

# HIGHLAND COMMUNITY COLLEGE

District #519

## AGENDA

Board of Trustees Meeting

September 26, 2023 – 4:00 p.m.

Robert J. Rimington Board Room (H-228)

Highland Community College Student/Conference Center

Freeport, Illinois

Public access to the meeting is provided online via

<https://highland.zoom.us/j/88320472535?pwd=SmdzVjE3eDRVenFlaFBYRm5sV2VlQT09>

or by phone at 312-626-6799 using meeting ID 883 2047 2535 and Passcode 643643

- I. Call to Order/Roll Call
- II. Appointment of Chair Pro Tem
- III. Approval of Trustee(s) Attending Meeting Via Electronic Means
- IV. Approval of Agenda
- V. Presentation of Resolution by Senator Andrew Chesney Honoring Highland Community College's 60<sup>th</sup> Anniversary
- VI. Approval of Minutes: August 2, 2023 Special Meeting  
August 22, 2023 Regular Meeting
- VII. **PUBLIC HEARING CONCERNING THE 2023 – 2024 BUDGET**
- VIII. Approval of 2023-2024 Budget (Action) (Page 1)
- IX. Public Comments
- X. Introductions
- XI. Budget Report
- XII. Foundation Report
- XIII. Consent Items
  - A. Academic
    1. Articulation Agreement Between Highland Community College and Trinity College of Nursing & Health Sciences (Page 34)
    2. "HCC-RU Collaboration" Memorandum of Understanding Between Rockford University and Highland Community College for Students Wishing to Pursue a Bachelor's Degree in Biology, Biochemistry, or Chemistry (Page 41)
  - B. Administration (None)
  - C. Personnel
    1. Part-time Instructors, Overload, and Other Assignments (Page 46)
  - D. Financial (None)

### Mission

Highland Community College is committed to shaping the future of our communities by providing quality education and learning opportunities through programs and services that encourage the personal and professional growth of the people of northwestern Illinois.

#### **XIV. Main Motions**

##### **A. Academic (None)**

##### **B. Administration**

1. **Planned Retirement Program for Full-time Administrative, Professional, and Classified Nonunion Employees (Page 52)**
2. **Submission of District Site and Construction Master Plan (Page 54)**

##### **C. Personnel**

1. **Appointment: Cosmetology Instructor (Page 66)**
2. **Revised Job Description: Student Information Specialist (Page 67)**

##### **D. Financial**

1. **Acceptance of Proposal: Building "S" (Sports Center/YMCA) ADA Chair Lift Replacement Project (Page 70)**
2. **Resolution Authorizing Project "Buildings 'M' (Marvin-Burt Liberal Arts Center) and 'N' (Nursing Center) Air Conditioning (Page 78)**
3. **Service Provision Agreement Between Highland Community College and New Horizons Counseling Center for the Provision of Campus Based Mental Health Services (Page 80)**
4. **Service Agreement with Interact Communications for the Nursing and Allied Health Marketing Media Buy (Page 85)**
5. **Service Agreement with Interact Communications for General Marketing Media Buy (Page 96)**
6. **Payment of Bills and Agency Fund Report – August 2023 (Page 106)**

#### **XV. Reports**

- A. **Treasurer's Report: Statements of Revenue, Expenditures and Changes in Fund Balance (Page 108)**
- B. **Student Trustee**
- C. **Audit and Finance Committee**
- D. **Illinois Community College Trustees Association (ICCTA) Representative**
- E. **Association of Community College Trustees (ACCT)**
- F. **Board Chair**
- G. **President**

#### **XVI. CLOSED SESSION**

- A. **Appointment, Employment, Compensation, Discipline, Performance, or Dismissal of Specific Employees of the Public Body or Legal Counsel for the Public Body**

#### **XVII. ACTION, IF NECESSARY**

- A. **Appointment, Employment, Compensation, Discipline, Performance, or Dismissal of Specific Employees of the Public Body or Legal Counsel for the Public Body**

#### **XVIII. Old Business**

#### **XIX. New Business**

**XX. Dates of Importance**

- A. **Audit & Finance Committee Meeting – October 24, 2023 at 3:00 p.m. in the Robert J. Rimington Board Room (H-228)**
- B. **Next Regular Board Meeting – October 24, 2023 at 4:00 p.m. in the Robert J. Rimington Board Room (H-228)**
- C. **Next Decennial Committee Meeting – November 28, 2023 at 3:00 p.m. in the Robert J. Rimington Board Room (H-228)**
- D. **November Regular Board Meeting – November 28, 2023 at 4:00 p.m. in the Robert J. Rimington Board Room (H-228)**
- E. **Next Quarterly Board Retreat – December 14, 2023 at 11:00 a.m. in the Robert J. Rimington Board Room (H-228)**

**XXI. Adjournment**

**AGENDA ITEM #VIII  
SEPTEMBER 26, 2023  
HIGHLAND COMMUNITY COLLEGE**

**APPROVAL OF 2023-2024 BUDGET**

**RECOMMENDATION OF THE PRESIDENT:** That the Highland Community College Board approves the attached Resolution providing for the adoption of the 2023-2024 budget.

**BACKGROUND:** On September 26, 2023, a public hearing on the 2023-2024 Budget was declared and held in accordance with State law. The attached budget, as compared to the FY24 Tentative Budget, includes changes in the Operating Funds, Operations and Maintenance, Restricted Fund, Auxiliary Enterprises Funds, Restricted Funds, and Liability, Protection, and Settlement Funds for changes in state and federal grant funding, changes in tuition revenue, changes in local revenue, and known and estimated changes in operating costs.

