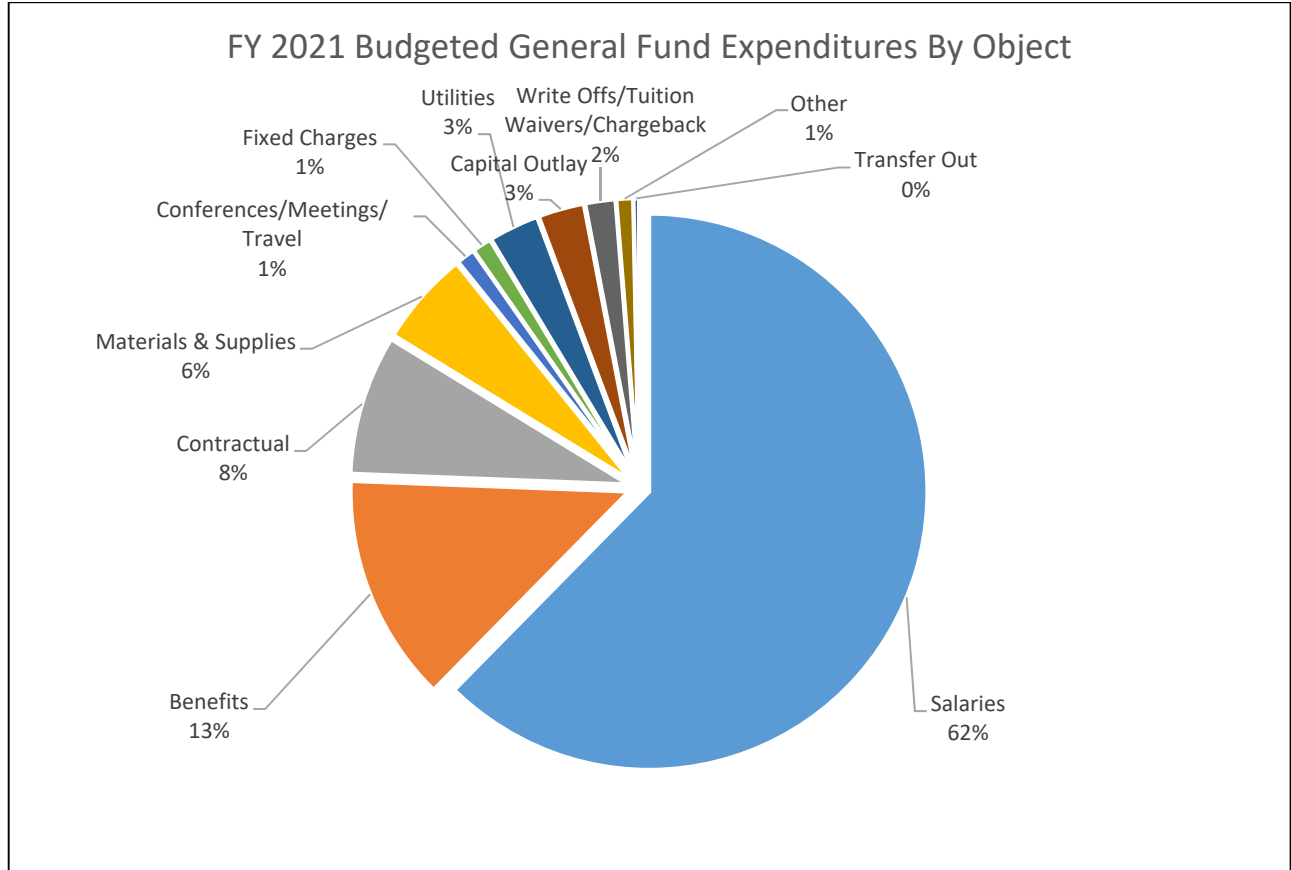


Chart 4

The budget was developed with the assumption that Richland will realize a 11% decrease in credit hour enrollment from last year.

# GENERAL FUND EXPENDITURES

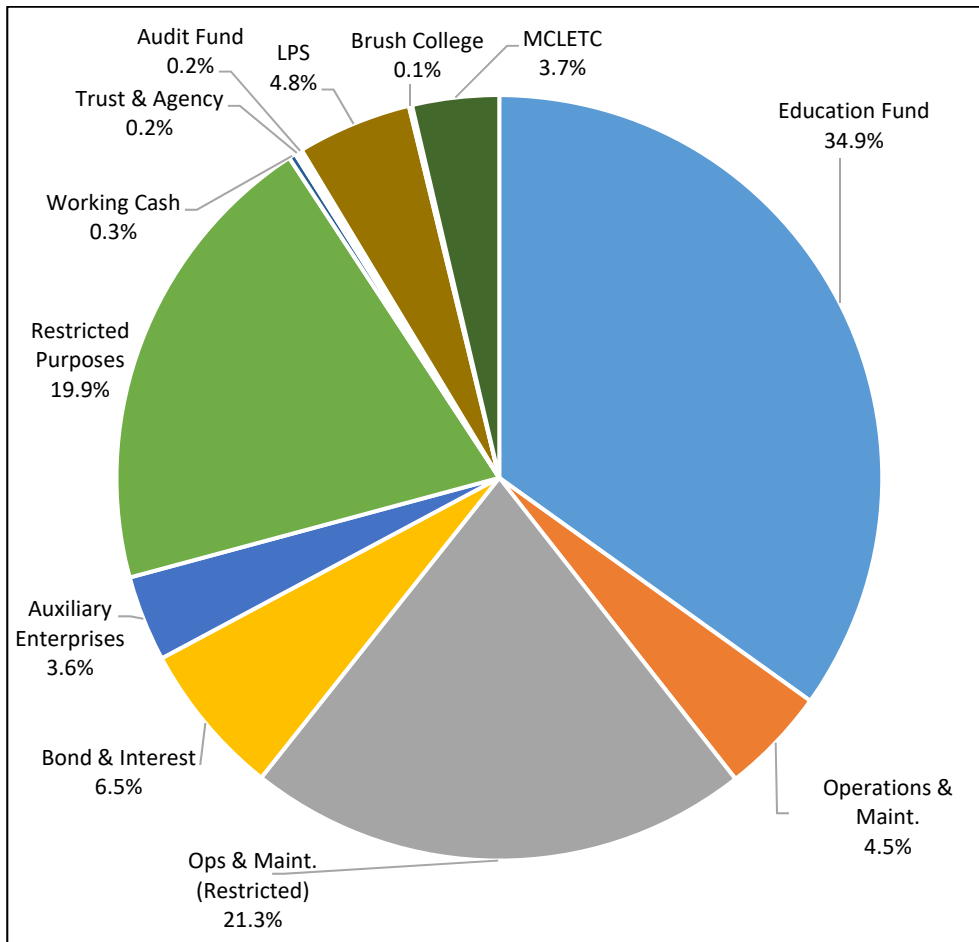
Object	FY 2021 Budget
Salaries	\$ 10,348,418
Benefits	2,194,764
Contractual Services	1,348,353
Materials & Supplies	910,689
Travel & Conferences	176,897
Fixed Charges	185,040
Utilities	482,485
Capital Outlay	442,364
Waivers & Chargebacks	290,000
Other	159,964
Transfer Out	51,310
Budget Contingency	817,012
<b>Total</b>	<b>\$ 17,407,296</b>



# BUDGETED EXPENDITURES ALL FUNDS

Fund	FY 2021 Budget
Education Fund	\$ 15,414,746
Operations & Maintenance Fund	1,992,550
Operations & Maintenance Fund (Restricted)*	9,392,053
Bond & Interest Fund	2,873,015
Auxiliary Enterprises Fund	1,599,932
Restricted Purposes Fund	8,809,520
Working Cash Fund	130,000
Trust & Agency Fund	73,425
Audit Fund	67,446
Liability, Protection & Safety Fund	2,134,428
Brush College LLC	61,570
Macon County Law Enforcement Training Center	1,616,497
<b>Total of All Funds</b>	<b>\$ 44,165,182</b>

\*Fund balance appropriations are included here.



