

**AGENDA ITEM #X-D-1
AUGUST 6, 2020
HIGHLAND COMMUNITY COLLEGE BOARD**

TENTATIVE BUDGET FOR FISCAL YEAR 2021

RECOMMENDATION OF THE PRESIDENT: It is recommended that the Highland Community College Board approves the following Resolution regarding a Tentative Budget for 2020-2021 and setting the public hearing date thereon for September 22, 2020.

RESOLUTION: Be it resolved that the attached Tentative Budget for the fiscal year 2020-2021 be conveniently made available for public inspection after this date through September 22, 2020, and furthermore, that public notice be given of such hearing date at least 30 days prior to date of Public Hearing.

BACKGROUND: The Illinois Public Community College Act requires a budget in tentative form to be available for public review prior to a public hearing and adoption of the budget by the Trustees. Also, the Act requires public notification of such hearing date and the availability of the Tentative Budget for public inspection.

As in the past, adjustments will be made to the Tentative Budget prior to adoption of the Official Budget to be approved at the September 22, 2020, Board Meeting. Any such changes will be fully explained to the Board at the time of adoption. These changes result from later, more definite information becoming available.

The Official Budget must be adopted no later than September 30 and submitted to the Illinois Community College Board no later than October 15.

The FY21 Operating Funds budget includes expenses in excess of revenues amounting to \$151,516. At this time, it is estimated that ending Operating Funds fund balance at the end of FY21 will be \$4,187,644 or 29% of budgeted expenditures, which is in line with ICCB guidelines (20%-25% of budgeted expenditures). As noted above, many adjustments will be made between the adoption of the tentative budget and the permanent budget. Fall semester enrollment levels, FY20 results and/or adjustments made as a result of the annual audit, and budget reductions made by budget managers will be incorporated into the permanent budget.

BOARD ACTION: _____

HIGHLAND COMMUNITY COLLEGE

TENTATIVE BUDGET

JULY 1, 2020 - JUNE 30, 2021

HIGHLAND COMMUNITY COLLEGE
Proposed Budget
Summary of 2020-2021
Estimated Revenues By Source

| | Educational Fund | Operations & Maintenance Fund | Total Operating | Percent |
|---|----------------------|-------------------------------------|----------------------|---------------|
| LOCAL GOVERNMENT SOURCES | | | | |
| Current Taxes | \$ 2,584,155 | \$ 692,184 | \$ 3,276,339 | 23.4% |
| Back Taxes | 2,552,252 | 683,639 | 3,235,891 | 23.1% |
| Corporate Personal Prop. Replacement Tax | 400,000 | - | 400,000 | 2.9% |
| Total Local Government | \$ 5,536,407 | \$ 1,375,823 | \$ 6,912,230 | 49.4% |
| STATE GOVERNMENTAL SOURCES | | | | |
| ICCB Credit Hour Grants | 1,064,071 | 187,777 | 1,251,848 | 9.0% |
| ICCB Equalization Grant | 50,000 | - | 50,000 | 0.4% |
| ICCB Performance Based Grant | 15,000 | - | 15,000 | 0.1% |
| ICCB Career/Tech Education | 127,930 | - | 127,930 | 0.9% |
| Total State Government | \$ 1,257,001 | \$ 187,777 | \$ 1,444,778 | 10.3% |
| FEDERAL GOVERNMENT SOURCES | | | | |
| Financial aid | 8,300 | - | 8,300 | 0.1% |
| Other federal sources | 46,700 | - | 46,700 | 0.3% |
| Total Federal Government | \$ 55,000 | \$ - | \$ 55,000 | 0.4% |
| STUDENT TUITION AND FEES | | | | |
| Tuition | 4,322,575 | - | 4,322,575 | 30.9% |
| Fees | 610,925 | - | 610,925 | 4.4% |
| Total Tuition and Fees | \$ 4,933,500 | \$ - | \$ 4,933,500 | 35.2% |
| OTHER SOURCES | | | | |
| Facilities Rental | 16,000 | 84,714 | 100,714 | 0.7% |
| Interest on Investments | 97,000 | - | 97,000 | 0.7% |
| Other Revenue | 455,000 | 300 | 455,300 | 3.3% |
| Total Other Sources | \$ 568,000 | \$ 85,014 | \$ 653,014 | 4.7% |
| Total 2020-2021 Budgeted Revenue | \$ 12,349,908 | \$ 1,648,614 | \$ 13,998,522 | 100.0% |

HIGHLAND COMMUNITY COLLEGE
Summary of 2020-2021
Operating Budgeted Expenditures

| | Educational Fund | Operations & Maintenance Fund | Total Operating | % |
|--|----------------------|-------------------------------------|----------------------|---------------|
| BY PROGRAM: | | | | |
| Instruction | 7,586,635 | - | \$7,586,635 | 53.6% |
| Academic Support | 974,762 | - | 974,762 | 6.9% |
| Student Services | 1,194,994 | - | 1,194,994 | 8.5% |
| Public Services | 466,249 | - | 466,249 | 3.3% |
| Oper./Maint. of Plant | - | 1,501,132 | 1,501,132 | 10.6% |
| General Administration | 1,378,164 | - | 1,378,164 | 9.7% |
| Institutional Support | 1,173,959 | - | 1,173,959 | 8.3% |
| Transfers | (471,596) | (24,761) | (496,357) | -3.5% |
| Scholarships, Grants, Walvers | 370,500 | - | 370,500 | 2.6% |
| Total 2020-2021 Budgeted Expenditures | 12,673,667 | 1,476,371 | 14,150,038 | 100.0% |
| Less tuition chargeback | - | - | - | |
| Adjusted expenditures | \$ 12,673,667 | \$ 1,476,371 | \$ 14,150,038 | |
| BY OBJECT: | | | | |
| Salaries | \$8,818,875 | \$582,663 | \$9,401,538 | 66.4% |
| Employee Benefits | 2,099,875 | 203,150 | 2,303,025 | 16.3% |
| Contractual Services | 694,727 | 129,576 | 824,303 | 5.8% |
| General Materials and Supplies | 719,406 | 185,794 | 905,200 | 6.4% |
| Conferences and Meetings | 219,299 | - | 219,299 | 1.6% |
| Fixed Charges | 61,740 | - | 61,740 | 0.4% |
| Utilities | 18,100 | 672,751 | 690,851 | 4.9% |
| Capital Outlay | 31,372 | - | 31,372 | 0.2% |
| Other | 481,869 | (272,802) | 209,067 | 1.5% |
| Transfers | (471,596) | (24,761) | (496,357) | -3.5% |
| Total 2020-2021 Budgeted Expenditures | 12,673,667 | 1,476,371 | 14,150,038 | 100.0% |
| Less tuition chargeback | - | - | - | |
| Adjusted expenditures | \$ 12,673,667 | \$ 1,476,371 | \$ 14,150,038 | |