**BOARD ACTION:** \_\_\_\_\_

The Board of Trustees of Highland Community College formally adopted the Fiscal Year 2024 budget with the following resolution:

**RESOLUTION PROVIDING FOR ADOPTION OF ANNUAL BUDGET FOR FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024 BY BOARD OF TRUSTEES OF ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 519, COUNTIES OF STEPHENSON, OGLE, JO DAVIESS AND CARROLL, AND THE STATE OF ILLINOIS.**

WHEREAS, the Board of Community College District No. 519, Counties of Stephenson, Ogle, Jo Daviess and Carroll, and the State of Illinois, has caused a budget for said College for said fiscal year to be prepared in tentative form by persons designated by said Board, and

WHEREAS, said budget in tentative form has been made conveniently available to public inspection for at least 30 days prior to final action thereon, and

WHEREAS, on September 26, 2023, a public hearing was held as to such budget prior to final action thereon, pursuant to notice of such public hearing given by publication in a newspaper published in said District as required by law, and all other legal requirements have been complied with,

WHEREAS, the State of Illinois, in 110 ILCS 805/3-20.3, provides for the payment of all salaries of janitors, engineers or other custodial employees and all costs of fuel, lights, gas, water, telephone service, and custodial supplies and equipment or the cost of a professional survey of the conditions of school buildings, or any one or more of the preceding items shall be paid from the tax levied for operations, building and maintenance purposes,

NOW, THEREFORE, BE IT AND IT HEREBY IS RESOLVED by said Board as follows:

That the following Annual Budget, which said Board deems necessary to defray all necessary expenses and liabilities of said College District and which specifies the objects and purposes of each item and amount needed for each object or purpose, be and the same hereby is adopted as the Budget of said College District for said fiscal year beginning July 1, 2023, and ending June 30, 2024, and that the payment of all salaries of janitors, engineers or other custodial employees and all costs of fuel, lights, gas, water, telephone service, and custodial supplies and equipment or the cost of a professional survey of the conditions of school buildings, or any one or more of the preceding items shall be paid from the tax levied for operations, building and maintenance purposes.

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(A true, complete and correct copy of such budget is attached to and made a part of the minutes of this meeting.)

Board action: \_\_\_\_\_

A copy of the adopted budget is enclosed.

\_\_\_\_\_  
Secretary, Board of Trustees

\_\_\_\_\_  
Chairman, Board of Trustees

**2023-2024 BUDGET  
CHANGES FROM TENTATIVE BUDGET  
OPERATING FUNDS**

	Educational Fund			Operations and Maintenance Fund			Operating Funds
	Final Budget	Tentative Budget	Increase (Decrease)	Final Budget	Tentative Budget	Increase (Decrease)	Net Inc/Dec
<b><u>REVENUE</u></b>							
Local							
Resources	\$7,140,600	\$6,800,600	\$340,000	\$1,654,178	\$1,654,178	\$0	\$340,000
State	1,658,403	1,658,403	0	0	0	0	0
Federal	123,000	123,000	0	0	0	0	0
Tuition	5,000,000	5,092,300	(92,300)	0	0	0	(92,300)
Other	666,859	666,859	0	111,150	111,150	0	0
<b>Totals</b>	<b><u>\$14,588,862</u></b>	<b><u>\$14,341,162</u></b>	<b><u>\$247,700</u></b>	<b><u>\$1,765,328</u></b>	<b><u>\$1,765,328</u></b>	<b><u>\$0</u></b>	<b><u>\$247,700</u></b>
<b><u>EXPENSES BY OBJECT</u></b>							
Salaries	\$9,625,382	\$9,737,474	(\$112,092)	\$713,748	\$713,748	\$0	(\$112,092)
Employee							
Benefits	2,200,023	2,241,194	(41,171)	208,847	206,620	2,227	(38,944)
Contractual	1,449,521	1,448,596	925	129,372	129,372	0	925
Materials	851,603	853,768	(2,165)	181,607	181,607	0	(2,165)
Conference	290,000	289,361	639	0	0	0	639
Fixed Charge	78,030	68,030	10,000	0	0	0	10,000
Utilities	52,950	52,950	0	712,041	712,041	0	0
Capital Outl	48,038	47,963	75	0	0	0	75
Other	565,848	564,144	1,704	(295,820)	(277,754)	(18,066)	(16,362)
Transfer	(457,000)	(517,000)	60,000	0	0	0	60,000
<b>TOTALS</b>	<b><u>\$14,704,395</u></b>	<b><u>\$14,786,480</u></b>	<b><u>(\$82,085)</u></b>	<b><u>\$1,649,795</u></b>	<b><u>\$1,665,634</u></b>	<b><u>(\$15,839)</u></b>	<b><u>(\$97,924)</u></b>

**2023-2024 BUDGET  
CHANGES FROM TENTATIVE BUDGET  
OPERATIONS AND MAINTENANCE,  
RESTRICTED FUND**

**Operations & Maintenance, Restricted  
Fund**

	<b>Final Budget</b>	<b>Tentative Budget</b>	<b>Net Inc/Dec</b>
<b><u>REVENUE</u></b>			
Local Govt Sources	<u>\$1,100,000</u>	<u>\$1,100,000</u>	<u>\$0</u>
Totals	<u>\$1,100,000</u>	<u>\$1,100,000</u>	<u>\$0</u>

**EXPENSES BY OBJECT**

Contractual Service:	\$61,800	\$61,800	\$0
Capital Outlay	10,313,196	10,975,426	(662,230)
<b>TOTALS</b>	<u>10,374,996</u>	<u>11,037,226</u>	<u>(\$662,230)</u>



**2023-2024 BUDGET  
CHANGES FROM TENTATIVE BUDGET  
AUXILIARY ENTERPRISES FUND**

<b>Auxiliary Enterprises Fund</b>			
	<u>Final Budget</u>	<u>Tentative Budget</u>	<u>Net Inc/Dec</u>
<b><u>REVENUE</u></b>			
Activity Fee	\$475,000	\$475,000	\$0
Bookstore			
Sales	480,100	480,100	-
Athletics	48,410	48,410	-
Other	<u>108,605</u>	<u>113,730</u>	<u>(5,125)</u>
Totals	<u>\$1,112,115</u>	<u>\$1,117,240</u>	<u>(\$5,125)</u>
<b><u>EXPENSES BY OBJECT</u></b>			
Salaries	\$332,881	\$333,381	(\$500)
Employee			
Benefits	22,001	34,377	(12,376)
Contractual	115,030	115,030	-
Materials	618,830	618,955	(125)
Fixed Costs	24,644	24,644	-
Utilities	840	840	-
Conference and Meeting	364,475	367,475	(3,000)
Capital	20,007	20,007	-
Other	24,170	24,170	-
Transfers	<u>(60,000)</u>	<u>-</u>	<u>(60,000)</u>
TOTALS	<u>1,462,878</u>	<u>1,538,879</u>	<u>(76,001)</u>