## Operations and Maintenance Fund (Restricted)

Expenditures accounted for in this fund are typically non-recurring capital items and often relate to projects that take more than a year to complete.

## Bond and Interest Fund

This fund is used to account for payment of principal, interest and related charges on any outstanding long-term debt.

## Auxiliary Enterprises Fund

This fund is used to record revenues and expenditures related to providing services to students, faculty, staff and the public for which a fee is charged that is intended to recover associated costs.

## Restricted Purposes Fund

This fund is used to account for monies that have restrictions pertaining to their use, such as grants and financial aid.

## Trust and Agency Fund

This fund is used to account for monies that the College serves as fiscal custodian, such as student clubs.

## Liability, Protection & Safety Fund

This fund is used for expenditures related to risk management activities that make the College safer.

# MAJOR CAPITAL PROJECTS AND EQUIPMENT

Through the Facilities Department maintenance program and the Current Master Plan, several capital projects have been identified for funding in this budget. The Fiscal Year 2021 budget has funded \$9,549,217 in capital projects.

## CAPITAL PROJECTS

Project Description	Amount	Funding Source
Master Plan Phase 1 – South Wing Remodel	8,100,000	Operations & Maintenance Fund (Restricted) – Bonds
Parking Lot Repairs and Joint Sealing	\$62,000	Operations & Maintenance Fund
Directional / Wayfinding Signage	\$88,574	Operations & Maintenance Fund (Infrastructure Fee)
North End Grounds Outdoor Student Space	\$18,000	Operations & Maintenance Fund

Continuing From Prior Year Project Description	Amount	Funding Source
Handrails in Stair Towers to ADA standards	\$35,300	ICCB/CDB (75%) O&M Fd Restricted (25%)
Outside Entry Door Replacement throughout Campus	\$100,975	Operations & Maintenance Fund (Restricted)
Outside Door Replacement at Bistro	\$23,700	Operations & Maintenance Fund
Scherer Industrial Wing Sidewalk Replacement	\$36,100	Protection Health Safety Funds
Masonry / Sealant Replacement and Repairs	\$10,000	Protection Health Safety Funds
Roof Replacement and Repair	\$1,074,568	ICCB/CDB (75%) O&M Fd Restricted (25%)

During the development of the budget, capital equipment purchase requests were prioritized and submitted by Budget Managers. Richland has budgeted \$774,996 to replace and upgrade aging furniture in classrooms and student areas, outdated technology in classrooms and offices, and other aging or broken equipment.

## EQUIPMENT

Division	2021 Request	Planned Equipment Purchases		
		General Fund	Grants/Other Sources	Total
Auxiliary Services	\$6,000	\$6,000	\$0.00	\$6,000
Health Professions	35,890	35,890	0.00	35,890
Math, Science & Business	95,844	0.00	95,844	95,844
Administration & Operations	311,900	311,900	0.00	311,900
<b>Total</b>	<b>\$449,634</b>	<b>\$353,790</b>	<b>\$95,844</b>	<b>\$449,634</b>

**Equipment Funding Plan  
Fiscal Year 2021**

	Equipment Description	Qty Req	Funding Source	General Fund	Grants & Other Sources
Engineering Technology 13525	Desktop Process Control Trainers	3	Perkins		\$ 66,000.00
	<b>Engineering Technology Subtotal</b>			<b>\$ -</b>	<b>\$ 66,000.00</b>
Heating/Air Conditioning Technology 13539	Four-way Gas Furnace Trainer	1	Perkins		\$ 2,637.00
	<b>Heating/Air Conditioning Subtotal</b>			<b>\$ -</b>	<b>\$ 2,637.00</b>
Automotive Programs 13510/13511/13513	ProCut Car Brake Lathe	1	Perkins		\$ 10,900.00
	Kingpin OTC 4240A Brake Press	1	Perkins		\$ 2,800.00
	Atech Air Conditioning Trainer 1351	1	Perkins		\$ 13,507.00
	<b>Automotive Programs Subtotal</b>			<b>\$ -</b>	<b>\$ 27,207.00</b>
Nursing AAS 14588	Hill-Rom Patient Mate Jr. Overbed Table	1	Gen Fnds	\$ 790.00	
	Stryker FL28C Electric Hospital Beds	9	Gen Fnds	\$ 21,600.00	
	<b>Nursing AAS Subtotal</b>			<b>\$ 22,390.00</b>	<b>\$ -</b>
Surgical Technology 14557	LAPSIM Module for Surgical Training	1	Gen Fnds	\$ 13,500.00	
	<b>Surgical Tech Subtotal</b>			<b>\$ 13,500.00</b>	<b>\$ -</b>
Bistro 537/Café at Richland 44700	Double Stack Convection Oven Café (Replacement)	1	Gen Fnds	\$ 6,000.00	
	<b>Bistro/Café at Richland Subtotal</b>			<b>\$ 6,000.00</b>	<b>\$ -</b>
Maintenance 71710	Aluminum Dump Bed	1	Gen Fnds	\$ 7,500.00	
	<b>Maintenance Subtotal</b>			<b>\$ 7,500.00</b>	<b>\$ -</b>
Grounds 73730	JD Z930M Zero Turn Mower W/Bagger	1	Gen Fnds	\$ 15,000.00	
	Toro Turf Sweeper	1	Gen Fnds	\$ 12,600.00	
	Trac-Vac Vacuum Trailer	1	Gen Fnds	21,800.00	
	<b>Grounds Subtotal</b>			<b>\$ 49,400.00</b>	<b>\$ -</b>
General College Use 86860	Shilling Lobby Furniture	1	Gen Fnds	\$ 80,000.00	
	<b>General College Use Subtotal</b>			<b>\$ 80,000.00</b>	<b>\$ -</b>
Technical Services 88881	Administrative Machine Upgrades		Gen Fnds	\$ 30,000.00	
	Classroom/Lab Upgrades		Gen Fnds	\$ 65,000.00	
	Network Infrastructure Upgrades		Gen Fnds	\$ 80,000.00	
	<b>Technical Services Subtotal</b>			<b>\$ 175,000.00</b>	<b>\$ -</b>
<b>Total</b>				<b>\$ 353,790.00</b>	<b>\$ 95,844.00</b>

**Richland Community College  
Summary of Fiscal Year 2021 Budget by Fund**

	<b>General Funds</b>		<b>Special Revenue Funds</b>			<b>Debt Service Fund</b>
	Education Fund	Operations and Maintenance Fund	Restricted Purposes Fund	Audit Fund	Liability Protection and Settlement Fund	Bond and Interest Fund
Beginning Fund Balance *	\$6,927,212	\$1,139,628	\$80,997	\$76,334	\$2,078,120	\$54,090
Revenues**	15,414,746	1,992,550	8,809,520	67,446	2,134,428	2,873,015
Expenditures***	(14,822,124)	(1,992,550)	(8,809,520)	(55,860)	(1,647,085)	(2,873,015)
Net Operating Transfers	(51,302)	0	0	0	0	0
Ending Fund Balance	<u>\$7,468,532</u>	<u>\$1,139,628</u>	<u>\$80,997</u>	<u>\$87,920</u>	<u>\$2,565,463</u>	<u>\$54,090</u>

	<b>Capital Projects Fund</b>	<b>Proprietary Funds</b>			<b>Fiduciary Funds</b>		Totals
	Operations & Maintenance Fund (Restricted)	Auxiliary Enterprises Fund	Brush College LLC	Macon Co. Law Enforcement Training Ctr	Working Cash Fund	Trust and Agency Fund	
Beginning Fund Balance *	\$16,682,449	\$57,095	\$1,529,142	\$329,311	\$8,349,893	\$0	\$37,304,271
Revenues**	9,392,053	1,548,630	61,570	1,616,497	130,000	73,425	\$44,113,880
Expenditures***	(9,392,053)	(1,599,932)	(61,570)	(1,616,497)	(130,000)	(73,425)	(\$43,073,631)
Net Operating Transfers	0	51,302	0	0	0	0	\$0
Ending Fund Balance	<u>\$16,682,449</u>	<u>\$57,095</u>	<u>\$1,529,142</u>	<u>\$329,311</u>	<u>\$8,349,893</u>	<u>\$0</u>	<u>\$38,344,520</u>