HIGHLAND COMMUNITY COLLEGE
2020-2021 Current Budgeted Expenditures
Educational Fund

| | <u>Appropriations</u> | <u>Totals</u> |
|--------------------------------|-----------------------|---------------|
| <u>INSTRUCTION</u> | | |
| Salaries | \$ 5,991,429 | |
| Employee Benefits | 1,194,164 | |
| Contractual Services | 112,445 | |
| General Materials and Supplies | 232,363 | |
| Conference and Meetings | 17,632 | |
| Fixed Charges | 11,000 | |
| Utilities | 700 | |
| Capital Outlay | 24,019 | |
| Other | <u>2,883</u> | |
| Total Instruction | | \$ 7,586,635 |
| <u>ACADEMIC SUPPORT</u> | | |
| Salaries | \$ 584,952 | |
| Employee Benefits | 166,151 | |
| Contractual Services | 30,461 | |
| General Materials and Supplies | 96,383 | |
| Conferences and Meetings | 95,681 | |
| Capital Outlay | 1,134 | |
| Other | | |
| Total Academic Support | | 974,762 |
| <u>STUDENT SERVICES</u> | | |
| Salaries | \$ 867,149 | |
| Employee Benefits | 267,535 | |
| Contractual Services | 29,359 | |
| General Materials and Supplies | 23,166 | |
| Fixed Charges | 7,100 | |
| Capital Outlay | 360 | |
| Other | <u>325</u> | |
| Total Student Services | | 1,194,994 |

**Estimated Expenditures 2020-2021
Educational Fund (cont.)**

PUBLIC SERVICES

| | | |
|--------------------------------|----|---------|
| Salaries | \$ | 191,288 |
| Employee Benefits | | 20,075 |
| Contractual Services | | 161,793 |
| General Materials and Supplies | | 35,933 |
| Conferences and Meetings | | 42,300 |
| Fixed Charges | | 9,760 |
| Other | | 5,100 |
| | | <hr/> |

Total Public Services \$ 466,249

GENERAL ADMINISTRATION

| | | |
|--------------------------------|----|---------|
| Salaries | \$ | 805,631 |
| Employee Benefits | | 223,600 |
| Contractual Services | | 106,079 |
| General Materials and Supplies | | 219,400 |
| Conferences and Meetings | | 18,624 |
| Fixed Charges | | 460 |
| Capital Outlay | | 859 |
| Other | | 3,511 |
| | | <hr/> |

Total General Administration 1,378,164

INSTITUTIONAL SUPPORT

| | | |
|--------------------------------|----|---------|
| Salaries | \$ | 378,426 |
| Employee Benefits | | 228,350 |
| Contractual Services | | 254,590 |
| General Materials and Supplies | | 112,161 |
| Conference and Meetings | | 45,062 |
| Fixed Charges | | 33,420 |
| Utilities | | 17,400 |
| Capital Outlay | | 5,000 |
| Other | | 99,550 |
| | | <hr/> |

Total Institutional Support 1,173,959

**Estimated Expenditures 2020-2021
Educational Fund (Cont.)**

| | |
|---|----------------------|
| <u>SCHOLARSHIPS, STUDENT GRANTS, & WAIVERS</u> | 370,500 |
| <u>TRANSFERS</u> | <u>(471,596)</u> |
| Total Educational Fund | <u>\$ 12,673,667</u> |

2020-2021 Estimated Expenditures

Operations and Maintenance Fund

| | <u>Appropriations</u> | <u>Totals</u> |
|---|-----------------------|---------------------|
| <u>OPERATION & MAINT. OF PLANT</u> | | |
| Salaries | \$ 582,663 | |
| Employee Benefits | 203,150 | |
| Contractual Services | 129,576 | |
| General Materials and Supplies | 185,794 | |
| Conferences and Meetings | - | |
| Utilities | 672,751 | |
| Other | <u>(272,802)</u> | |
| Total Operations and Maintenance of Plant | | 1,501,132 |
| <u>TRANSFERS</u> | | <u>(24,761)</u> |
| Total Operations and Maintenance Fund | | <u>\$ 1,476,371</u> |

2020-2021 Operations and Maintenance Fund, Restricted

BUDGETED REVENUE

| | <u>Revenues</u> | <u>Totals</u> |
|--|-----------------|-------------------|
| <u>LOCAL GOVERNMENTAL SOURCES</u> | | |
| Current Taxes | \$ 457,500 | |
| Back Taxes | 454,000 | |
| Total Local Governmental Sources | | \$ <u>911,500</u> |

BUDGETED EXPENDITURES

| | <u>Appropriations</u> | <u>Totals</u> |
|-------------------------------------|-----------------------|---------------------|
| <u>INSTITUTIONAL SUPPORT</u> | | |
| Contractual Services | \$ 258,000 | |
| Capital Outlay | 5,895,675 | |
| Transfer | <u>24,761</u> | |
| Total Expenditures | | \$ <u>6,178,436</u> |

2020-2021 Auxillary Enterprises Fund

BUDGETED REVENUE

| | <u>Revenues</u> | <u>Totals</u> |
|--------------------------------------|-----------------|---------------------|
| <u>SALES AND SERVICE FEES</u> | | |
| Activity Fee | \$ 495,000 | |
| Bookstore Sales | 455,200 | |
| Athletics | 50,640 | |
| Other | <u>121,000</u> | |
| Total Revenue | | \$ <u>1,121,840</u> |

BUDGETED EXPENDITURES

| | <u>Appropriations</u> | <u>Totals</u> |
|--------------------------------|-----------------------|---------------------|
| <u>STUDENT SERVICES</u> | | |
| Salaries | \$ 303,378 | |
| Employee Benefits | 47,760 | |
| Contractual Services | 84,566 | |
| General Materials and Supplies | 554,571 | |
| Conferences and Meetings | 241,563 | |
| Fixed Charges | 8,469 | |
| Capital Outlay | 7,406 | |
| Utilities | 600 | |
| Other | 23,308 | |
| Transfer | <u>(65,000)</u> | |
| Total Expenditures | | \$ <u>1,206,621</u> |

**2020-2021 Liability, Protection, and Settlement Fund
(SPECIAL LEVY TAX FUND)**

BUDGETED REVENUE

| | <u>Revenues</u> | <u>Totals</u> |
|--|-----------------|---------------------|
| <u>LOCAL GOVERNMENTAL SOURCES</u> | | |
| Current Taxes | \$ 595,000 | |
| Back Taxes | <u>592,500</u> | |
| | | \$ <u>1,187,500</u> |

BUDGETED EXPENDITURES

| | <u>Appropriations</u> | <u>Totals</u> |
|-------------------------------------|-----------------------|---------------------|
| <u>INSTITUTIONAL SUPPORT</u> | | |
| Salaries | \$ 300,530 | |
| Employee Benefits | 327,988 | |
| Contractual Services | 386,625 | |
| Materials & Supplies | 9,100 | |
| Conferences & Meetings | 15,555 | |
| Fixed Charges | 186,917 | |
| Utilities | <u>2,745</u> | |
| Total Expenditures | | \$ <u>1,229,460</u> |

2020-2021 Audit Fund
(SPECIAL LEVY TAX FUND)