**2023-2024 BUDGET  
CHANGES FROM TENTATIVE BUDGET  
RESTRICTED PURPOSE FUNDS**

	<b>Restricted Purpose Funds</b>		
	<b>Final Budget</b>	<b>Tentative Budget</b>	<b>Net Inc/Dec</b>
<b><u>REVENUE</u></b>			
State	\$1,002,284	\$964,664	\$37,620
Federal	4,546,642	4,537,321	9,321
Other	<u>1,907,217</u>	<u>1,349,217</u>	<u>558,000</u>
<b>Totals</b>	<b><u>\$7,456,143</u></b>	<b><u>\$6,851,202</u></b>	<b><u>\$604,941</u></b>
<b><u>EXPENSES BY OBJECT</u></b>			
Salaries	\$1,603,030	\$1,565,777	\$37,253
Employee			
Benefits	426,880	456,390	(\$29,510)
Contractual	1,325,588	1,264,258	61,330
Materials	390,522	372,086	18,436
Conference	182,395	178,653	3,742
Fixed Charges	26,608	26,608	-
Utilities	4,872	4,872	-
Capital	1,412,085	935,644	476,441
Financial Aid	2,438,010	2,506,456	(68,446)
Other	520,375	406,239	114,136
Transfers	<u>402,000</u>	<u>402,000</u>	<u>0</u>
<b>TOTALS</b>	<b><u>\$8,732,365</u></b>	<b><u>\$8,118,983</u></b>	<b><u>\$613,382</u></b>

**2023-2024 BUDGET  
CHANGES FROM TENTATIVE BUDGET  
LIABILITY, PROTECTION, SETTLEMENT FUND**

<b>Liability, Protection, Settlement Fund</b>			
	<b>Final Budget</b>	<b>Tentative Budget</b>	<b>Net Inc/Dec</b>
<b><u>REVENUE</u></b>			
Local Govt Sources	<u>\$1,395,000</u>	<u>\$1,395,000</u>	<u>\$0</u>
Totals	<u>\$1,395,000</u>	<u>\$1,395,000</u>	<u>\$0</u>
 <b><u>EXPENSES BY OBJECT</u></b>			
Salaries	\$348,778	\$348,778	\$0
Employee Benefits	313,459	310,573	2,886
Contractual	392,925	392,925	0
Materials & Supplies	16,300	16,300	0
Conference	31,825	31,825	0
Utilities	25,000	25,000	0
Fixed Charges	<u>278,952</u>	<u>278,952</u>	<u>0</u>
	<u>\$1,407,239</u>	<u>\$1,404,353</u>	<u>\$2,886</u>



**BUDGET**

**2023-2024**

## OPERATING FUND BUDGET

<b>REVENUE</b>	<b>Adopted</b>	<b>Proposed Budget 2023-2024</b>		<b>Increase</b>
	<b>Budget</b>	<b>Amount</b>	<b>Percent</b>	<b>(Decrease)</b>
	<b>2022-2023</b>			
Local Governmental Sources	\$8,522,650	\$8,794,778	53.8%	\$272,128
State Governmental Sources	1,476,584	1,658,403	10.0%	181,819
Federal Governmental Sources	72,000	123,000	0.8%	51,000
Student Tuition and Fees	4,378,900	5,000,000	30.8%	621,100
Other Sources	<u>612,937</u>	<u>778,009</u>	<u>4.8%</u>	<u>165,072</u>
<b>Total Revenue</b>	<b><u>\$15,063,071</u></b>	<b><u>\$16,354,190</u></b>	<b><u>100.0%</u></b>	<b><u>\$1,291,119</u></b>
Revenue Percentage Increase				8.6%
<b>EXPENDITURES</b>				
Salaries	9,925,107	10,339,130	63.2%	\$414,023
Fringe Benefits	2,330,670	2,408,870	14.7%	78,200
Contractual Services	1,279,288	1,578,893	9.7%	299,605
General Materials & Supplies	934,410	1,033,210	6.3%	98,800
Conference & Meeting Expense	269,788	290,000	1.8%	20,212
Fixed Charges	62,390	78,030	0.5%	15,640
Utilities	581,716	764,991	4.7%	183,275
Capital Outlay	38,745	48,038	0.3%	9,293
Other	137,957	270,028	1.7%	132,071
Transfers	<u>(497,000)</u>	<u>(457,000)</u>	<u>-2.8%</u>	<u>40,000</u>
<b>Total Expenditures</b>	<b><u>\$15,063,071</u></b>	<b><u>\$16,354,190</u></b>	<b><u>100.0%</u></b>	<b><u>\$1,291,119</u></b>
Expenditure Percentage Increase				8.6%
FY2024 Revenues In Excess of Expenses		<u>\$0</u>		

**HIGHLAND COMMUNITY COLLEGE  
INSTRUCTION**

The narrative on pages 2 through 10 includes comparisons of the 2022-2023 budget to the 2023-2024 budget. It should be noted that 2022-2023 actual results for particular line items may vary from the amount budgeted. Actual 2022-2023 results are reported in the annual financial report.

The 2023-2024 budget includes actual salaries and benefits of new employees and estimates for those positions for which searches were or will be underway during the year. Contractual salaries and benefits are included, as well. For 2023-2024, the College's cost for employee medical insurance premiums increased by about 2%.

