

HIGHLAND COMMUNITY COLLEGE

District #519

AGENDA

Board of Trustees Meeting

September 24, 2024 – 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=SmdzVjE3cDRVenFlaFBYRm5sV2VlQT09>

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

- I. Call to Order/Roll Call
- II. Approval of Trustee(s) Attending Meeting Via Electronic Means
- III. Approval of Agenda
- IV. Approval of Minutes: August 7, 2024 Special Meeting
August 27, 2024 Regular Meeting
- V. **PUBLIC HEARING CONCERNING THE 2024 – 2025 BUDGET**
- VI. Approval of 2024-2025 Budget (Page 1)
- VII. Public Comments
- VIII. Introductions
- IX. Consent Items
 - A. Academic (None)
 - B. Administration (None)
 - C. Personnel
 1. Part-time Instructors, Overload, and Other Assignments (Page 33)
 - D. Financial (None)
- X. Main Motions
 - A. Academic (None)
 - B. Administration (None)
 - C. Personnel
 1. Addition of College Emergency Operations Team Responsibilities to Job Descriptions of Emergency Operations Team Members (Page 38)
 2. New Job Description: Career Pathways Navigator (Grant Funded) (Page 40)
 3. Revised Job Title and Job Description: Testing Services Specialist (Page 44)
 4. Revised Job Description and Job Title: Human Resources Generalist (Page 47)
 5. Revised Salary Range Placement: Human Resources Generalist (Page 51)
 6. New Job Description: Learning Management System (LMS) Administrator/ Instructional Technology Specialist (Page 52)

7. Revised Job Title and Job Description: Manager, Lifelong Learning Program (Page 55)
8. Revised Job Title and Job Description: Manager, Career Services (Page 58)
9. Compensation Adjustment: Manager, Career Services (Page 62)
10. Revised Job Title and Job Description: Human Resources Manager, Workforce Development and Analytics (Page 63)
11. Revised Salary Range Placement and Compensation Adjustment: Human Resources Manager, Workforce Development and Analytics (Page 68)
12. Second Reading – Revised Policy 3.28: Prohibition of Sex Discrimination (Page 69)

D. Financial

1. Service Agreement with Interact Communications for General Marketing Media Buy/Digital Advertising (Page 72)
2. Resolution and Memorandum of Understanding (MOU) Between the City of Freeport, Freeport Park District, Highland Community College Foundation, and Highland Community College Regarding Support and Commitment of Funds for a Grant Application to the Illinois Department of Transportation's Transportation Enhancement Program (ITEP) for Pedestrian/Bicycle Facilities (Page 89)
3. Payment of Bills and Agency Fund Report – August 2024 (Page 104)

XI. Reports

A. Treasurer's Report

1. Statements of Revenue, Expenditures, and Changes in Fund Balance (Page 106)
2. Budget Update

B. Foundation

C. Student Trustee

D. Audit & Finance Committee

E. Illinois Community College Trustees Association (ICCTA) Representative

F. Association of Community College Trustees (ACCT)

G. Board Chair

H. President

XI. CLOSED SESSION

A. Appointment, Employment, Compensation, Discipline, Performance, or Dismissal of Specific Employees of the Public Body

B. Collective Negotiating Matters

XII. ACTION, IF NECESSARY

A. Appointment, Employment, Compensation, Discipline, Performance, or Dismissal of Specific Employees of the Public Body

B. Collective Negotiating Matters

XIII. Old Business

XIV. New Business

XV. Dates of Importance

- A. Tuesday, October 15, 2024 – Robert J. Rimington Board Room (H-228)
4:00 p.m. – Regular Board Meeting
- B. Tuesday through Saturday, October 22 – 26, 2024 – Seattle, Washington
Association of Community College Trustees Annual Leadership Congress
- C. Tuesday, November 26, 2024 – Robert J. Rimington Board Room (H-228)
3:00 p.m. – Audit & Finance Committee Meeting
4:00 p.m. – Regular Meeting
- D. Thursday, December 12, 2024 – Robert J. Rimington Board Room (H-228)
11:00 a.m. – Quarterly Board Retreat

XVI. Adjournment

**AGENDA ITEM #VI
SEPTEMBER 24, 2024
HIGHLAND COMMUNITY COLLEGE BOARD**

2024-2025 BUDGET

RECOMMENDATION OF THE PRESIDENT: That the Highland Community College Board approves the attached Resolution providing for the adoption of the 2024-2025 budget.