BUDGETED REVENUE

| <u>LOCAL GOVERNMENTAL SOURCES</u> | <u>Revenues</u> | <u>Totals</u> |
|--|------------------------|-------------------------|
| Current Taxes | \$ 23,000 | |
| Back Taxes | <u>22,000</u> | |
| Total Local Governmental Sources | | \$ <u>45,000</u> |

BUDGETED EXPENDITURES

| <u>INSTITUTIONAL SUPPORT</u> | <u>Appropriations</u> | <u>Totals</u> |
|-------------------------------------|------------------------------|-------------------------|
| Contractual Services | <u>\$ 47,900</u> | |
| Total Expenditures | | \$ <u>47,900</u> |

2020-2021 Bond and Interest Fund

BUDGETED REVENUE

| | <u>Revenues</u> | <u>Totals</u> |
|--|-----------------|-------------------|
| <u>LOCAL GOVERNMENTAL SOURCES</u> | | |
| Current Taxes | \$ 577,588 | |
| Back Taxes | <u>171,498</u> | |
| Total Local Governmental Sources | | \$ <u>749,086</u> |

BUDGETED EXPENDITURES

| | <u>Appropriations</u> | <u>Totals</u> |
|-------------------------------------|-----------------------|---------------------|
| <u>INSTITUTIONAL SUPPORT</u> | | |
| Bond Principal & Interest | \$ 1,445,000 | |
| Other | <u>403,950</u> | |
| Total Institutional Support | | \$ <u>1,848,950</u> |

2020-2021 Restricted Purpose Fund

BUDGETED REVENUES

| | <u>Revenues</u> | <u>Totals</u> |
|--|-----------------|---------------------|
| <u>STATE GOVERNMENTAL SOURCES</u> | | |
| ICCB-Vocational Education | \$ 156,421 | |
| ICCB-Adult Education | 251,325 | |
| Other Ill. Governmental Sources | <u>109,193</u> | |
| | | \$ 516,939 |
| <u>FEDERAL GOVERNMENTAL SOURCES</u> | | |
| Dept. of Education | \$ 5,016,051 | |
| Other Federal Sources | <u>46,956</u> | |
| | | 5,063,007 |
| <u>OTHER SOURCES</u> | | |
| Student Tuition & Fees | \$ 605,000 | |
| Sales & Service Fees | 28,000 | |
| Investment Revenue | 19,346 | |
| Nongovernmental Gifts, Grants | 75,000 | |
| Other Revenue | <u>311,429</u> | |
| | | <u>1,038,775</u> |
| Grand Total | | <u>\$ 6,618,721</u> |

BUDGETED EXPENDITURES

| | <u>Appropriations</u> | <u>Totals</u> |
|------------------------------|-----------------------|---------------|
| <u>INSTRUCTION</u> | | |
| Salaries | \$ 329,529 | |
| Employee Benefits | 99,121 | |
| Contractual Services | 16,465 | |
| General Materials & Supplies | 82,613 | |
| Conference & Meeting | 49,420 | |
| Capital Outlay | 91,310 | |
| Other | <u>40,360</u> | |
| Total Instruction | | \$ 708,818 |

**Budgeted Expenditures
Restricted Purposes Fund (Cont.)**

ACADEMIC SUPPORT

| | | |
|------------------------------|--------------|-----------|
| Contractual Services | \$ 47,892 | |
| General Materials & Supplies | 6,220 | |
| Conference & Meeting | <u>2,500</u> | |
| Total Academic Support | | \$ 56,612 |

STUDENT SERVICES

| | | |
|------------------------------|---------------|------------|
| Salaries | \$ 339,547 | |
| Employee Benefits | 118,496 | |
| Contractual Services | 4,632 | |
| General Materials & Supplies | 29,689 | |
| Conference & Meeting | 47,595 | |
| Capital Outlay | 5,325 | |
| Other | <u>62,357</u> | |
| Total Student Services | | \$ 607,641 |

PUBLIC SERVICES

| | | |
|------------------------------|--------------|---------|
| Salaries | \$ 60,539 | |
| Employee Benefits | 5,772 | |
| Contractual Services | 11,500 | |
| General Materials & Supplies | 23,395 | |
| Conference & Meeting | 11,719 | |
| Fixed Charges | 25,046 | |
| Utilities | 4,152 | |
| Capital Outlay | 3,610 | |
| Other | <u>6,100</u> | |
| Total Public Services | | 151,833 |

GENERAL ADMINISTRATION

| | | |
|------------------------------|----------------|-----------|
| Salaries | \$ 220,434 | |
| Employee Benefits | 31,723 | |
| Contractual Services | 35,573 | |
| General Materials & Supplies | 39,147 | |
| Conference & Meeting | 650 | |
| Fixed Charges | 396,915 | |
| Capital Outlay | 3,487 | |
| Other | <u>399,096</u> | |
| Transfers | | |
| Total General Administration | | 1,127,025 |

**Budgeted Expenditures
Restricted Purposes Fund (Cont.)**

INSTITUTIONAL SUPPORT

| | | | |
|------------------------------|----|------------|---------|
| Salaries | \$ | 78,915 | |
| Employee Benefits | | 28,886 | |
| Contractual Services | | 548,134 | |
| General Materials & Supplies | | 1,950 | |
| Conference & Meeting | | <u>250</u> | |
| Total Institutional Support | | | 658,135 |

SCHOLARSHIPS, STUDENT GRANTS, & WAIVERS

| | | | |
|--------------------------------------|--|------------------|------------------|
| Salaries | | 79,947 | |
| Financial Aid | | <u>3,924,069</u> | |
| Total Scholarships, Grants & Waivers | | | <u>4,004,016</u> |

| | | | |
|-------------|--|--|---------------------|
| GRAND TOTAL | | | <u>\$ 7,314,080</u> |
|-------------|--|--|---------------------|

HIGHLAND COMMUNITY COLLEGE
Operating Funds (Education and Oper. & Maint. Funds Combined)
Comparison of Budget with End-of-Year
FY2020 & FY2021