Total instruction costs are budgeted to increase \$219,054. Salaries include full-time, part-time, and summer instruction, as well as overload.

<b>INSTRUCTION: PROGRAM TOTAL</b>	<b>Adopted Budget 2022-2023</b>	<b>Proposed Budget 2023-2024</b>	<b>Proposed Increase (Decrease)</b>
Salaries	\$ 5,979,154	\$ 6,134,729	\$155,575
Employee Benefits	1,114,812	1,140,845	26,033
Contractual Services	112,144	117,749	5,605
General Materials & Supplies	211,017	232,456	21,439
Conference & Meeting Expense	16,967	16,967	0
Fixed Charges	7,000	7,850	850
Capital Outlay	30,024	40,081	10,057
Utilities	825	850	25
Other	<u>2,838</u>	<u>2,308</u>	<u>(530)</u>
<b>Total Instruction</b>	<b><u>\$7,474,781</u></b>	<b><u>\$7,693,835</u></b>	<b><u>\$219,054</u></b>
 <b><u>HUMANITIES DIVISION</u></b>			
Salaries	\$1,394,454	\$1,382,562	(\$11,892)
Employee Benefits	230,830	218,415	(14,415)
Contractual Services	22,370	23,150	780
General Materials & Supplies	39,340	46,200	6,860
Conference & Meeting Expense	5,054	5,054	0
Fixed Charges	0	850	850
Capital Outlay	22,935	30,430	7,495
Other	<u>2,690</u>	<u>2,140</u>	<u>(550)</u>
<b>Total Humanities Division</b>	<b><u>\$1,717,673</u></b>	<b><u>\$1,706,801</u></b>	<b><u>(\$10,872)</u></b>

**Instruction Continued**

	<b>Adopted Budget 2022-2023</b>	<b>Proposed Budget 2023-2024</b>	<b>Proposed Increase (Decrease)</b>
<b><u>SOCIAL SCIENCE DIVISION</u></b>			
Salaries	\$531,244	\$501,129	(\$30,115)
Employee Benefits	87,901	92,162	4,261
General Materials & Supplies	<u>800</u>	<u>1,050</u>	<u>250</u>
Total Social Science Division	<u>\$619,945</u>	<u>\$594,341</u>	<u>(\$25,604)</u>
<b><u>NATURAL SCIENCE AND HEALTH DIVISION</u></b>			
Salaries	\$2,191,824	2139839	(\$51,985)
Employee Benefits	418,301	404,491	(13,810)
Contractual Services	2,430	2,495	65
General Materials & Supplies	83,823	85,759	1,936
Conference & Meeting Expense	6,859	6,859	0
Utilities	825	850	25
Capital Outlay	6,000	7,981	1,981
Other	<u>63</u>	<u>63</u>	<u>0</u>
Total Natural Science and Health Division	<u>\$2,710,125</u>	<u>\$2,648,337</u>	<u>(\$61,788)</u>
<b><u>BUSINESS AND TECHNOLOGY DIVISION</u></b>			
Salaries	\$1,476,015	1657751	\$181,736
Employee Benefits	296,724	337,518	40,794
Contractual Services	4,244	6,604	2,360
General Materials & Supplies	81,081	93,131	12,050
Conference & Meeting Expense	4,693	4,693	0
Fixed Charges	7,000	7,000	0
Capital Outlay	729	1,310	581
Other	<u>75</u>	<u>75</u>	<u>0</u>
Total Business and Tech Division	<u>\$1,870,561</u>	<u>\$2,108,082</u>	<u>\$236,940</u>

**Instruction Continued**

	<b>Adopted Budget <u>2022-2023</u></b>	<b>Proposed Budget <u>2023-2024</u></b>	<b>Proposed Increase <u>(Decrease)</u></b>
<b><u>TRANSITIONAL MATH</u></b>			
Salaries	\$182,634	\$180,238	(\$2,396)
Employee Benefits	12,152	12,458	306
General Materials & Supplies	<u>532</u>	<u>480</u>	<u>(52)</u>
Total Transitional Math	<u>\$195,318</u>	<u>\$193,176</u>	<u>(\$2,142)</u>
<b><u>INSTRUCTIONAL ADMINISTRATION</u></b>			
Salaries	\$202,983	\$273,210	\$70,227
Employee Benefits	68,904	77,801	8,897
Contractual Services	83,100	85,500	2,400
General Materials & Supplies	5,441	5,836	395
Conference & Meeting Expense	361	361	0
Capital Outlay	360	360	0
Other	<u>10</u>	<u>30</u>	<u>20</u>
Total Instructional Administration	<u>\$361,159</u>	<u>\$443,098</u>	<u>\$81,939</u>



**HIGHLAND COMMUNITY COLLEGE  
ACADEMIC SUPPORT**

Total academic support costs are budgeted to increase \$84,328. Salaries include filled or expected to be filled positions in FY24 that were vacant in FY23. Additional resources have been allocated for employee professional development, which links to the Strategic Plan and is reflected in conference & meeting expense.