BACKGROUND: On September 24, 2024, a public hearing on the 2024-2025 Budget was declared and held in accordance with State law. The attached budget, as compared to the FY25 Tentative Budget, includes changes in the Operating Funds, Operations and Maintenance, Restricted Fund, Auxiliary Enterprises Funds, and Restricted 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 2025 budget with the following resolution:

RESOLUTION PROVIDING FOR ADOPTION OF ANNUAL BUDGET FOR FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025 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 24, 2024, 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, 2024, and ending June 30, 2025, 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

Chairperson, Board of Trustees

**2024-2025 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
<u>REVENUE</u>							
Local							
Resources	\$7,606,623	\$7,606,623	\$0	\$1,870,078	\$1,870,078	\$0	\$0
State	1,651,773	1,647,325	4,448	0	0	0	4,448
Federal	123,000	123,000	0	0	0	0	0
Tuition	5,300,000	5,300,000	0	0	0	0	0
Other	<u>953,228</u>	<u>953,228</u>	<u>0</u>	<u>116,643</u>	<u>116,643</u>	<u>0</u>	<u>0</u>
Totals	<u>\$15,634,624</u>	<u>\$15,630,176</u>	<u>\$4,448</u>	<u>\$1,986,721</u>	<u>\$1,986,721</u>	<u>\$0</u>	<u>\$4,448</u>
<u>EXPENSES BY OBJECT</u>							
Salaries	\$10,712,623	\$10,758,533	(\$45,910)	\$753,523	\$753,523	\$0	(\$45,910)
Employee							
Benefits	2,338,207	2,298,919	39,288	211,498	211,498	0	39,288
Contractual	1,470,837	1,467,612	3,225	140,450	140,450	0	3,225
Materials	919,066	914,066	5,000	181,607	181,607	0	5,000
Conference	318,415	318,415	0	0	0	0	0
Fixed Charge	133,310	131,810	1,500	0	0	0	1,500
Utilities	53,000	53,000	0	878,541	878,541	0	0
Capital Outl:	49,243	49,243	0	0	0	0	0
Other	612,631	612,631	0	(308,809)	(308,809)	0	0
Transfer	<u>(302,000)</u>	<u>(302,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTALS	<u>\$16,305,332</u>	<u>\$16,302,229</u>	<u>\$3,103</u>	<u>\$1,856,810</u>	<u>\$1,856,810</u>	<u>\$0</u>	<u>\$3,103</u>

**2024-2025 BUDGET
CHANGES FROM TENTATIVE BUDGET
OPERATIONS AND MAINTENANCE,
RESTRICTED FUND**

	Operations & Maintenance, Restricted Fund		
	Final Budget	Tentative Budget	Net Inc/Dec
<u>REVENUE</u>			
Local Govt Sources	\$1,242,500	\$1,242,500	\$0
Interest on Investments	\$200,000	\$200,000	<u>\$0</u>
Totals	<u>\$1,242,500</u>	<u>\$1,242,500</u>	<u>\$0</u>
 <u>EXPENSES BY OBJECT</u>			
Contractual Service:	\$202,845	\$202,284	\$561
Capital Outlay	<u>\$8,700,212</u>	<u>\$9,437,919</u>	<u>(\$737,707)</u>
TOTALS	<u>8,903,057</u>	<u>9,640,203</u>	<u>(\$737,146)</u>

**2024-2025 BUDGET
CHANGES FROM TENTATIVE BUDGET
AUXILIARY ENTERPRISES FUND**

Auxiliary Enterprises Fund			
	Final Budget	Tentative Budget	Net Inc/Dec
<u>REVENUE</u>			
Activity Fee	\$665,000	\$665,000	\$0
Bookstore			
Sales	422,200	422,200	-
Athletics	49,410	49,410	-
Other	159,000	125,500	33,500
Totals	\$1,295,610	\$1,262,110	\$33,500
 <u>EXPENSES BY OBJECT</u>			
Salaries	\$412,850	\$412,850	\$0
Employee			
Benefits	30,321	30,321	-
Contractual	123,535	115,535	8,000
Materials	695,764	636,996	58,768
Fixed Costs	25,344	24,644	700
Utilities	9,850	950	8,900
Conference and Meeting	414,337	411,200	3,137
Capital	22,466	20,966	1,500
Other	73,887	57,303	16,584
Transfers	(450,000)	(450,000)	-
TOTALS	1,358,354	1,260,765	97,589