| | FY'19 Actual | FY'20 Adopted Budget | FY'20 End-of-Yr. Projection | FY'21 Tentative Budget |
|---|---------------------|----------------------------|-----------------------------------|------------------------------|
| Local Taxes | \$6,220,295 | \$6,362,012 | \$6,366,738 | \$6,512,230 |
| Credit Hour Grants | 1,139,110 | 1,249,988 | 1,249,988 | 1,251,848 |
| Equalization | 50,000 | 50,000 | 50,000 | 50,000 |
| ICCB Career/Tech Education | 113,823 | 127,930 | 127,930 | 127,930 |
| ICCB Performance | 14,635 | 15,000 | 17,665 | 15,000 |
| CPP Replacement Tax | 398,652 | 450,000 | 431,059 | 400,000 |
| Federal Sources | 62,946 | 45,000 | 74,245 | 55,000 |
| Tuition & Fees | 5,163,633 | 5,050,500 | 4,962,477 | 4,933,500 |
| Sales & Services | 44,099 | 44,889 | 24,654 | 30,450 |
| Facilities Revenue | 99,950 | 112,714 | 92,149 | 100,714 |
| Interest on Investments | 95,007 | 97,000 | 72,641 | 97,000 |
| Gifts | 897,844 | 512,750 | 343,259 | 405,000 |
| Miscellaneous | 38,597 | 15,111 | 73,737 | 19,850 |
| Total Revenue | \$14,338,591 | \$14,132,894 | \$13,886,542 | \$13,998,522 |
| <u>EXPENDITURES:</u> | | | | |
| Salaries | \$8,749,245 | \$9,394,158 | \$9,160,609 | \$9,401,538 |
| Employee Benefits | 2,206,989 | 2,238,847 | 2,152,089 | 2,303,025 |
| Contractual Services | 720,944 | 835,346 | 694,021 | 824,303 |
| Materials & Supplies | 775,750 | 927,789 | 672,016 | 905,200 |
| Conference & Meeting | 200,172 | 295,939 | 146,632 | 219,299 |
| Fixed Charges | 480,920 | 64,295 | 53,050 | 61,740 |
| Utilities | 670,220 | 669,351 | 612,611 | 690,851 |
| Capital Outlay | 40,974 | 18,486 | 49,511 | 31,372 |
| Other Expenditures | 218,922 | 156,630 | 209,603 | 209,067 |
| Transfers Out | 132,930 | 73,660 | 143,325 | 70,250 |
| Transfers In | (200,549) | (541,607) | (153,825) | (566,607) |
| Total Expenditures | \$13,996,517 | \$14,132,894 | \$13,739,642 | \$14,150,038 |
| | | | | |
| Excess of Revenues Over Expenditures | \$342,074 | \$0 | \$146,900 | (\$151,516) |
| | | | | |
| Beginning Fund Balance | 3,850,186 | 4,192,260 | 4,192,260 | 4,339,160 |
| | | | | |
| Ending Fund Balance | \$4,192,260 | \$4,192,260 | \$4,339,160 | \$4,187,644 |

Schedule II

**HIGHLAND COMMUNITY COLLEGE
BUDGETED REVENUE COMPARISON**

| | Adopted Budget 2019-2020 | | Tentative Budget 2020-2021 | |
|-----------------------------------|-----------------------------|---------------|-------------------------------|---------------|
| | Total Operating Funds | Percent | Total Operating Funds | Percent |
| LOCAL GOVT. | | | | |
| Current taxes | \$3,220,277 | 22.8% | \$3,276,339 | 23.4% |
| Back taxes | 3,141,735 | 22.2% | 3,235,891 | 23.1% |
| Corp PP tax | 450,000 | 3.2% | 400,000 | 2.9% |
| Total Local Govt. | \$6,812,012 | 48.2% | \$6,912,230 | 49.4% |
| STATE GOVT. | | | | |
| ICCB | \$1,249,988 | 8.8% | \$1,251,848 | 8.9% |
| Equalization | 50,000 | 0.4% | 50,000 | 0.4% |
| Performance | 15,000 | 0.0% | 15,000 | 0.1% |
| ICCB Career/Tech Ed | 127,930 | 0.9% | 127,930 | 0.9% |
| Total State Govt. | \$1,442,918 | 10.2% | \$1,444,778 | 10.2% |
| FEDERAL GOVT. | | | | |
| Dept of Ed | \$0 | 0.0% | \$8,300 | 0.1% |
| Other Federal sources | \$45,000 | 0.3% | \$46,700 | 0.3% |
| Total Fed. Govt. | \$45,000 | 0.3% | \$55,000 | 0.4% |
| TUITION & FEES | | | | |
| Tuition | \$4,434,960 | 31.4% | \$4,322,575 | 30.9% |
| Fees | 615,540 | 4.4% | 610,925 | 4.4% |
| Total Tuit. & Fees | \$5,050,500 | 35.7% | \$4,933,500 | 35.2% |
| OTHER | | | | |
| Facilities | \$112,714 | 0.8% | \$100,714 | 0.7% |
| Interest | 97,000 | 0.7% | 97,000 | 0.7% |
| Other | 572,750 | 4.1% | 455,300 | 3.3% |
| Total Other | \$782,464 | 5.5% | \$653,014 | 4.7% |
| TOTAL BUDGETED REVENUE | \$14,132,894 | 100.0% | \$13,998,522 | 100.0% |

Schedule III

HIGHLAND COMMUNITY COLLEGE
Comparison of Operating Funds Budgets
2019-2020 vs. 2020-2021

| | Adopted Budget 2019-2020 | | Tentative Budget 2020-2021 | |
|------------------------------------|-----------------------------|---------------|-------------------------------|---------------|
| | Amount | % to Total | Amount | % to Total |
| BY PROGRAM: | | | | |
| Instruction | \$7,340,663 | 51.9% | \$7,586,635 | 53.6% |
| Academic Support | 961,976 | 6.8% | 974,762 | 6.9% |
| Student Services | 1,170,164 | 8.3% | 1,194,994 | 8.5% |
| Public Services | 542,447 | 3.8% | 466,249 | 3.3% |
| Oper./Maint. of Plant | 1,513,915 | 10.7% | 1,501,132 | 10.6% |
| General Administration | 1,352,487 | 9.6% | 1,378,164 | 9.7% |
| Institutional Support | 1,414,189 | 10.0% | 1,173,959 | 8.3% |
| Transfers | (467,947) | -3.3% | (496,357) | -3.5% |
| Scholarships, Grants, Waivers | 305,000 | 2.2% | 370,500 | 2.6% |
| Total Budgeted Expenditures | \$14,132,894 | 100.0% | \$14,150,038 | 100.0% |
| BY OBJECT: | | | | |
| Salaries | \$9,394,158 | 66.5% | \$9,401,538 | 66.4% |
| Employee Benefits | 2,238,847 | 15.8% | 2,303,025 | 16.4% |
| Contractual Services | 835,346 | 5.9% | 824,303 | 5.8% |
| General Materials and Supplies | 927,789 | 6.6% | 905,200 | 6.4% |
| Conferences and Meetings | 295,939 | 2.1% | 219,299 | 1.5% |
| Fixed Charges | 64,295 | 0.5% | 61,740 | 0.4% |
| Utilities | 669,351 | 4.7% | 690,851 | 4.9% |
| Capital Outlay | 18,486 | 0.1% | 31,372 | 0.2% |
| Other | 156,630 | 1.1% | 209,067 | 1.5% |
| Transfers | (467,947) | -3.3% | (496,357) | -3.5% |
| Total Budgeted Expenditures | \$14,132,894 | 100.0% | \$14,150,038 | 100.0% |