	<b>Adopted Budget 2022-2023</b>	<b>Proposed Budget 2023-2024</b>	<b>Proposed Increase (Decrease)</b>
<b><u>AUDIO VISUAL SERVICES</u></b>			
Salaries	\$46,726	\$48,352	\$1,626
Employee Benefits	8,450	8,678	228
Contractual Services	13,770	10,770	(3,000)
General Materials & Supplies	9,910	12,910	3,000
Capital Outlay	<u>134</u>	<u>134</u>	<u>0</u>
Total Audio Visual Services	<u>\$78,990</u>	<u>\$80,844</u>	<u>\$1,854</u>
<b><u>LIBRARY SERVICES</u></b>			
Salaries	\$242,357	\$294,122	\$51,765
Employee Benefits	76,268	65,794	(10,474)
Contractual Services	940	940	0
General Materials & Supplies	82,159	82,159	0
Conference & Meeting Expense	722	722	0
Capital Outlay	<u>1,079</u>	<u>1,079</u>	<u>0</u>
Total Library Services	<u>\$403,525</u>	<u>\$444,816</u>	<u>\$41,291</u>
<b><u>LEARNING ASSISTANCE CENTER</u></b>			
Salaries	\$307,361	\$325,745	\$18,384
Employee Benefits	72,885	63,217	(9,668)
Contractual Services	10,000	16,000	6,000
General Materials & Supplies	11,335	13,948	2,613
Capital Outlay	<u>13</u>	<u>600</u>	<u>587</u>
Total Learning Assistance Center	<u>\$401,594</u>	<u>\$419,510</u>	<u>\$17,916</u>
<b><u>ACADEMIC SUPPORT ADMINISTRATION</u></b>			
Conference & Meeting Expense	<u>\$94,000</u>	<u>\$117,267</u>	<u>23,267</u>
<b>TOTAL ACADEMIC SUPPORT</b>	<b><u>\$978,109</u></b>	<b><u>\$1,062,437</u></b>	<b><u>\$84,328</u></b>

**HIGHLAND COMMUNITY COLLEGE  
STUDENT DEVELOPMENT**

Student development includes admissions and records, financial aid, recruitment and retention, academic advising, student activities, and counseling and career information. Student development costs are budgeted to increase a total of \$16,100.

<b><u>STUDENT DEVELOPMENT</u></b>	<b>Adopted Budget 2022-2023</b>	<b>Proposed Budget 2023-2024</b>	<b>Proposed Increase (Decrease)</b>
Salaries	\$1,017,042	\$1,072,584	\$55,542
Employee Benefits	309,448	319,375	9,927
Contractual Services	125,748	67,935	(57,813)
General Materials & Supplies	26,895	35,339	8,444
Fixed Charges	6,250	6,250	0
Capital Outlay	360	360	0
Other	<u>325</u>	<u>325</u>	<u>0</u>
<b>TOTAL STUDENT DEVELOPMENT</b>	<b><u>\$1,486,068</u></b>	<b><u>\$1,502,168</u></b>	<b><u>\$16,100</u></b>

**HIGHLAND COMMUNITY COLLEGE  
PUBLIC SERVICES**

The public services budget includes off-campus credit offerings as well as non-credit courses and seminars, and the Business Institute. Public services costs are budgeted to increase by \$337,499 due to enrollment levels in truck driver training.

<b><u>PUBLIC SERVICES</u></b>	<b>Adopted Budget <u>2022-2023</u></b>	<b>Proposed Budget <u>2023-2024</u></b>	<b>Proposed Increase <u>(Decrease)</u></b>
Salaries	\$287,447	\$287,888	\$441
Employee Benefits	21,545	22,791	1,246
Contractual Services	420,775	733,275	312,500
General Materials & Supplies	26,065	30,987	4,922
Conference & Meeting Expense	44,750	33,350	(11,400)
Fixed Charges	15,260	20,050	4,790
Utilities	1,200	1,200	0
Other	5,000	5,000	0
Transfers	<u>(25,000)</u>	<u>0</u>	<u>25,000</u>
<b>TOTAL PUBLIC SERVICES</b>	<b><u>\$797,042</u></b>	<b><u>\$1,134,541</u></b>	<b><u>\$337,499</u></b>

**HIGHLAND COMMUNITY COLLEGE  
GENERAL ADMINISTRATION**

General administration includes the office of the President, the business office, community relations, human resources, payroll, and the board secretary. Total general administration costs are budgeted to increase \$236,581. Salaries include a new digital media specialist position and estimated compensation study adjustments.

<u>GENERAL ADMINISTRATION</u>	<u>Adopted Budget 2022-2023</u>	<u>Proposed Budget 2023-2024</u>	<u>Proposed Increase (Decrease)</u>
Salaries	\$887,628	\$988,380	\$100,754
Employee Benefits	238,538	287,842	49,306
Contractual Services	190,166	224,652	34,486
General Materials & Supplies	284,524	332,345	47,821
Conference & Meeting Expense	22,042	25,982	3,940
Fixed Charges	460	460	0
Capital Outlay	1,135	709	(426)
Other	<u>3,511</u>	<u>4,211</u>	<u>700</u>
<b>TOTAL GENERAL ADMINISTRATION</b>	<b><u>\$1,628,000</u></b>	<b><u>\$1,864,581</u></b>	<b><u>\$236,581</u></b>

**HIGHLAND COMMUNITY COLLEGE  
INSTITUTIONAL SUPPORT**

Institutional support includes general college-wide activities and services such as legal services, telephone, postage, fleet vehicles, printing, data processing, facilities usage and special promotions. The institutional support costs are budgeted to increase by \$82,589.

Scholarships, grants, and waivers includes athletics waivers, student memberships to the YMCA, discounted dual credit and the College's portion of the Top Scholar award.

<b><u>INSTITUTIONAL SUPPORT</u></b>	<b>Adopted Budget <u>2022-2023</u></b>	<b>Proposed Budget <u>2023-2024</u></b>	<b>Proposed Increase <u>(Decrease)</u></b>
Salaries	\$491,972	\$473,582	(\$18,390)
Employee Benefits	288,037	291,481	3,444
Contractual Services	276,373	278,200	1,827
General Materials & Supplies	100,898	111,459	10,561
Conference & Meeting Expense	91,307	95,712	4,405
Fixed Charges	33,420	43,420	10,000
Utilities	17,400	50,900	33,500
Capital Outlay	6,000	5,075	(925)
Other	63,537	86,704	23,167
Transfer	<u>(472,000)</u>	<u>(457,000)</u>	<u>15,000</u>
<b>TOTAL INSTITUTIONAL SUPPORT</b>	<b><u>\$896,944</u></b>	<b><u>\$979,533</u></b>	<b><u>\$82,589</u></b>
 <b><u>SCHOLARSHIPS, STUDENT GRANTS, &amp; WAIVERS</u></b>			
Other	<u>\$367,500</u>	<u>\$467,300</u>	<u>\$99,800</u>