*\*Estimated*

*\*\*Does not include Fund Balance Appropriations*

*\*\*\*Does not include Budget Contingency*

## Education Fund

### Revenues

	1617 Actual	1718 Actual	1819 Actual	1920 Budget	2021 Budget
<b>Student Tuition &amp; Fees</b>					
Chargeback	\$2,533	\$0	\$0	\$0	\$0
Tuition-Credit	\$5,861,605	\$5,765,209	\$5,446,301	\$5,656,032	\$5,517,878
Various Fees	\$655,594	\$698,277	\$742,578	\$823,194	\$606,562
	\$6,519,732	\$6,463,487	\$6,188,879	\$6,479,226	\$6,124,440
<b>Local Government Sources</b>					
Current Taxes	\$6,148,837	\$6,257,535	\$6,313,203	\$6,391,484	\$6,588,503
Interest on Taxes	\$708	\$743	\$2,862	\$600	\$6,000
	\$6,149,545	\$6,258,278	\$6,316,065	\$6,392,084	\$6,594,503
<b>State Government Sources</b>					
ICCB CTE Formula Grant	\$408,234	\$226,810	\$233,870	\$234,450	\$230,000
ICCB Credit Hour Grants	\$1,927,790	\$1,666,305	\$900,409	\$1,498,596	\$1,593,043
ICCB Equalization Grant	\$41,230	\$50,000	\$50,000	\$50,000	\$50,000
Replacement Taxes	\$521,859	\$385,224	\$360,091	\$280,000	\$325,000
	\$2,899,113	\$2,328,340	\$1,544,370	\$2,063,046	\$2,198,043
<b>Investment Revenue</b>					
Investment Revenue	\$7,131	\$24,718	\$129,433	\$54,650	\$61,000
	\$7,131	\$24,718	\$129,433	\$54,650	\$61,000
<b>Other Revenue</b>					
Bond Proceeds	\$366,617	\$0	\$0	\$0	\$0
Other Revenue	\$508,377	\$332,795	\$351,623	\$381,285	\$306,760
Transfer In	\$65,587	\$105,829	\$170,129	\$160,000	\$130,000
	\$940,581	\$438,624	\$521,752	\$541,285	\$436,760
<b>Education Fund Revenues</b>	<b>\$16,516,102</b>	<b>\$15,513,446</b>	<b>\$14,700,499</b>	<b>\$15,530,291</b>	<b>\$15,414,746</b>

### Expenditures

	1617 Actual	1718 Actual	1819 Actual	1920 Budget	2021 Budget
<b>Academic Support</b>					
Salaries	\$328,614	\$275,051	\$300,745	\$336,253	\$366,755
Employee Benefits	\$92,257	\$75,214	\$69,206	\$96,058	\$110,856
Contractual Services	\$1,973	\$3,334	\$3,966	\$4,604	\$7,303
Materials & Supplies	\$202,147	\$213,516	\$222,139	\$285,774	\$304,739
Conference & Meeting Exp	\$1,211	\$4,190	\$7,112	\$8,280	\$9,340
Utilities	\$9,880	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$1,797	\$0	\$0	\$0
	\$636,083	\$573,102	\$603,168	\$730,969	\$798,993
<b>Institutional Support</b>					
Salaries	\$2,314,482	\$1,539,541	\$1,593,083	\$1,794,362	\$1,844,100
Employee Benefits	\$668,711	\$548,395	\$384,051	\$520,893	\$507,826
Contractual Services	\$291,220	\$329,992	\$419,508	\$502,827	\$470,691
Materials & Supplies	\$178,699	\$184,872	\$145,212	\$201,970	\$195,095
Conference & Meeting Exp	\$69,432	\$64,147	\$76,840	\$107,960	\$93,750
Fixed Charges	\$67,069	\$113,188	\$131,520	\$104,495	\$74,850
Utilities	\$3,463	\$2,940	\$3,540	\$4,260	\$4,260
Capital Outlay	\$138,705	\$10,348	\$0	\$522,658	\$353,790
Other Expense	\$121,158	\$77,130	\$124,759	\$184,360	\$159,964
	\$3,852,939	\$2,870,554	\$2,878,513	\$3,943,785	\$3,704,326
<b>Instruction</b>					
Salaries	\$6,468,762	\$6,309,219	\$6,384,728	\$6,708,332	\$6,732,172
Employee Benefits	\$1,101,623	\$1,051,391	\$972,312	\$1,071,781	\$1,156,165



## Education Fund

### Instruction

Contractual Services	\$23,737	\$33,923	\$60,820	\$77,890	\$76,325
Materials & Supplies	\$125,017	\$105,180	\$135,593	\$214,607	\$195,484
Conference & Meeting Exp	\$10,606	\$19,517	\$27,967	\$49,454	\$44,473
Capital Outlay	\$0	\$0	\$3,032	\$0	\$0
	\$7,729,745	\$7,519,230	\$7,584,452	\$8,122,064	\$8,204,619

### Public Service

Salaries	\$0	\$260	\$0	\$89,085	\$94,805
Employee Benefits	\$0	\$0	\$0	\$25,313	\$829
Contractual Services	\$0	\$125	\$100	\$125	\$10,125
Materials & Supplies	\$0	\$725	\$400	\$1,500	\$1,250
Conference & Meeting Exp	\$0	\$0	\$0	\$5,250	\$4,700
Utilities	\$0	\$0	\$300	\$720	\$720
	\$0	\$1,110	\$800	\$121,993	\$112,429

### Scholarships & Waivers

Contractual Services	-\$170	\$0	\$0	\$0	\$0
Other Expense	\$208,261	\$171,160	\$168,534	\$240,000	\$240,000
Chargeback Expense	\$49,795	\$0	\$0	\$0	\$0
Tuition Adjustments	\$412,751	\$222,106	\$125,067	\$81,722	\$50,000
	\$670,638	\$393,266	\$293,600	\$321,722	\$290,000

### Student Services

Salaries	\$1,060,548	\$871,469	\$865,422	\$935,153	\$1,011,293
Employee Benefits	\$239,013	\$209,783	\$230,758	\$237,521	\$324,437
Contractual Services	\$109	\$7,619	\$872	\$5,724	\$22,584
Materials & Supplies	\$33,642	\$39,106	\$40,894	\$55,559	\$53,362
Conference & Meeting Exp	\$4,230	\$10,974	\$24,507	\$26,685	\$24,384
Capital Outlay	\$0	\$0	\$0	\$0	\$0
	\$1,337,542	\$1,138,951	\$1,162,453	\$1,260,642	\$1,436,060

### Transfers & Contingency

Transfers	\$399,840	\$69,820	\$531,318	\$154,155	\$51,308
Budget Contingency	\$0	\$0	\$0	\$874,961	\$817,012
	\$399,840	\$69,820	\$531,318	\$1,029,116	\$868,320

<b>Education Fund Expenditures</b>	<b>\$14,626,786</b>	<b>\$12,566,033</b>	<b>\$13,054,305</b>	<b>\$15,530,291</b>	<b>\$15,414,746</b>
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## Operations & Maintenance