Schedule IV

HIGHLAND COMMUNITY COLLEGE
Equalized Assessed Valuation
2020-2021 Projection

| | Year | EAV | Year to Year % Increase (Decrease) | |
|---------|-----------|---------------|--|---------------------|
| Actual: | 1989-90 | 597,203,089 | 5.8% | E. Dubuque added |
| | 1990-91 | 663,144,420 | 11.0% | Galena added |
| | 1991-92 | 688,974,542 | 3.9% | |
| | 1992-93 | 730,931,344 | 6.1% | |
| | 1993-94 | 781,717,951 | 6.9% | |
| | 1994-95 | 840,383,689 | 7.5% | |
| | 1995-96 | 923,327,827 | 9.9% | |
| | 1996-97 | 995,518,257 | 7.8% | |
| | 1997-98 | 1,068,756,929 | 7.4% | |
| | 1998-99 | 1,143,125,502 | 7.0% | |
| | 1999-2000 | 1,205,197,717 | 5.4% | |
| | 2000-2001 | 1,255,623,585 | 4.2% | |
| | 2001-2002 | 1,298,774,630 | 3.4% | |
| | 2002-2003 | 1,347,623,431 | 3.8% | |
| | 2003-2004 | 1,401,819,720 | 4.0% | |
| | 2004-2005 | 1,417,065,616 | 1.1% | |
| | 2005-2006 | 1,489,291,126 | 5.1% | |
| | 2006-2007 | 1,595,858,829 | 7.2% | |
| | 2007-2008 | 1,726,413,030 | 8.2% | |
| | 2008-2009 | 1,852,555,264 | 7.3% | |
| | 2009-2010 | 1,874,499,116 | 1.2% | |
| | 2010-2011 | 1,846,385,233 | -1.5% | |
| | 2011-2012 | 1,783,112,157 | -3.4% | |
| | 2012-2013 | 1,723,242,610 | -3.4% | |
| | 2013-2014 | 1,653,203,596 | -4.1% | |
| | 2014-2015 | 1,651,976,422 | -0.1% | |
| | 2015-2016 | 1,660,234,440 | 0.5% | |
| | 2016-2017 | 1,687,148,342 | 1.6% | |
| | 2017-2018 | 1,721,936,668 | 2.1% | |
| | 2018-2019 | 1,769,991,166 | 2.8% | |
| | 2019-2020 | 1,823,037,288 | 3.0% | |
| Est | 2020-2021 | 1,845,825,254 | 1.2% | |

Summary of EAV

| By County | Actual 2018-2019 | Actual 2019-2020 | % Increase | Estimated 2020-2021 | % Increase (Decrease) |
|------------------|------------------------|------------------------|---------------|------------------------|--------------------------|
| Stephenson | 639,458,779 | 661,195,625 | 3.4% | | |
| Ogle | 131,837,942 | 139,172,852 | 5.6% | | |
| Carroll | 268,845,001 | 283,619,951 | 5.5% | | |
| Jo Daviess | 729,849,444 | 739,048,860 | 1.3% | | |
| Total EAV | \$1,769,991,166 | \$1,823,037,288 | 3.0% | \$1,845,825,254 | 1.2% |

Schedule V

HIGHLAND COMMUNITY COLLEGE
Levy
2020-2021 Projection

EDUCATIONAL FUND

| | Back Taxes | Current Taxes | Total |
|-------------------------------|--------------------|--------------------|--------------------|
| 2019 EAV/100 x \$.28 x .5 | \$2,552,252 | | \$2,552,252 |
| 2020 est EAV/100 x \$.28 x .5 | | \$2,584,155 | 2,584,155 |
| Total Taxes | \$2,552,252 | \$2,584,155 | \$5,136,407 |

BUILDING FUND

| | | | |
|--------------------------------|------------------|------------------|--------------------|
| 2019 EAV/100 x \$.075 x .5 | \$683,639 | | \$683,639 |
| 2020 est EAV/100 x \$.075 x .5 | | \$692,184 | 692,184 |
| Total Taxes | \$683,639 | \$692,184 | \$1,375,823 |

TAX RATE PER \$100 EAV

| Levy Year | EAV | Bond and Interest Fund | | | | | | | | | | Total Rate |
|-----------|---------------|------------------------|--------------|-------------|-------------------------|-------------------------------------|-------------|---------------|-------------|-----------------------------------|--|------------|
| | | Operating Fund | Special Levy | Bldg. Bonds | Working Cash Fund Bonds | Protection, Health, or Safety Bonds | Eqpt. Bonds | Funding Bonds | Bonds Total | Protection Health, or Safety Levy | | |
| 2010 | 1,846,385,233 | 0.3550 | 0.0592 | 0.0043 | 0.0043 | 0.0211 | 0.0238 | 0.0492 | 0.0216 | 0.4850 | | |
| 2011 | 1,783,112,157 | 0.3550 | 0.0616 | 0.01081 | 0.01081 | 0.01833 | 0.02251 | 0.0517 | 0.0252 | 0.4935 | | |
| 2012 | 1,723,242,610 | 0.3550 | 0.0629 | 0.03846 | 0.03846 | 0.01848 | 0.0569 | 0.0569 | 0.0029 | 0.4778 | | |
| 2013 | 1,653,203,593 | 0.3550 | 0.0600 | 0.0227 | 0.0227 | 0.03764 | 0.0603 | 0.0603 | 0.0091 | 0.4845 | | |
| 2014 | 1,651,976,422 | 0.3550 | 0.0601 | 0.04199 | 0.04199 | 0.02013 | 0.0621 | 0.0621 | 0.0061 | 0.4833 | | |
| 2015 | 1,660,234,440 | 0.3550 | 0.0599 | 0.09938 | 0.09938 | 0.0039 | 0.1033 | 0.1033 | 0.0482 | 0.5664 | | |
| 2016 | 1,687,148,342 | 0.3550 | 0.0589 | 0.06011 | 0.06011 | 0.03937 | 0.0995 | 0.0995 | 0.0474 | 0.5608 | | |
| 2017 | 1,721,936,668 | 0.3550 | 0.0611 | 0.03807 | 0.03807 | 0.06092 | 0.0990 | 0.0990 | 0.03954 | 0.5546 | | |
| 2018 | 1,747,765,718 | 0.3550 | 0.061 | 0.0374 | 0.0374 | 0.0614 | 0.0988 | 0.0988 | 0.0415 | 0.5563 | | |
| 2019 | 1,823,037,288 | 0.3550 | 0.0677 | | | 0.0322 | 0.0647 | 0.0969 | 0.05 | 0.5696 | | |

HIGHLAND COMMUNITY COLLEGE**Summary of Fiscal Year 2021 Budget by Fund**

| | General | | Capital Projects | Proprietary Fund | |
|--|--------------------------------|--------------------------------|---|-------------------------|------------------------------|
| | Education Fund | Operations & Maint. Fund | Operations & Maint. (Restricted) | Auxiliary Fund | |
| Est. Beginning Balance | \$2,646,127 | \$1,693,033 | \$6,326,585 | \$261,218 | |
| Budgeted Revenues | 12,349,908 | 1,648,614 | 911,500 | 1,121,840 | |
| Budgeted Expend. | 13,145,263 | 1,501,132 | 6,153,675 | 1,206,621 | |
| Budgeted Transfers to Other Funds | 70,250 | | 24,761 | | |
| Budgeted Transfers from Other Funds | 541,846 | 24,761 | | 65,000 | |
| Budgeted Ending Bal. | \$2,322,368 | \$1,865,276 | \$1,059,649 | \$241,437 | |
| | Special Revenue | | | Debt Service | |
| | Restricted Purposes Fund | Audit Fund | Liability, Protection, & Settlement Fund | Working Cash Fund | Bond and Interest Fund |
| Est. Beginning Balance | \$1,135,160 | \$4,838 | \$311,054 | \$10,338,286 | \$957,483 |
| Budgeted Revenue | 6,618,721 | 45,000 | 1,085,000 | 145,000 | 749,086 |
| Budgeted Expend. | 6,914,984 | 47,900 | 1,144,864 | 7,500 | 1,848,950 |
| Budgeted Transfers to Other Funds | 404,346 | | | 137,500 | |
| Budgeted Transfers from Other Funds | 5,250 | | | | |
| Budgeted Ending Bal. | \$439,801 | \$1,938 | \$251,190 | \$10,338,286 | (\$142,381) |

The Official Budget, which is accurately summarized in this document, was approved by the Board on July 28, 2020.