**HIGHLAND COMMUNITY COLLEGE  
OPERATION AND MAINTENANCE OF PLANT**

<b><u>OPER. &amp; MAINT. OF PLANT</u></b>	<b><u>Adopted Budget 2022-2023</u></b>	<b><u>Proposed Budget 2023-2024</u></b>	<b><u>Proposed Increase (Decrease)</u></b>
Salaries	665,422	713,748	\$48,326
Employee Benefits	200,689	208,847	8,158
Contractual Services	129,372	129,372	0
General Materials & Supplies	181,607	181,607	0
Utilities	562,291	712,041	149,750
Other	<u>(277,754)</u>	<u>(295,820)</u>	<u>(18,066)</u>
<b>TOTAL OPER. AND MAINT. OF PLANT</b>	<b><u>\$1,461,627</u></b>	<b><u>\$1,649,795</u></b>	<b><u>\$188,168</u></b>



**OFFICIAL  
BUDGET**

**July 1, 2022- June 30, 2023**

**HIGHLAND COMMUNITY COLLEGE**  
**Proposed Budget**  
**Summary of 2023-2024**  
**Budgeted Revenues By Source**

	Educational Fund	Operations & Maintenance Fund	Total Operating	Percent
<b>LOCAL GOVERNMENT SOURCES</b>				
Current Taxes	\$ 3,177,736	\$ 851,179	\$ 4,028,915	24.6%
Back Taxes	2,997,864	802,999	3,800,863	23.2%
Corporate Personal Property Replacement Tax	<u>965,000</u>	-	<u>965,000</u>	<u>5.9%</u>
<b>Total Local Government</b>	<b>\$ 7,140,600</b>	<b>\$ 1,654,178</b>	<b>\$ 8,794,778</b>	<b>53.8%</b>
<b>STATE GOVERNMENTAL SOURCES</b>				
ICCB Credit Hour Grants	1,441,684	-	1,441,684	8.8%
ICCB Equalization Grant	50,000	-	50,000	0.3%
ICCB Career/Tech Education	136,719	-	136,719	0.8%
ICCB Other	30,000	-	30,000	0.2%
<b>Total State Government</b>	<b>\$ 1,658,403</b>	<b>\$ -</b>	<b>\$ 1,658,403</b>	<b>10.1%</b>
<b>FEDERAL GOVERNMENT SOURCES</b>				
Financial aid	123,000	-	123,000	0.8%
Indirect Costs	-	-	-	0.0%
<b>Total Federal Government</b>	<b>\$ 123,000</b>	<b>\$ -</b>	<b>\$ 123,000</b>	<b>0.8%</b>
<b>STUDENT TUITION AND FEES</b>				
Tuition	3,792,200	-	3,792,200	23.2%
Fees	<u>1,207,800</u>	-	<u>1,207,800</u>	<u>7.4%</u>
<b>Total Tuition and Fees</b>	<b>\$ 5,000,000</b>	<b>\$ -</b>	<b>\$ 5,000,000</b>	<b>30.6%</b>
<b>OTHER SOURCES</b>				
Facilities Rental	21,000	90,850	111,850	0.8%
Interest on Investments	235,000	-	235,000	1.4%
Other Revenue	<u>410,859</u>	<u>20,300</u>	<u>431,159</u>	<u>2.6%</u>
<b>Total Other Sources</b>	<b>\$ 666,859</b>	<b>\$ 111,150</b>	<b>\$ 778,009</b>	<b>4.8%</b>
<b>Total 2023-2024 Budgeted Revenue</b>	<b>\$ 14,588,862</b>	<b>\$ 1,765,328</b>	<b>\$ 16,354,190</b>	<b>100.0%</b>



**HIGHLAND COMMUNITY COLLEGE**  
**Summary of 2023-2024**  
**Operating Budgeted Expenditures**

	Educational Fund	Operations & Maintenance Fund	Total Operating	%
<b>BY PROGRAM:</b>				
Instruction	\$7,693,835	-	\$7,693,835	47.1%
Academic Support	1,062,437	-	1,062,437	6.5%
Student Services	1,502,168	-	1,502,168	9.2%
Public Services	1,134,541	-	1,134,541	6.9%
Oper./Maint. of Plant	-	1,649,795	1,649,795	10.1%
General Administration	1,864,581	-	1,864,581	11.4%
Institutional Support	1,436,533	-	1,436,533	8.8%
Transfers	(457,000)	-	(457,000)	-2.8%
Scholarships, Grants, Waivers	467,300	-	467,300	2.9%
<b>Total 2023-2024 Budgeted Expenditures</b>	<b>\$ 14,704,395</b>	<b>\$ 1,649,795</b>	<b>\$ 16,354,190</b>	<b>100.0%</b>
<b>BY OBJECT:</b>				
Salaries	\$9,625,382	713,748	\$10,339,130	63.2%
Employee Benefits	2,200,023	208,847	2,408,870	14.7%
Contractual Services	1,449,521	129,372	1,578,893	9.7%
General Materials and Supplies	851,603	181,607	1,033,210	6.3%
Conferences and Meetings	290,000	-	290,000	1.8%
Fixed Charges	78,030	-	78,030	0.5%
Utilities	52,950	712,041	764,991	4.7%
Capital Outlay	48,038	-	48,038	0.3%
Other	565,848	(295,820)	270,028	1.7%
Transfers	(457,000)	-	(457,000)	-2.8%
<b>Total 2023-2024 Budgeted Expenditures</b>	<b>\$ 14,704,395</b>	<b>\$ 1,649,795</b>	<b>\$ 16,354,190</b>	<b>100.0%</b>