	<b>Revenues</b>				
	<b>1617 Actual</b>	<b>1718 Actual</b>	<b>1819 Actual</b>	<b>1920 Budget</b>	<b>2021 Budget</b>
<b>Student Tuition &amp; Fees</b>					
Tuition-Credit	\$432,202	\$326,254	\$535,840	\$507,077	\$425,576
Various Fees	\$109,375	\$82,814	\$80,709	\$84,574	\$73,509
	<u>\$541,577</u>	<u>\$409,068</u>	<u>\$616,549</u>	<u>\$591,651</u>	<u>\$499,085</u>
<b>Local Government Sources</b>					
Current Taxes	\$894,317	\$911,925	\$917,929	\$928,772	\$958,676
Interest on Taxes	\$103	\$105	\$416	\$250	\$1,000
	<u>\$894,420</u>	<u>\$912,030</u>	<u>\$918,346</u>	<u>\$929,022</u>	<u>\$959,676</u>
<b>State Government Sources</b>					
ICCB Credit Hour Grants	\$0	\$0	\$750,000	\$278,074	\$62,000
	<u>\$0</u>	<u>\$0</u>	<u>\$750,000</u>	<u>\$278,074</u>	<u>\$62,000</u>
<b>Other Revenue</b>					
Facility Rental	\$239,818	\$270,487	\$270,413	\$264,805	\$252,455
Other Revenue	\$122,849	\$165,326	\$138,646	\$76,760	\$219,334
Transfer In	\$0	\$0	\$0	\$7,500	\$0
	<u>\$362,667</u>	<u>\$435,813</u>	<u>\$409,059</u>	<u>\$349,065</u>	<u>\$471,789</u>
<b>Operations &amp; Maintenance Revenues</b>	<b>\$1,798,663</b>	<b>\$1,756,912</b>	<b>\$2,693,954</b>	<b>\$2,147,812</b>	<b>\$1,992,550</b>

	<b>Expenditures</b>				
	<b>1617 Actual</b>	<b>1718 Actual</b>	<b>1819 Actual</b>	<b>1920 Budget</b>	<b>2021 Budget</b>
<b>Expenses</b>					
Salaries	\$268,080	\$174,354	\$173,727	\$298,173	\$299,295
Employee Benefits	\$84,620	\$39,137	\$47,807	\$98,933	\$94,651
Contractual Services	\$532,637	\$554,599	\$615,005	\$837,650	\$761,325
Materials & Supplies	\$83,534	\$113,423	\$111,538	\$167,760	\$160,760
Conference & Meeting Exp	\$150	\$54	\$0	\$708	\$250
Fixed Charges	\$320,900	\$282,253	\$255,512	\$135,610	\$110,190
Utilities	\$494,335	\$510,062	\$496,229	\$486,255	\$477,505
Capital Outlay	\$2,075	\$48,907	\$80,742	\$119,574	\$88,574
	<u>\$1,786,331</u>	<u>\$1,722,788</u>	<u>\$1,780,560</u>	<u>\$2,144,663</u>	<u>\$1,992,550</u>
<b>Public Safety</b>					
Salaries	\$2,122	\$2,468	\$5,844	\$0	\$0
Employee Benefits	\$2,718	\$1,053	\$67	\$0	\$0
Contractual Services	\$9,013	\$11,480	\$6,821	\$0	\$0
Materials & Supplies	\$873	\$1,255	\$832	\$0	\$0
Conference & Meeting Exp	\$52	\$780	\$401	\$0	\$0
	<u>\$14,778</u>	<u>\$17,036</u>	<u>\$13,965</u>	<u>\$0</u>	<u>\$0</u>
<b>Transfers &amp; Contingency</b>					
Transfers	\$0	\$0	\$750,000	\$0	\$0
Budget Contingency	\$0	\$0	\$0	\$3,149	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$750,000</u>	<u>\$3,149</u>	<u>\$0</u>
<b>Operations &amp; Maintenance Expenditures</b>	<b>\$1,801,109</b>	<b>\$1,739,824</b>	<b>\$2,544,525</b>	<b>\$2,147,812</b>	<b>\$1,992,550</b>

## Oper & Maint Restricted

	<b>Revenues</b>				
	<b>1617 Actual</b>	<b>1718 Actual</b>	<b>1819 Actual</b>	<b>1920 Budget</b>	<b>2021 Budget</b>
<b>Local Government Sources</b>					
Current Taxes	\$0	\$321,406	\$182,116	\$472,856	\$381,914
Interest on Taxes	\$0	\$37	\$92	\$50	\$500
	<u>\$0</u>	<u>\$321,443</u>	<u>\$182,208</u>	<u>\$472,906</u>	<u>\$382,414</u>
<b>Investment Revenue</b>					
Int on Cash/IL Funds Acc	\$3,009	\$14,843	\$15,647	\$9,000	\$20,000
Interest on Investments	\$30	\$0	\$0	\$0	\$0
	<u>\$3,038</u>	<u>\$14,843</u>	<u>\$15,647</u>	<u>\$9,000</u>	<u>\$20,000</u>
<b>Other Revenue</b>					
Bond Proceeds	\$363,383	\$80,976	\$0	\$14,970,000	\$0
FundBalanceAppropriation	\$0	\$0	\$0	\$538,889	\$8,129,985
Gifts/Donations	\$698,471	\$2,930,226	\$71	\$0	\$0
Grants Revenue	\$2,793	\$0	\$0	\$644,740	\$0
Proceeds-L/T Lease Cap.	\$0	\$134,110	\$0	\$0	\$0
Reimbursed Expenditures	\$0	\$0	\$427,148	\$0	\$0
Revenue-Misc/OtherSource	\$0	\$25,391	\$0	\$0	\$859,654
Transfer In	\$0	\$141,135	\$773,623	\$0	\$0
	<u>\$1,064,647</u>	<u>\$3,311,839</u>	<u>\$1,200,842</u>	<u>\$16,153,629</u>	<u>\$8,989,639</u>
<b>Oper &amp; Maint Restricted Revenues</b>	<b>\$1,067,686</b>	<b>\$3,648,125</b>	<b>\$1,398,697</b>	<b>\$16,635,535</b>	<b>\$9,392,053</b>

	<b>Expenditures</b>				
	<b>1617 Actual</b>	<b>1718 Actual</b>	<b>1819 Actual</b>	<b>1920 Budget</b>	<b>2021 Budget</b>
<b>Expenses</b>					
Contractual Services	\$9,304	\$84,888	\$1,674	\$29,632	\$0
Materials & Supplies	\$0	\$9,312	\$10,852	\$0	\$0
Capital Outlay	\$772,195	\$3,853,157	\$251,559	\$16,605,903	\$9,392,053
	<u>\$781,499</u>	<u>\$3,947,356</u>	<u>\$264,085</u>	<u>\$16,635,535</u>	<u>\$9,392,053</u>
<b>Transfers &amp; Contingency</b>					
Transfers	\$0	\$141,135	\$23,623	\$0	\$0
	<u>\$0</u>	<u>\$141,135</u>	<u>\$23,623</u>	<u>\$0</u>	<u>\$0</u>
<b>Oper &amp; Maint Restricted Expenditures</b>	<b>\$781,499</b>	<b>\$4,088,492</b>	<b>\$287,708</b>	<b>\$16,635,535</b>	<b>\$9,392,053</b>

## Bond & Interest Fund

	<b>Revenues</b>				
	<b>1617 Actual</b>	<b>1718 Actual</b>	<b>1819 Actual</b>	<b>1920 Budget</b>	<b>2021 Budget</b>
<b>Local Government Sources</b>					
Current Taxes	\$3,294,897	\$3,311,750	\$3,392,167	\$2,731,143	\$2,771,545
Interest on Taxes	\$380	\$383	\$1,543	\$750	\$1,500
	\$3,295,277	\$3,312,133	\$3,393,710	\$2,731,893	\$2,773,045
<b>Investment Revenue</b>					
Int on Cash/IL Funds Acc	\$3,868	\$7,858	\$3,560	\$2,800	\$3,000
	\$3,868	\$7,858	\$3,560	\$2,800	\$3,000
<b>Other Revenue</b>					
Bond Proceeds	\$0	\$739,024	\$0	\$100,205	\$0
FundBalanceAppropriation	\$0	\$0	\$0	\$0	\$96,970
	\$0	\$739,024	\$0	\$100,205	\$96,970
<b>Bond &amp; Interest Fund Revenues</b>	<b>\$3,299,145</b>	<b>\$4,059,015</b>	<b>\$3,397,271</b>	<b>\$2,834,898</b>	<b>\$2,873,015</b>