ATTEST: _____
Secretary, Board of Trustees

**AGENDA ITEM #X-D-2
AUGUST 6, 2020
HIGHLAND COMMUNITY COLLEGE BOARD**

**SERVICE PROVISION AGREEMENT BETWEEN
HIGHLAND COMMUNITY COLLEGE AND
NEW HORIZONS COUNSELING CENTER FOR THE PROVISION OF
STUDENT MENTAL HEALTH SERVICES**

RECOMMENDATION OF THE PRESIDENT: It is recommended that the Board of Trustees approves the attached service provision agreement between Highland Community College and New Horizons Counseling Center for the provision of student mental health assessments, crisis counseling, consultation, and training at a rate of \$100.00/hour for a minimum of 10 hours per week and a maximum of 15 hours per week while classes are in session during FY21.

BACKGROUND: Highland Community College opened a campus counseling center in 2009 in response to an identified need for behavioral health services. During the summer 2019 semester, Highland conducted a request for proposals process with the goal of selecting a provider for mental health services including crisis counseling and mental health assessment for Highland students. This agreement has been updated for FY21. The hourly rate is the same as FY20.

The provider plays an important role in prevention education and mental health awareness activities. The counselor assigned to Highland also participates as a member of the Behavioral Intervention Team in conducting threat assessment.

The attached service provision agreement stipulates that a licensed clinical professional counselor (LCPC) will be located on Highland's campus 10 to 15 hours per week while classes are in session for the Fall 2020 and Spring 2021 semesters. This agreement has been incorporated into the College's risk management plan. Release and informed consent forms, in addition to an HCC referral form, will allow the LCPC to execute services and communicate with appropriate Highland staff while remaining compliant with the FERPA and HIPPA. This agreement will be reviewed at the end of the Spring 2021 semester. These services will continue to be funded through the Tort fund.

BOARD ACTION: _____



HIGHLAND COMMUNITY COLLEGE

SERVICE PROVISION AGREEMENT

Between New Horizons Counseling Center and Highland Community College

Highland Community College ("HCC") and New Horizons Counseling Center ("Center") enter into this Agreement for the Center to provide: (a) mental health assessment services, (b) crisis intervention, and (c) training on the HCC Campus. This Agreement shall commence on the 17th day of August, 2020, and expire on the 14th day of May, 2021.

HCC WILL:

- Pay one hundred dollars (\$100.00) per hour for ten (10) hours per week up to but not to exceed fifteen (15) hours per week for the services of a Licensed Clinical Professional Counselor ("LCPC"); however, in the event of a Catastrophic Situation (as defined below), the hours and reimbursement for the hours may exceed the fifteen (15) hours per week. In the event NHCC is not able to provide services that week, HCC will not be billed
- Provide a calendar of the college semester including days classes are in session and holidays;
- Provide the LCPC access to an HCC E-mail Account with electronic calendar; telephone with private voicemail, office space, computer, and a locked filing cabinet during the hours the LCPC is present on campus;
- Coordinate and schedule individual student meetings for the Center staff during work hours on HCC's Campus as needed;
- Provide access to a copier;
- Provide a written waiver form following FERPA Guidelines that allows HCC to receive risk, assessment, and progress reports from the Center; and
- Meet mid-contract with the Center's administrators to discuss the agreement and service provision for possible improvement revisions.

CENTER WILL:

- Provide a qualified, consistent LCPC who has knowledge of college student issues and stressors to be available to HCC Students, staff and faculty, and work to develop relationships within the College Community;
- Provide ten (10) hours per week up to but not to exceed fifteen (15) hours per week for the services of a Licensed Clinical Professional Counselor ("LCPC"); however, in the event of a Catastrophic Situation (as defined below), the hours and reimbursement for the hours may exceed the fifteen (15) hours per week. In the event NHCC is not able to provide services that week, HCC will not be billed;
- Provide a schedule of work hours during the time classes are scheduled;

- Provide (in the following priority order) individual mental health and crisis assessments for HCC Students; consult with members of the HCC faculty and staff for the purposes of discussing concerns about HCC's Students; participate in Behavioral Intervention Team meetings and provide threat assessment consultation to the group; plan, develop and deliver trainings and informational in-service sessions for faculty, staff and HCC Students as determined in collaboration with the HCC Behavioral Intervention Team Members and Administrators;
- Refer students for crisis intervention and referral services;
- Inform students of the options for obtaining mental health services in the local area and make available information about local service providers including the Center. Explain payment options as needed upon referral to improve access to services;
- Obtain a written Release, in accordance with HIPPA Guidelines, and the Illinois Mental Health and Confidentiality Act that allows the Center to communicate with HCC about a student's progress or referral;
- Prior to providing individual mental health and crisis assessments for HCC Students, obtain an Informed Consent;
 - NOTE: The Illinois Statutes allow providers to:
 - Provide five (5) forty-five (45) minute outpatient counseling sessions to any minor student, aged 12 through 17, at the Center without parental or guardian consent at no cost to the minor student and/or the minor student's parents or guardian, and without disclosure to the minor student's parents or guardian pursuant to 405 ILCS 5/3-501, unless consented to by the minor student;
- Purchase and maintain the malpractice insurance coverage required to provide these services;
- Meet mid-contract with HCC administrators to discuss the agreement and service provision for possible improvement revisions;
- Act as an immediate responder to provide mental health services on campus in the event that HCC would experience a catastrophic situation affecting the campus community. Catastrophic Situation shall be defined as: Emergency or Disaster Response ("Catastrophic Situation"). In the event a Catastrophic Situation would occur, the Center's responder(s) may be a different staff member than the individual providing regular services to HCC. HCC will contact the director of NHCC by phone and request critical incident services. In such case it may be necessary for NHCC to exceed the maximum of fifteen (15) hours of mental health services per week, which HCC will agree to compensate NHCC.
- Consult with HCC administrators to assist in the development of an emergency response plan for the provision of mental health services should HCC experience a catastrophic event. Provide assistance in the coordination of such services with other providers should an event take place.
- Provide student with 1.5 hour initial assessment with the possibility of three more 1 hour sessions. After four sessions, the center will make arrangements for the student to continue care at NHCC, or another prover, and bill the students insurance or find the student other resources to assist with payment. If the center cannot find the appropriate resources, they will let HCC know and HCC will determine if student needs to continue being seen at the college's expense.
- Respond to email and phone messages from students at the counseling@highland.edu address and phone in a timely manner.