**HIGHLAND COMMUNITY COLLEGE**  
**2023-2024 Current Budgeted Expenditures**  
**Educational Fund**

	<u>Appropriations</u>	<u>Totals</u>
<b><u>INSTRUCTION</u></b>		
Salaries	\$ 6,134,729	
Employee Benefits	1,140,845	
Contractual Services	117,749	
General Materials and Supplies	232,456	
Conference and Meetings	16,967	
Fixed Charges	7,850	
Capital Outlay	40,081	
Utilities	850	
Other	<u>2,308</u>	
Total Instruction		\$7,693,835
<b><u>ACADEMIC SUPPORT</u></b>		
Salaries	\$ 668,219	
Employee Benefits	137,689	
Contractual Services	27,710	
General Materials and Supplies	109,017	
Conferences and Meetings	117,989	
Capital Outlay	<u>1,813</u>	
Total Academic Support		1,062,437
<b><u>STUDENT SERVICES</u></b>		
Salaries	\$ 1,072,584	
Employee Benefits	319,375	
Contractual Services	67,935	
General Materials and Supplies	35,339	
Fixed Charges	6,250	
Capital Outlay	360	
Other	<u>325</u>	
Total Student Services		1,502,168

**Budgeted Expenditures 2023-2024  
Educational Fund (cont.)**

**PUBLIC SERVICES**

Salaries	\$	287,888
Employee Benefits		22,791
Contractual Services		733,275
General Materials and Supplies		30,987
Conferences and Meetings		33,350
Fixed Charges		20,050
Utilities		1,200
Other		<u>5,000</u>

Total Public Services \$ 1,134,541

**GENERAL ADMINISTRATION**

Salaries	\$	988,380
Employee Benefits		287,842
Contractual Services		224,652
General Materials and Supplies		332,345
Conferences and Meetings		25,982
Fixed Charges		460
Capital Outlay		709
Other		<u>4,211</u>

Total General Administration 1,864,581

**INSTITUTIONAL SUPPORT**

Salaries	\$	473,582
Employee Benefits		291,481
Contractual Services		278,200
General Materials and Supplies		111,459
Conference and Meetings		95,712
Fixed Charges		43,420
Utilities		50,900
Capital Outlay		5,075
Other		<u>86,704</u>

Total Institutional Support 1,436,533

**SCHOLARSHIPS, STUDENT GRANTS, & WAIVERS**

Other	\$	<u>467,300</u>
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Total Scholarships, Grants, & Waivers \$ 467,300

Transfers (457,000)

Total Educational Fund \$14,704,395

**2023-2024 Budgeted Expenditures**

**Operations and Maintenance Fund**

	<u>Appropriations</u>	<u>Totals</u>
<b><u>OPERATION &amp; MAINT. OF PLANT</u></b>		
Salaries	713,748	
Employee Benefits	208,847	
Contractual Services	129,372	
General Materials and Supplies	181,607	
Conferences and Meetings	-	
Utilities	712,041	
Other	<u>(295,820)</u>	
Total Operation & Maintenance of Plant		1,649,795
Total Operations and Maintenance Fund		<b><u>\$ 1,649,795</u></b>

**2023-2024 Operations and Maintenance Fund, Restricted**

**BUDGETED REVENUE**

	<u>Revenues</u>	<u>Totals</u>
<b><u>LOCAL GOVERNMENTAL SOURCES</u></b>		
Current Taxes	\$ 600,000	
Back Taxes	500,000	
<b>Total Revenue</b>		<b><u>\$ 1,100,000</u></b>

**BUDGETED EXPENDITURES**

	<u>Appropriations</u>	<u>Totals</u>
<b><u>INSTITUTIONAL SUPPORT</u></b>		
Contractual Services	61,800	
Capital Outlay	<u>10,313,196</u>	
<b>Total Institutional Support</b>		<b><u>\$ 10,374,996</u></b>
<b>Total Operations and Maintenance, Restricted Fund</b>		<b><u>\$ 10,374,996</u></b>

## 2023-2024 Auxiliary Enterprises Fund

BUDGETED REVENUE

	<u>Revenues</u>	<u>Totals</u>
<b><u>SALES AND SERVICE FEES</u></b>		
Activity Fee	\$ 475,000	
Bookstore Sales	480,100	
Athletics	48,410	
Other	<u>108,605</u>	
Total Revenue		<u>\$ 1,112,115</u>

BUDGETED EXPENDITURES

	<u>Appropriations</u>	<u>Totals</u>
<b><u>STUDENT SERVICES</u></b>		
Salaries	\$ 332,881	
Employee Benefits	22,001	
Contractual Services	115,030	
General Materials and Supplies	618,830	
Conferences & Meetings	364,475	
Fixed Charges	24,644	
Utilities	840	
Capital Outlay	20,007	
Other	<u>24,170</u>	
Total Student Services		1,522,878
Transfers		(60,000)
Total Auxiliary Enterprises Fund		<u>\$ 1,462,878</u>

**2023-2024 Liability, Protection, and Settlement Fund**

**(SPECIAL LEVY TAX FUND)**

**BUDGETED REVENUE**

<b><u>LOCAL GOVERNMENTAL SOURCES</u></b>	<b><u>Revenues</u></b>	<b><u>Totals</u></b>
Current Taxes	\$ 697,500	
Back Taxes	<u>697,500</u>	
 Total Revenue		 <b><u>\$ 1,395,000</u></b>

**BUDGETED EXPENDITURES**

<b><u>INSTITUTIONAL SUPPORT</u></b>	<b><u>Appropriations</u></b>	<b><u>Totals</u></b>
Salaries	\$ 348,778	
Employee Benefits	313,459	
Contractual Services	392,925	
General Materials and Supplies	16,300	
Conferences & Meetings	31,825	
Fixed Charges	278,952	
Utilities	<u>25,000</u>	
 Total Expenditures		 <b><u>\$ 1,407,239</u></b>

**2023-2024 Audit Fund**  
**(SPECIAL LEVY TAX FUND)**

**BUDGETED REVENUE**

	<u>Revenues</u>	<u>Totals</u>
<b><u>LOCAL GOVERNMENTAL SOURCES</u></b>		
Current Taxes	\$ 37,000	
Back Taxes	<u>34,000</u>	
Total Revenue		<u>\$ 71,000</u>