	<b>Expenditures</b>				
	<b>1617 Actual</b>	<b>1718 Actual</b>	<b>1819 Actual</b>	<b>1920 Budget</b>	<b>2021 Budget</b>
<b>Bond &amp; Interest</b>					
Fixed Charges	\$3,285,856	\$4,040,871	\$3,378,028	\$2,832,898	\$2,871,515
Other Expense	\$3,000	\$2,500	\$2,500	\$2,000	\$1,500
	\$3,288,856	\$4,043,371	\$3,380,528	\$2,834,898	\$2,873,015
<b>Bond &amp; Interest Fund Expenditures</b>	<b>\$3,288,856</b>	<b>\$4,043,371</b>	<b>\$3,380,528</b>	<b>\$2,834,898</b>	<b>\$2,873,015</b>

## Auxiliary Enterprises

	<b>Revenues</b>				
	<b>1617 Actual</b>	<b>1718 Actual</b>	<b>1819 Actual</b>	<b>1920 Budget</b>	<b>2021 Budget</b>
<b>Student Tuition &amp; Fees</b>					
Fitness Membership Fees	\$16,630	\$76,286	\$68,091	\$66,430	\$61,132
Fitness Tuition	\$13,559	\$11,495	\$7,581	\$6,800	\$6,800
Tuition-Credit	\$0	\$0	\$18,100	\$32,000	\$20,871
	\$30,189	\$87,781	\$93,772	\$105,230	\$88,803
<b>Customized Training</b>					
CPED Contract Revenue	\$53,042	\$62,964	\$64,426	\$53,000	\$36,000
CPED Credit Revenue	\$343,706	\$340,699	\$421,951	\$340,000	\$340,000
CPED Expense Billed	\$0	\$0	\$0	\$0	\$48,000
CPED Non-Credit Revenue	\$118,194	\$108,983	\$99,191	\$106,500	\$102,628
Fitness Ctr Contractual	\$0	\$900	\$640	\$0	\$0
	\$514,941	\$513,546	\$586,209	\$499,500	\$526,628
<b>Auxiliary Enterprises</b>					
Airline Catering	\$0	\$3,965	\$1,651	\$3,000	\$500
Catering Revenue	\$0	\$294,842	\$545,103	\$475,000	\$620,000
Sales Revenue	\$105,052	\$247,819	\$300,972	\$312,485	\$250,820
Special Event Revenue	\$74,489	\$52,913	\$30,273	\$33,885	\$27,000
Theatre Ticket Revenue	\$1,947	\$0	\$0	\$0	\$0
Vending Service Revenue	\$13,201	\$12,149	\$11,960	\$10,000	\$0
	\$194,689	\$611,689	\$889,958	\$834,370	\$898,320
<b>Investment Revenue</b>					
Int on Cash/IL Funds Acc	\$1,392	\$4,582	\$14,352	\$5,000	\$0
	\$1,392	\$4,582	\$14,352	\$5,000	\$0
<b>Other Revenue</b>					
Facility Rental	\$28,356	\$29,530	\$24,770	\$28,000	\$28,000
CCRS Paid Revenue	\$11,088	\$0	\$0	\$0	\$0
Child Care Revenue	\$89,577	\$0	\$0	\$0	\$0
Child Care Transfer Rev	\$60,738	\$0	\$0	\$0	\$0
Copy Center Fees	\$26,533	\$0	\$0	\$0	\$0
Customer Appreciation	\$0	\$8,327	\$9,148	\$7,000	\$6,000
FundBalanceAppropriation	\$0	\$0	\$0	\$16,565	\$0
Gifts/Donations	\$0	\$15,000	\$21,000	\$20,000	\$0
Reimbursed Expenditures	\$0	\$14,897	\$7,130	\$0	\$0
Revenue-Contractual	\$4,546	\$3,402	\$4,041	\$1,313	\$879
Revenue-Misc/OtherSource	\$7,495	\$236	\$41	\$0	\$0
Transfer In	\$415,734	\$114,425	\$464,788	\$66,820	\$51,302
	\$644,065	\$185,817	\$530,917	\$139,698	\$86,181
<b>Auxiliary Enterprises Revenues</b>	<b>\$1,385,276</b>	<b>\$1,403,414</b>	<b>\$2,115,208</b>	<b>\$1,583,798</b>	<b>\$1,599,932</b>

## Auxiliary Enterprises

### Expenditures

	1617 Actual	1718 Actual	1819 Actual	1920 Budget	2021 Budget
<b>Institutional Support</b>					
Capital Outlay	\$10,333	\$10,333	\$0	\$10,333	\$0
	\$58,104	\$10,333	\$0	\$10,333	\$0
<b>Instruction</b>					
Salaries	\$218,735	\$222,898	\$232,682	\$223,323	\$242,227
Employee Benefits	\$33,524	\$42,691	\$38,235	\$41,892	\$46,666
Contractual Services	\$35,556	\$39,506	\$33,768	\$37,775	\$36,775
Materials & Supplies	\$46,164	\$24,100	\$44,861	\$84,345	\$93,325
Conference & Meeting Exp	\$1,221	\$2,251	\$1,606	\$3,350	\$4,100
Fixed Charges	\$24,185	\$21,445	\$21,225	\$21,300	\$21,750
Capital Outlay	\$0	\$5,000	\$0	\$5,200	\$0
Other Expense	\$610	\$64	\$100	\$50	\$50
	\$359,995	\$357,956	\$372,477	\$417,235	\$444,893
<b>Public Service</b>					
Salaries	\$303,577	\$325,129	\$399,258	\$428,212	\$480,011
Employee Benefits	\$75,256	\$62,363	\$65,695	\$83,678	\$102,838
Contractual Services	\$23,375	\$31,822	\$36,967	\$41,597	\$19,575
Materials & Supplies	\$127,362	\$427,274	\$640,005	\$557,064	\$532,265
Conference & Meeting Exp	\$1,073	\$2,064	\$7,016	\$8,380	\$3,800
Fixed Charges	\$9,477	\$14,063	\$16,250	\$16,128	\$14,800
Utilities	\$281	\$176	\$62	\$125	\$0
Capital Outlay	\$0	\$44,767	\$14,271	\$20,000	\$0
Other Expense	\$1,077	\$624	\$1,247	\$300	\$1,750
	\$541,478	\$908,283	\$1,180,771	\$1,155,484	\$1,155,039
<b>Transfers &amp; Contingency</b>					
Transfers	\$0	\$60,000	\$404,730	\$0	\$0
Budget Contingency	\$0	\$0	\$0	\$6,746	\$0
	\$0	\$60,000	\$404,730	\$6,746	\$0
<b>Auxiliary Enterprises Expenditures</b>	<b>\$1,120,980</b>	<b>\$1,336,572</b>	<b>\$1,957,979</b>	<b>\$1,589,798</b>	<b>\$1,599,932</b>