OWNERSHIP OF MEDICAL RECORDS

HCC and Center agree as follows:

- Adhere to all relevant standards of best practice of the counseling profession regarding release of information, mandated reporting, confidentiality, treatment planning, service delivery, and record keeping;
- NHCC will provide documentation to appropriate college officials if risk of harm to student or others warrants, appropriate release of information is signed, and in accordance with the state of Illinois Confidentiality Act and HIPPA regulations.
- NHCC will maintain the appropriate documentation, record keeping protocol, and confidentiality of student mental health records.

INVOICING AND PAYMENT FOR SERVICES

HCC will be invoiced monthly including hours worked, a general description of services provided, and a number of individuals served. Invoices will be sent to the following individual at the following address:

Highland Community College
VP, Student Development
2998 West Pearl City Road
Freeport, IL 61032.

- Services shall be paid for by HCC to Center within thirty (30) days of invoicing.

NOTICES

Notices required herein shall be considered effective when delivered in person or when sent by United States Mail, postage prepaid, return receipt requested, and addressed to:

HCC:

Highland Community College
Attention: Vice President of Student Development and Support Services
2998 W. Pearl City Road
Freeport, Illinois 61032

CENTER:

New Horizons Counseling Center
Attention: Executive Director
34 North Whistler Avenue
Freeport, IL 61032

- This agreement can be changed or terminated entirely or in part by either party following a 30 day written notice. Written notice of termination or change of this agreement should be sent to the principal signatories.

GOVERNING LAW

This Agreement has been executed and delivered in, and shall be interpreted, construed and enforced pursuant to and in accordance with the internal laws of the State of Illinois without regard to its choice of law rules. Stephenson County, Illinois, shall be the sole and exclusive venue for any proceeding as between the parties in connection with this Agreement.


INDEMNIFICATION

HCC and Center agree to indemnify and hold harmless each other, and their respective employees and agents, against any and all liability, losses or damages or any expenses whatsoever as a result of claims, demands, damages, costs or judgments against HCC or Center that may arise in connection with the terms and conditions of this Agreement.

HIGHLAND COMMUNITY COLLEGE

BY: _____
Print Name: Chris Kuberski
As: President
Date: _____

NEW HORIZONS COUNSELING CENTER

BY:  _____
Print Name: Barry Klaung
As: Executive Director
Date: July 14, 2020

**AGENDA ITEM #X-D-3
AUGUST 6, 2020
HIGHLAND COMMUNITY COLLEGE BOARD**

**PAYMENT OF BILLS AND AGENCY FUND REPORT
JUNE 2020**

RECOMMENDATION OF THE PRESIDENT: It is recommended that the Highland Community College Board approves the following Resolution for the payment of the June 2020 bills, including Board travel.

RESOLUTION: Resolved that Jill Janssen, Treasurer, be and she is hereby authorized and directed to make payments or transfers of funds as reflected by warrants 342163 through 342470 amounting to \$1,004,093.58, Automated Clearing House (ACH) debits W0000600 through W0000605 amounting to \$30,465.84, Other Debits D0000102 amounting to \$59.90, and Electronic Refunds of \$2,150.18, with 5 adjustments of \$2,028.00, such warrants amounting to \$1,034,741.50. Transfers of funds for payroll amounted to \$530,638.54.

Automated Clearing House (ACH) debits are SISCO payments in the amount of \$4,895.07 and Fifth Third Bank in the amount of \$6,760.18 and Fifth Third Bank in the amount of \$18,810.59. Other Debits for June consist of replenishing petty cash in the cashier's office. Electronic Refunds are issued to students.

BOARD ACTION: _____

**HIGHLAND COMMUNITY COLLEGE
AGENCY FUND
Balance Sheet, June 30, 2020**

| | PREVIOUS BALANCE | RECEIPTS | DISBURSEMENTS | BALANCE |
|------------------------------------|-----------------------------|-------------------|----------------------|---------------------|
| US BANK | \$243,850.18 | \$833.34 | \$0.00 | \$244,683.52 |
| FIFTH THIRD | 19,127.15 | 0.00 | 0.00 | 19,127.15 |
| UNION LOAN AND SAVINGS | 174,105.43 | 652.66 | 0.00 | 174,758.09 |
| TOTAL ASSETS | \$437,082.76 | \$1,486.00 | \$0.00 | \$438,568.76 |
| 1010 HCC ORCHESTRA | \$0.00 | | | \$0.00 |
| 1011 TRANSFER FUNDS | | | | |
| 1012 FORENSICS SCHOLAR | 0.00 | | | 0.00 |
| 1013 INTEREST ON INVEST. | | | | |
| 1014 TRUSTS AND AGENCIES | | | | |
| 1015 CARD FUND | | | | |
| 1016 DIST #145 ROAD AND LOT | 61,620.09 | | | 61,620.09 |
| 1017 HCC ROAD AND LOT | 94,197.03 | | | 94,197.03 |
| 1018 YMCA ROAD AND LOT | 92,946.36 | 833.34 | | 93,779.70 |
| 1019 YMCA BLDG/MAINT | 21,881.79 | | | 21,881.79 |
| 1020 HCC BLDG/MAINT | 48,972.13 | | | 48,972.13 |
| 1021 YMCA/HCC INTEREST | 98,338.21 | 652.66 | | 98,990.87 |
| 1022 HCC SECTION 125 PLAN | 19,127.15 | | | 19,127.15 |
| TOTAL | \$437,082.76 | \$1,486.00 | \$0.00 | \$438,568.76 |

**AGENDA ITEM #XI-A
AUGUST 6, 2020
HIGHLAND COMMUNITY COLLEGE BOARD
FY20**

**TREASURER'S REPORT
COMPARISON OF BUDGET WITH END-OF-YEAR PROJECTIONS**

- The Comparison of Budget with End-of-Year Projections is an estimate of the FY20 results in the Operating Funds.
- As of the end of the fiscal year, the State of Illinois owes the College \$128,886 in unrestricted grant allocations for FY20 and about \$114,000 in restricted grant allocations. Year-end adjustments within restricted grant programs have not been completed as of this writing, therefore, the amount owed by the State is estimated.
- Actual Tuition & Fees revenue is estimated to be about 1.7% less than budgeted. An estimated 8.4% decrease in unrestricted certified credit hours from FY19 and a revenue shortfall due to COVID-19 in Business Institute and Lifelong Learning comprise this variance.
- Non-governmental Gifts and Grants include the Foundation's unrestricted gifts. This line also includes the drawdown of \$281,000 from the Matching Grant, and other programmatic gifts. Additional restricted gifts were received from the Foundation and are accounted for in the College's Restricted Purposes Funds.
- It is projected that actual total revenue will be about 1.7% or \$246,000 less than the amount budgeted.
- In the Salaries expenditure line item, accruals have not yet been recorded for union pay changes currently being negotiated. Final guidance from the College's auditor will be followed in making a year-end adjustment if an estimate is needed.
- Many line items are under budget due to the impact of the COVID-19 response. Contractual Services, Materials and Supplies, Conference and Meeting, and Utilities expenses were reduced due to the move to remote teaching/working, campus closure, and cancelation of all travel. The College utilized federal CARES funds for additional expenses incurred to support the COVID-19 response, as allowed. CARES revenue and expenses are accounted for in the College's Restricted Purposes Funds.
- The Capital Outlay line item is expected to be higher than anticipated due to the purchase of instructional equipment and improvements made in several instructional areas prior to COVID-19. Other line items within various budget centers offset these overages.