**BUDGETED EXPENDITURES**

	<u>Appropriations</u>	<u>Totals</u>
<b><u>INSTITUTIONAL SUPPORT</u></b>		
Contractual Services	<u>\$ 70,375</u>	
Total Expenditures		<u>\$ 70,375</u>



2023-2024 Bond and Interest Fund

**BUDGETED REVENUE**

<b><u>LOCAL GOVERNMENTAL SOURCES</u></b>	<b><u>Revenues</u></b>	<b><u>Totals</u></b>
Current Taxes	\$ 496,725	
Back Taxes	<u>923,025</u>	
Total Revenue		\$ <u>1,419,750</u>

**BUDGETED EXPENDITURES**

<b><u>INSTITUTIONAL SUPPORT</u></b>	<b><u>Appropriations</u></b>	<b><u>Totals</u></b>
Bond Principal & Interest	\$ <u>1,982,050</u>	
Total Expenditures		\$ <u>1,982,050</u>

2023-2024 Restricted Purpose Fund

**BUDGETED REVENUES**

	<u>Revenues</u>	<u>Totals</u>
<b><u>STATE GOVERNMENTAL SOURCES</u></b>		
ICCB-Vocational Education	\$ 158,765	
ICCB-Adult Education	247,455	
Other Ill. Governmental Sources	<u>596,064</u>	
		\$ 1,002,284
<b><u>FEDERAL GOVERNMENTAL SOURCES</u></b>		
Dept. of Education	\$ 3,835,339	
Other Federal Sources	<u>711,303</u>	
		4,546,642
<b><u>OTHER SOURCES</u></b>		
Student Tuition & Fees	\$ 645,000	
Investment Revenue	20,000	
Nongovernmental Gifts, Grants	879,500	
Other Revenue	<u>362,717</u>	
		<u>1,907,217</u>
Grand Total		<u>\$ 7,456,143</u>

**BUDGETED EXPENDITURES**

	<u>Appropriations</u>	<u>Totals</u>
<b><u>INSTRUCTION</u></b>		
Salaries	\$ 416,041	
Employee Benefits	107,317	
Contractual Services	142,265	
General Materials and Supplies	158,924	
Conference and Meetings	76,059	
Utilities	720	
Capital Outlay	436,749	
Other	<u>325,431</u>	
Total Instruction		\$ 1,663,506
<b><u>STUDENT SERVICES</u></b>		
Salaries	\$ 618,078	
Employee Benefits	215,511	
Contractual Services	142,906	
General Materials and Supplies	114,328	
Conference and Meetings	65,554	
Capital Outlay	3,500	
Other	<u>154,813</u>	
Total Student Services		

**Budgeted Expenditures 2023-2024  
Restricted Purposes Fund (cont.)**

		\$ 1,314,690
<b><u>PUBLIC SERVICES</u></b>		
Salaries	\$ 65,636	
Employee Benefits	8,975	
Contractual Services	30,809	
General Materials and Supplies	25,616	
Conference and Meetings	20,314	
Fixed Charges	26,108	
Utilities	4,152	
Capital Outlay	3,610	
Other	<u>7,219</u>	
Total Public Services		192,439
<b><u>GENERAL ADMINISTRATION</u></b>		
Salaries	\$ 330,608	
Employee Benefits	65,358	
Contractual Services	421,741	
General Materials and Supplies	88,604	
Conference and Meetings	20,168	
Fixed Charges	500	
Capital Outlay	968,226	
Other	<u>32,262</u>	
Total General Administration		
		\$ 1,927,467
<b><u>INSTITUTIONAL SUPPORT</u></b>		
Salaries	\$ 92,720	
Employee Benefits	29,719	
Contractual Services	587,867	
General Materials and Supplies	3,050	
Conference and Meetings	300	
Other	<u>650</u>	
Total Institutional Support		714,306
<b><u>SCHOLARSHIPS, STUDENT GRANTS, &amp; WAIVERS</u></b>		
Salaries	\$ 79,947	
Financial Aid	<u>2,438,010</u>	
Total Scholarships, Grants & Waivers		2,517,957
Transfers		<u>402,000</u>
Total Restricted Purposes Fund		<u>\$ 8,732,365</u>

**HIGHLAND COMMUNITY COLLEGE**  
**Summary of Fiscal Year 2024 Budget by Fund**

	General		Capital Projects	Proprietary Fund	
	Education Fund	Operations & Maint. Fund	Operations & Maint. (Restricted)	Auxiliary Fund	
Est. Beginning Balance	4,864,573	2,368,176	10,408,632	1,237,675	
Budgeted Revenues	14,588,862	1,765,328	1,100,000	1,112,115	
Budgeted Expend.	15,161,395	1,649,795	10,374,996	1,522,878	
Budgeted Transfers to Other Funds	60,000				
Budgeted Transfers from Other Funds	517,000			60,000	
Budgeted Ending Bal.	\$4,749,040	\$2,483,709	\$1,133,636	\$886,912	
	Special Revenue			Debt Service	
	Restricted Purposes Fund	Audit Fund	Liability, Protection, & Settlement Fund	Working Cash Fund	Bond and Interest Fund
Est. Beginning Balance	\$2,085,367	\$2,165	\$489,153	\$10,339,999	\$1,243,778
Budgeted Revenue	7,456,143	71,000	1,395,000	120,000	1,419,750
Budgeted Expend.	8,330,365	70,375	1,407,239	5,000	1,982,050
Budgeted Transfers to Other Funds	402,000			115,000	
Budgeted Transfers from Other Funds					
Budgeted Ending Bal.	\$809,145	\$2,790	\$476,914	\$10,339,999	\$681,478

The Official Budget, which is accurately summarized in this document, was approved by the Board on September 26, 2023.

ATTEST: \_\_\_\_\_  
Secretary, Board of Trustees