## Restricted Purposes Fund

	<b>Revenues</b>				
	<b>1617 Actual</b>	<b>1718 Actual</b>	<b>1819 Actual</b>	<b>1920 Budget</b>	<b>2021 Budget</b>
<b>State Government Sources</b>					
ICCB CTE Formula Grant	\$0	\$23,690	\$0	\$0	\$0
	\$0	\$23,690	\$0	\$0	\$0
<b>Financial Aid</b>					
Financial Aid	\$6,670,253	\$6,441,617	\$6,759,290	\$8,095,379	\$7,352,221
	\$6,670,253	\$6,441,617	\$6,759,290	\$8,095,379	\$7,352,221
<b>Investment Revenue</b>					
Int on Cash/IL Funds Acc	\$302	\$537	\$882	\$0	\$500
Interest on Investments	\$750	\$1,149	\$1,200	\$0	\$100
	\$1,052	\$1,687	\$2,082	\$0	\$600
<b>Other Revenue</b>					
Contributions	\$0	\$0	\$0	\$45,000	\$0
FundBalanceAppropriation	\$0	\$0	\$0	\$79,830	\$0
Gifts/Donations	\$54,682	\$28,421	\$106,288	\$107,918	\$0
Grants Revenue	\$1,340,580	\$1,366,087	\$2,226,526	\$2,748,624	\$1,102,909
Revenue-Contractual	\$74,981	\$1,000	\$2,670	\$0	\$0
Revenue-Misc/OtherSource	\$10,168	\$16,339	\$200	\$0	\$0
Sale of Equipment	\$900	\$2,500	\$0	\$0	\$0
Transfer In	\$121,245	\$49,145	\$471,260	\$598,909	\$353,790
	\$1,602,557	\$1,463,492	\$2,806,944	\$3,580,281	\$1,456,699
<b>Restricted Purposes Fund Revenues</b>	<b>\$8,273,862</b>	<b>\$7,930,485</b>	<b>\$9,568,316</b>	<b>\$11,675,660</b>	<b>\$8,809,520</b>

	<b>Expenditures</b>				
	<b>1617 Actual</b>	<b>1718 Actual</b>	<b>1819 Actual</b>	<b>1920 Budget</b>	<b>2021 Budget</b>
<b>Academic Support</b>					
Salaries	\$14,462	\$15,713	\$28,277	\$10,306	\$0
Materials & Supplies	\$8,295	\$1,500	\$0	\$15,836	\$0
Capital Outlay	\$1,382	\$0	\$29,705	\$61,794	\$0
	\$24,139	\$17,213	\$57,982	\$87,936	\$0
<b>Childcare Services</b>					
Salaries	\$938	\$0	\$0	\$0	\$0
	\$938	\$0	\$0	\$0	\$0
<b>Expenses</b>					
Salaries	\$0	\$2,622	\$4,884	\$0	\$0
Contractual Services	\$0	\$0	\$0	\$10,000	\$0
Materials & Supplies	\$0	\$0	\$1,574	\$4,850	\$0
Capital Outlay	\$0	\$0	\$77,091	\$99,150	\$56,900
	\$0	\$2,622	\$83,549	\$114,000	\$56,900
<b>Financial Aid</b>					
Salaries	\$4,544	\$2,380	\$2,166	\$15,472	\$67,294
Financial Aid Expense	\$6,634,025	\$6,381,613	\$6,727,858	\$8,031,414	\$7,284,927
	\$6,638,569	\$6,383,993	\$6,730,024	\$8,046,886	\$7,352,221
<b>Institutional Support</b>					
Salaries	\$17,805	\$17,209	\$12,406	\$19,628	\$15,100
Employee Benefits	\$2,598	\$2,884	\$3,205	\$2,244	\$3,000
Contractual Services	\$6,383	\$500	\$5,000	\$46,971	\$11,000
Materials & Supplies	\$140	\$0	\$32,589	\$61,795	\$143,000
Conference & Meeting Exp	\$5,290	\$2,110	\$6,021	\$6,320	\$5,000

## Restricted Purposes Fund

### Institutional Support

Capital Outlay	\$8,247	\$0	\$136,644	\$138,051	\$130,000
	\$40,462	\$22,703	\$195,864	\$275,009	\$307,100

### Instruction

Salaries	\$143,175	\$221,211	\$208,394	\$274,098	\$120,000
Employee Benefits	\$11,555	\$12,329	\$24,722	\$44,691	\$10,500
Contractual Services	\$23,665	\$69,945	\$324,374	\$220,911	\$38,000
Materials & Supplies	\$61,929	\$45,103	\$120,441	\$149,092	\$8,200
Conference & Meeting Exp	\$1,115	\$1,520	\$89	\$1,886	\$0
Fixed Charges	\$5,215	\$5,305	\$27,658	\$41,249	\$0
Capital Outlay	\$69,299	\$135,108	\$355,358	\$426,373	\$40,890
	\$315,954	\$490,521	\$1,061,035	\$1,158,300	\$217,590

### Public Service

Salaries	\$131,518	\$33,610	\$74,957	\$26,168	\$20,000
Employee Benefits	\$49,494	\$7,225	\$8,939	\$1,160	\$1,200
Contractual Services	\$28,128	\$0	\$137,385	\$70,500	\$35,000
Materials & Supplies	\$30,256	\$3,076	\$37,224	\$171,283	\$0
Conference & Meeting Exp	\$11,104	\$0	\$360	\$0	\$0
Fixed Charges	\$6,950	\$0	\$21,828	\$18,142	\$0
Utilities	\$2,221	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$5,915	\$0	\$6,000
Other Expense	\$0	\$260	\$0	\$0	\$0
	\$259,671	\$44,172	\$286,609	\$287,253	\$62,200

### Student Activities

Salaries	\$130,587	\$143,952	\$168,274	\$383,250	\$380,784
Employee Benefits	\$33,635	\$42,106	\$43,002	\$69,689	\$144,476
Contractual Services	\$3,675	\$5,175	\$15,068	\$59,050	\$97,795
Materials & Supplies	\$12,988	\$5,049	\$5,825	\$16,470	\$6,100
Conference & Meeting Exp	\$17,109	\$24,383	\$44,953	\$21,950	\$9,954
Fixed Charges	\$0	\$0	\$0	\$20,428	\$0
Capital Outlay	\$0	\$0	\$6,788	\$36,230	\$0
Other Expense	\$0	\$0	\$0	\$2,500	\$0
	\$197,994	\$220,665	\$283,909	\$609,567	\$639,109

### Student Services

Salaries	\$280,659	\$305,273	\$344,835	\$371,317	\$111,620
Employee Benefits	\$109,746	\$128,826	\$155,337	\$175,898	\$54,400
Contractual Services	\$151,494	\$188,670	\$118,551	\$456,447	\$8,000
Materials & Supplies	\$16,951	\$19,681	\$36,835	\$23,258	\$380
Conference & Meeting Exp	\$5,565	\$16,631	\$8,075	\$30,701	\$0
Fixed Charges	\$54,156	\$53,434	\$32,941	\$33,087	\$0
Capital Outlay	\$770	\$3,573	\$6,523	\$0	\$0
Other Expense	\$5,778	\$0	\$0	\$0	\$0
	\$625,118	\$716,089	\$703,097	\$1,090,708	\$174,400

### Transfers & Contingency

Transfers	\$171,485	\$9,218	\$6,045	\$6,000	\$0
Budget Contingency	\$0	\$0	\$0	\$8,000	\$0
	\$171,485	\$9,218	\$6,045	\$14,000	\$0

### Restricted Purposes Fund Expenditures

	<b>\$8,274,329</b>	<b>\$7,907,197</b>	<b>\$9,408,114</b>	<b>\$11,683,660</b>	<b>\$8,809,520</b>
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## Working Cash Fund

### Revenues

	1617 Actual	1718 Actual	1819 Actual	1920 Budget	2021 Budget
<b>Investment Revenue</b>					
Interest on Working Cash	\$31,241	\$92,354	\$164,084	\$160,000	\$130,000
	\$31,241	\$92,354	\$164,084	\$160,000	\$130,000
<b>Working Cash Fund Revenues</b>	<b>\$31,241</b>	<b>\$92,354</b>	<b>\$164,084</b>	<b>\$160,000</b>	<b>\$130,000</b>

### Expenditures

	1617 Actual	1718 Actual	1819 Actual	1920 Budget	2021 Budget
<b>Transfers &amp; Contingency</b>					
Transfers	\$31,241	\$92,354	\$164,084	\$160,000	\$130,000
	\$31,241	\$92,354	\$164,084	\$160,000	\$130,000
<b>Working Cash Fund Expenditures</b>	<b>\$31,241</b>	<b>\$92,354</b>	<b>\$164,084</b>	<b>\$160,000</b>	<b>\$130,000</b>