- Other Expenditures are expected to be higher than anticipated due to the variance from budget for the Sports Center cost-sharing agreement with the YMCA.
- The Transfers In/Out line item includes transfers of net investment income from the Working Cash fund and transfers to the Restricted Fund for Summerset and to the Operations and Maintenance, Restricted Fund and Auxiliary Fund to supplement those operations.
- It is projected that total expenditures will be about 2.8% lower than budgeted. The net result for the fiscal year is expected to be an operating surplus of about \$146,900. This amount will likely change as year-end adjustments are made and as the financial results are audited.

AGENDA ITEM #XI-A-2
AUGUST 6, 2020
HIGHLAND COMMUNITY COLLEGE
FY20

OPERATING FUNDS (EDUCATIONAL AND OPER. & MAINT. FUNDS COMBINED)
Comparison of Budget with End-of-Year Projections
July 1, 2019 - June 30, 2020

| REVENUE: | FY20 Adopted Budget | FY20 End-of-Year Projection | Difference | Percent |
|---|---------------------------|-----------------------------------|--------------------|--------------|
| Local Taxes | \$6,362,012 | \$6,366,738 | \$4,726 | 100.1% |
| Credit Hour Grants | 1,249,988 | 1,249,988 | - | 100.0% |
| Equalization | 50,000 | 50,000 | - | 100.0% |
| ICCB Career/Tech Education | 127,930 | 127,930 | - | 100.0% |
| ICCB Performance | 15,000 | 17,665 | 2,665 | 117.8% |
| CPP Replacement Tax | 450,000 | 431,059 | (18,941) | 95.8% |
| Dept. of Educ. | 8,300 | 16,260 | 7,960 | 195.9% |
| Other Federal Sources | 36,700 | 57,985 | 21,285 | 158.0% |
| Tuition & Fees | 5,050,500 | 4,962,477 | (88,023) | 98.3% |
| Sales & Services | 44,850 | 24,654 | (20,196) | 55.0% |
| Facilities Revenue | 112,714 | 92,149 | (20,565) | 81.8% |
| Interest on Investments | 97,000 | 72,641 | (24,359) | 74.9% |
| Non-Govt. Gifts, Grants | 512,750 | 343,259 | (169,491) | 66.9% |
| Miscellaneous | 15,150 | 73,737 | 58,587 | 486.7% |
| Total Revenue | \$14,132,894 | \$13,886,542 | (\$246,352) | 98.3% |
| EXPENDITURES: | | | | |
| Salaries | \$9,394,158 | \$9,160,609 | (\$233,549) | 97.5% |
| Employee Benefits | 2,238,847 | 2,152,089 | (86,758) | 96.1% |
| Contractual Services | 835,346 | 694,021 | (141,325) | 83.1% |
| Materials & Supplies | 927,789 | 672,016 | (255,773) | 72.4% |
| Conference & Meeting | 295,939 | 146,632 | (149,307) | 49.5% |
| Fixed Charges | 64,295 | 53,050 | (11,245) | 82.5% |
| Utilities | 669,351 | 612,611 | (56,740) | 91.5% |
| Capital Outlay | 18,486 | 49,511 | 31,025 | 267.8% |
| Other Expenditures | 156,630 | 209,603 | 52,973 | 133.8% |
| Transfers (In) Out | (467,947) | (10,500) | 457,447 | 2.2% |
| Total Expenditures | \$14,132,894 | \$13,739,642 | (\$393,252) | 97.2% |
| Excess of Revenues Over Expenditures | \$0 | \$146,900 | \$146,900 | |
| Beginning Fund Balance | 4,192,260 | 4,192,260 | | |
| Ending Fund Balance | \$4,192,260 | \$4,339,160 | | |

**AGENDA ITEM #XIII-B-1
AUGUST 6, 2020
HIGHLAND COMMUNITY COLLEGE BOARD**

**MEMORANDUM OF UNDERSTANDING BETWEEN
HIGHLAND COMMUNITY COLLEGE (BOARD OF TRUSTEES) AND
HIGHLAND COMMUNITY COLLEGE FACULTY SENATE, AFFILIATED WITH
AFT/IFT LOCAL 1957 FOR LAB COURSE ELEC 293
DUE TO THE COVID-19 NATIONAL PANDEMIC**

RECOMMENDATION OF THE PRESIDENT: It is recommended that the Highland Community College Board approves the attached Memorandum of Understanding (MOU) with the Highland Community College Faculty Senate, Affiliated with AFT/IFT Local 1957, due to the COVID-19 national pandemic, which establishes terms and conditions under which certain lab course ELEC 293 will be completed and how the instructor will receive additional compensation for extra hours needed to comply with restrictions related to COVID-19.

BACKGROUND: The disruption caused by the COVID-19 national pandemic impacted the ability to carry out certain aspects of the current contract with the Faculty. The attached Memorandum of Understanding outlines the terms agreed to that would address these issues related to lab course ELEC 293.

BOARD ACTION: _____

**Memorandum of Understanding
Between
Highland Community College (Board of Trustees)
And
Highland Community College Faculty Senate, Affiliated with AFT/IFT
Local 1957**

July 15, 2020

Issue:

Due to conditions related to COVID-19, National Pandemic, and the current platform of educational services under the Illinois Governor's Executive Orders and Guidance from the Illinois Community College Board, the Faculty Senate and Highland's administration have agreed, via impact bargaining, to address concerns relating to implementation of lab coursework, due to the COVID-19 situation.

Purpose: The purpose of this MOU is to establish terms and conditions under which certain lab courses will be completed and how the instructor will receive additional compensation for extra hours needed to comply with restrictions related to COVID-19.

Term: This MOU will remain in full force and effect for not longer than August 14, 2020

Agreement: The parties agree to the following for lab course ELET 293:

1. Full-time Faculty, providing the additional instruction for the identified lab courses, set forth in this MOU will receive compensation at the rate of \$60 per lab hour. This compensation will be paid in each pay period during which the lab make-up work is being taught.
2. The maximum number of students allowed to be enrolled in each lab section is nine
3. The instructor shall apply appropriate safeguards, including use of social distancing where applicable, so that the maximum number of students physically allowed in the lab classroom at one time is nine. Students not adhering to appropriate social distancing, masking, and other appropriate safeguards will be asked to leave the classroom until they are willing to comply. The instructor may withdraw a student who refuses to comply with appropriate safeguards.
4. The class structure will be determined by the faculty member following consultation and agreement by the division Dean.

Nothing in this MOU shall establish past practice or create precedent in dealing with future concerns, whether related to COVID-19 or other matters.

Date: JULY 16, 2020, 2020

Board President



Faculty Senate /Local 1957 President



Steve Bellings