## Trust & Agency Fund

	<b>Revenues</b>				
	<b>1617 Actual</b>	<b>1718 Actual</b>	<b>1819 Actual</b>	<b>1920 Budget</b>	<b>2021 Budget</b>
<b>Club Revenue</b>					
Club Revenue	\$19,612	\$29,413	\$29,474	\$121,505	\$15,800
	<u>\$19,612</u>	<u>\$29,413</u>	<u>\$29,474</u>	<u>\$121,505</u>	<u>\$15,800</u>
<b>Investment Revenue</b>					
Int on Cash/IL Funds Acc	\$0	\$4,257	\$0	\$2,500	\$2,500
	<u>\$0</u>	<u>\$4,257</u>	<u>\$0</u>	<u>\$2,500</u>	<u>\$2,500</u>
<b>Other Revenue</b>					
Contributions	\$48,000	\$62,111	\$60,466	\$66,430	\$55,125
Gifts/Donations	\$0	\$1	\$0	\$0	\$0
PIE-8th Grd Career Fair	\$0	\$485	\$0	\$500	\$0
PIE-College Fair Rev	\$2,366	\$2,087	\$1,340	\$1,425	\$0
PIE-Partners Salute	\$2,968	\$0	\$0	\$0	\$0
PIE-Youth Leadership	\$2,162	\$1,900	\$1,857	\$2,200	\$0
Transfer In	\$15,995	\$2,660	\$36,086	\$0	\$0
	<u>\$71,491</u>	<u>\$69,243</u>	<u>\$99,749</u>	<u>\$70,555</u>	<u>\$55,125</u>
<b>Trust &amp; Agency Fund Revenues</b>	<b>\$91,103</b>	<b>\$102,913</b>	<b>\$129,223</b>	<b>\$194,560</b>	<b>\$73,425</b>
	<b>Expenditures</b>				
	<b>1617 Actual</b>	<b>1718 Actual</b>	<b>1819 Actual</b>	<b>1920 Budget</b>	<b>2021 Budget</b>
<b>Institutional Support</b>					
Materials & Supplies	\$30	\$0	\$0	\$0	\$0
	<u>\$30</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Public Service</b>					
Contractual Services	\$4,891	\$2,488	\$2,396	\$2,925	\$0
Materials & Supplies	\$1,879	\$1,378	\$191	\$925	\$0
Conference & Meeting Exp	\$726	\$104	\$242	\$275	\$0
Fixed Charges	\$0	\$157	\$0	\$0	\$0
	<u>\$7,496</u>	<u>\$4,127</u>	<u>\$2,829</u>	<u>\$4,125</u>	<u>\$0</u>
<b>Student Organizations</b>					
Contractual Services	\$19,322	\$26,669	\$20,388	\$60,715	\$15,550
Materials & Supplies	\$30,782	\$47,216	\$52,626	\$106,830	\$48,050
Conference & Meeting Exp	\$13,489	\$13,450	\$13,143	\$19,590	\$9,125
Other Expense	\$4,020	\$4,535	\$4,150	\$3,300	\$700
	<u>\$67,613</u>	<u>\$91,870</u>	<u>\$90,308</u>	<u>\$190,435</u>	<u>\$73,425</u>
<b>Transfers &amp; Contingency</b>					
Transfers	\$15,995	\$6,917	\$36,086	\$0	\$0
	<u>\$15,995</u>	<u>\$6,917</u>	<u>\$36,086</u>	<u>\$0</u>	<u>\$0</u>
<b>Trust &amp; Agency Fund Expenditures</b>	<b>\$91,134</b>	<b>\$102,913</b>	<b>\$129,222</b>	<b>\$194,560</b>	<b>\$73,425</b>

## Audit Fund

### Revenues

	1617 Actual	1718 Actual	1819 Actual	1920 Budget	2021 Budget
<b>Local Government Sources</b>					
Current Taxes	\$85,622	\$63,486	\$64,928	\$65,906	\$66,871
Interest on Taxes	\$10	\$7	\$29	\$25	\$75
	\$85,631	\$63,493	\$64,958	\$65,931	\$66,946
<b>Investment Revenue</b>					
Int on Cash/IL Funds Acc	\$269	\$918	\$1,555	\$800	\$500
	\$269	\$918	\$1,555	\$800	\$500
<b>Audit Fund Revenues</b>	<b>\$85,901</b>	<b>\$64,411</b>	<b>\$66,513</b>	<b>\$66,731</b>	<b>\$67,446</b>

### Expenditures

	1617 Actual	1718 Actual	1819 Actual	1920 Budget	2021 Budget
<b>Institutional Support</b>					
Salaries	\$13,353	\$6,797	\$7,066	\$7,210	\$7,565
Employee Benefits	\$3,315	\$1,924	\$1,694	\$1,910	\$1,795
Contractual Services	\$45,200	\$46,600	\$48,000	\$45,500	\$46,500
	\$61,868	\$55,321	\$56,760	\$54,620	\$55,860
<b>Transfers &amp; Contingency</b>					
Budget Contingency	\$0	\$0	\$0	\$12,111	\$11,586
	\$0	\$0	\$0	\$12,111	\$11,586
<b>Audit Fund Expenditures</b>	<b>\$61,868</b>	<b>\$55,321</b>	<b>\$56,760</b>	<b>\$66,731</b>	<b>\$67,446</b>

## Liability & Protection

	<b>Revenues</b>				
	<b>1617 Actual</b>	<b>1718 Actual</b>	<b>1819 Actual</b>	<b>1920 Budget</b>	<b>2021 Budget</b>
<b>Student Tuition &amp; Fees</b>					
Insurance-StudentFees	\$13,404	\$10,584	\$10,384	\$13,000	\$10,000
	<u>\$13,404</u>	<u>\$10,584</u>	<u>\$10,384</u>	<u>\$13,000</u>	<u>\$10,000</u>
<b>Local Government Sources</b>					
Current Taxes	\$1,656,757	\$1,571,114	\$1,851,537	\$1,924,979	\$2,107,878
Interest on Taxes	\$191	\$181	\$831	\$700	\$1,500
	<u>\$1,656,948</u>	<u>\$1,571,295</u>	<u>\$1,852,368</u>	<u>\$1,925,679</u>	<u>\$2,109,378</u>
<b>Investment Revenue</b>					
Int on Cash/IL Funds Acc	\$8,005	\$21,261	\$29,487	\$18,000	\$15,000
Interest on Investments	\$100	\$50	\$100	\$100	\$50
	<u>\$8,105</u>	<u>\$21,312</u>	<u>\$29,587</u>	<u>\$18,100</u>	<u>\$15,050</u>
<b>Other Revenue</b>					
Revenue-Misc/OtherSource	\$0	\$0	\$0	\$5,429	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$5,429</u>	<u>\$0</u>
<b>Liability &amp; Protection Revenues</b>	<b>\$1,678,458</b>	<b>\$1,603,191</b>	<b>\$1,892,339</b>	<b>\$1,962,208</b>	<b>\$2,134,428</b>

	<b>Expenditures</b>				
	<b>1617 Actual</b>	<b>1718 Actual</b>	<b>1819 Actual</b>	<b>1920 Budget</b>	<b>2021 Budget</b>
<b>Institutional Support</b>					
Salaries	\$637,630	\$476,499	\$553,147	\$522,739	\$549,048
Employee Benefits	\$322,345	\$302,938	\$305,371	\$265,190	\$315,338
Contractual Services	\$297,457	\$254,129	\$189,384	\$64,200	\$59,800
Materials & Supplies	\$7,860	\$31,140	\$38,772	\$14,900	\$12,300
Conference & Meeting Exp	\$0	\$3,374	\$27,579	\$15,750	\$3,000
Fixed Charges	\$234,280	\$205,732	\$218,896	\$325,000	\$325,000
Capital Outlay	\$0	\$0	\$900	\$0	\$5,000
	<u>\$1,499,572</u>	<u>\$1,273,812</u>	<u>\$1,334,050</u>	<u>\$1,207,779</u>	<u>\$1,269,486</u>
<b>Public Safety</b>					
Salaries	\$0	\$0	\$58,827	\$156,746	\$184,515
Employee Benefits	\$0	\$0	\$10,050	\$24,510	\$30,206
Contractual Services	\$0	\$0	\$4,462	\$148,500	\$131,000
Materials & Supplies	\$0	\$0	\$17,871	\$27,290	\$24,650
Conference & Meeting Exp	\$0	\$0	\$387	\$6,800	\$3,000
Utilities	\$0	\$0	\$1,681	\$2,000	\$4,225
Capital Outlay	\$0	\$0	\$77,253	\$990	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$170,530</u>	<u>\$366,836</u>	<u>\$377,596</u>
<b>Transfers &amp; Contingency</b>					
Budget Contingency	\$0	\$0	\$0	\$367,058	\$487,346
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$367,058</u>	<u>\$487,346</u>
<b>Liability &amp; Protection Expenditures</b>	<b>\$1,499,572</b>	<b>\$1,273,812</b>	<b>\$1,504,580</b>	<b>\$1,941,673</b>	<b>\$2,134,428</b>

## Brush College LLC

<b>Revenues</b>					
	<b>1617 Actual</b>	<b>1718 Actual</b>	<b>1819 Actual</b>	<b>1920 Budget</b>	<b>2021 Budget</b>
<b>Auxiliary Enterprises</b>					
Special Event Revenue	\$0	\$85,885	\$0	\$35,000	\$0
	\$0	\$85,885	\$0	\$35,000	\$0
<b>Other Revenue</b>					
Facility Rental	\$7,627	\$6,622	\$5,267	\$3,500	\$5,000
	\$7,627	\$6,622	\$5,267	\$3,500	\$5,000
<b>Investment Revenue</b>					
Int on Cash/IL Funds Acc	\$76	\$253	\$690	\$250	\$400
	\$76	\$253	\$690	\$250	\$400
<b>Other Revenue</b>					
Farm Revenue	\$22,085	\$15,250	\$25,450	\$8,000	\$20,000
FundBalanceAppropriation	\$0	\$0	\$0	\$33,815	\$36,170
Gifts/Donations	\$100,000	\$0	\$0	\$0	\$0
In-Kind Contributions	\$22,500	\$0	\$0	\$0	\$0
Reimbursed Expenditures	\$1,441	\$1,983	\$0	\$12,000	\$0
Revenue-Contractual	\$0	\$11,250	\$0	\$12,000	\$0
Revenue-Misc/OtherSource	\$122,629	\$250	\$250	\$0	\$0
	\$268,655	\$28,733	\$25,700	\$65,815	\$56,170
<b>Brush College LLC Revenues</b>	<b>\$276,358</b>	<b>\$121,493</b>	<b>\$31,657</b>	<b>\$104,565</b>	<b>\$61,570</b>

<b>Expenditures</b>					
	<b>1617 Actual</b>	<b>1718 Actual</b>	<b>1819 Actual</b>	<b>1920 Budget</b>	<b>2021 Budget</b>
<b>Public Service</b>					
Contractual Services	\$226,072	\$95,593	\$3,446	\$20,290	\$5,120
Materials & Supplies	\$3,130	\$7,437	\$1,733	\$3,975	\$3,125
Conference & Meeting Exp	\$515	\$0	\$506	\$100	\$100
Fixed Charges	\$35,380	\$34,825	\$28,674	\$35,000	\$27,000
Utilities	\$30,785	\$44,183	\$26,228	\$45,000	\$26,000
Capital Outlay	\$96,286	\$99,500	\$0	\$0	\$0
Other Expense	\$90	\$72	\$113	\$200	\$225
	\$392,258	\$281,610	\$60,699	\$104,565	\$61,570
<b>Brush College LLC Expenditures</b>	<b>\$392,258</b>	<b>\$281,610</b>	<b>\$60,699</b>	<b>\$104,565</b>	<b>\$61,570</b>

## Law Enforcement Trng Ctr

	<b>Revenues</b>				
	<b>1617 Actual</b>	<b>1718 Actual</b>	<b>1819 Actual</b>	<b>1920 Budget</b>	<b>2021 Budget</b>
<b>Auxiliary Enterprises</b>					
Basic Corrections Acad	\$0	\$88,480	\$223,587	\$233,600	\$388,500
Basic Law Enforce Acad	\$0	\$359,845	\$1,037,005	\$915,954	\$1,097,950
Misc Law Enforce Trng	\$0	\$3,760	\$105,678	\$210,565	\$2,500
Uniform/Lodging Reimburs	\$0	\$25,896	\$59,540	\$59,007	\$80,925
Vending Service Revenue	\$0	\$0	\$0	\$0	\$250
	<u>\$0</u>	<u>\$477,982</u>	<u>\$1,425,809</u>	<u>\$1,419,126</u>	<u>\$1,570,125</u>
<b>Other Revenue</b>					
Gifts/Donations	\$0	\$341,057	\$143,353	\$185,000	\$27,500
Revenue-Contractual	\$0	\$0	\$75,000	\$0	\$13,872
Revenue-Misc/OtherSource	\$0	\$1,600	\$6,117	\$9,700	\$5,000
	<u>\$0</u>	<u>\$342,656</u>	<u>\$224,469</u>	<u>\$194,700</u>	<u>\$46,372</u>
<b>Law Enforcement Trng Ctr Revenues</b>	<b>\$0</b>	<b>\$820,638</b>	<b>\$1,650,279</b>	<b>\$1,613,826</b>	<b>\$1,616,497</b>

	<b>Expenditures</b>				
	<b>1617 Actual</b>	<b>1718 Actual</b>	<b>1819 Actual</b>	<b>1920 Budget</b>	<b>2021 Budget</b>
<b>Operations and Maintenance</b>					
Salaries	\$0	\$1,210	\$35,585	\$57,289	\$86,010
Employee Benefits	\$0	\$0	\$13,412	\$29,267	\$46,942
Contractual Services	\$0	\$30,267	\$37,914	\$57,960	\$47,700
Materials & Supplies	\$0	\$20,425	\$14,597	\$18,990	\$20,182
Utilities	\$0	\$33,033	\$52,698	\$66,100	\$71,900
Capital Outlay	\$0	\$35,410	\$0	\$0	\$6,600
Other Expense	\$0	\$0	\$181	\$0	\$0
	<u>\$0</u>	<u>\$120,345</u>	<u>\$154,388</u>	<u>\$229,606</u>	<u>\$279,334</u>
<b>Law Enforcement Center</b>					
Salaries	\$0	\$244,039	\$568,066	\$575,603	\$628,835
Employee Benefits	\$0	\$13,577	\$42,660	\$64,366	\$70,488
Contractual Services	\$0	\$119,122	\$360,549	\$432,490	\$447,320
Materials & Supplies	\$0	\$127,346	\$220,314	\$170,149	\$176,060
Conference & Meeting Exp	\$0	\$223	\$1,192	\$5,500	\$1,300
Fixed Charges	\$0	\$1,157	\$2,083	\$1,450	\$3,520
Utilities	\$0	\$1,080	\$1,440	\$1,440	\$1,440
Capital Outlay	\$0	\$166,529	\$30,863	\$16,000	\$0
Other Expense	\$0	\$0	\$5,815	\$6,500	\$8,200
	<u>\$0</u>	<u>\$673,072</u>	<u>\$1,232,981</u>	<u>\$1,273,498</u>	<u>\$1,337,163</u>
<b>Transfers &amp; Contingency</b>					
Budget Contingency	\$0	\$0	\$0	\$110,722	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$110,722</u>	<u>\$0</u>
<b>Law Enforcement Trng Ctr Expenditures</b>	<b>\$0</b>	<b>\$793,418</b>	<b>\$1,387,369</b>	<b>\$1,613,826</b>	<b>\$1,616,497</b>