**2024-2025 BUDGET
CHANGES FROM TENTATIVE BUDGET
RESTRICTED PURPOSE FUNDS**

	Restricted Purpose Funds		
	<u>Final Budget</u>	<u>Tentative Budget</u>	<u>Net Inc/Dec</u>
<u>REVENUE</u>			
State	\$1,236,348	\$1,214,430	\$21,918
Federal	4,215,914	4,131,862	84,052
Other	<u>1,260,702</u>	<u>1,478,816</u>	<u>(218,114)</u>
Totals	<u>\$6,712,964</u>	<u>\$6,825,108</u>	<u>(\$112,144)</u>
<u>EXPENSES BY OBJECT</u>			
Salaries	\$1,670,404	\$1,515,585	\$154,819
Employee			
Benefits	463,074	430,904	\$32,170
Contractual	1,141,686	1,156,034	(14,348)
Materials	254,536	208,145	46,391
Conference	169,213	157,231	11,982
Fixed Charges	24,608	24,608	-
Utilities	4,152	4,152	-
Capital	787,156	946,447	(159,291)
Financial Aid	2,539,688	2,619,635	(79,947)
Other	617,577	607,205	10,372
Transfers	<u>477,000</u>	<u>477,000</u>	<u>0</u>
TOTALS	<u>\$8,149,094</u>	<u>\$8,146,946</u>	<u>\$2,148</u>



**HIGHLAND
COMMUNITY
COLLEGE**

BUDGET

2024-2025

OPERATING FUND BUDGET

<u>REVENUE</u>	Adopted Budget 2023-2024	<u>Proposed Budget 2024-2025</u>		Increase (Decrease)
		Amount	Percent	
Local Governmental Sources	\$8,794,778	\$9,476,701	53.8%	\$681,923
State Governmental Sources	1,658,403	1,851,773	9.3%	(6,630)
Federal Governmental Sources	123,000	123,000	0.7%	0
Student Tuition and Fees	5,000,000	5,300,000	30.1%	300,000
Other Sources	<u>778,009</u>	<u>1,069,871</u>	<u>6.1%</u>	<u>291,862</u>
Total Revenue	<u>\$16,354,190</u>	<u>\$17,621,345</u>	<u>100.0%</u>	<u>\$1,267,155</u>
Revenue Percentage Increase				7.7%
<u>EXPENDITURES</u>				
Salaries	10,339,130	11,466,146	63.1%	\$1,127,016
Fringe Benefits	2,408,870	2,549,705	14.0%	140,835
Contractual Services	1,578,893	1,611,287	8.9%	32,394
General Materials & Supplies	1,033,210	1,100,673	6.1%	67,463
Conference & Meeting Expense	290,000	318,415	1.8%	28,415
Fixed Charges	78,030	133,310	0.7%	55,280
Utilities	764,991	931,541	5.1%	166,550
Capital Outlay	48,038	49,243	0.3%	1,205
Other	270,028	303,822	1.7%	33,794
Transfers	<u>(457,000)</u>	<u>(302,000)</u>	<u>-1.7%</u>	<u>155,000</u>
Total Expenditures	<u>\$16,354,190</u>	<u>\$18,162,142</u>	<u>100.0%</u>	<u>\$1,807,952</u>
Expenditure Percentage Increase				11.1%
FY2025 Revenues in Excess of Expenses		<u>(\$540,797)</u>		

**HIGHLAND COMMUNITY COLLEGE
INSTRUCTION**

The narrative on pages 2 through 10 includes comparisons of the 2023-2024 budget to the 2024-2025 budget. It should be noted that 2023-2024 actual results for particular line items may vary from the amount budgeted. Actual 2023-2024 results are reported in the annual financial report.

The 2024-2025 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 2024-2025, the College's cost for employee medical insurance premiums increased by about 2%.

Total instruction costs are budgeted to increase \$685,470. Salaries include full-time, part-time, and summer instruction, as well as overload.

INSTRUCTION: PROGRAM TOTAL	Adopted Budget <u>2023-2024</u>	Proposed Budget <u>2024-2025</u>	Proposed Increase <u>(Decrease)</u>
Salaries	\$ 6,134,729	\$ 6,732,614	\$597,885
Employee Benefits	1,140,845	1,186,603	45,758
Contractual Services	117,749	115,864	(1,885)
General Materials & Supplies	232,456	274,239	41,783
Conference & Meeting Expense	16,967	17,967	1,000
Fixed Charges	7,850	9,350	1,500
Capital Outlay	40,081	39,540	(541)
Utilities	850	900	50
Other	<u>2,308</u>	<u>2,228</u>	<u>(80)</u>
Total Instruction	<u>\$7,693,835</u>	<u>\$8,379,305</u>	<u>\$685,470</u>
 <u>HUMANITIES DIVISION</u>			
Salaries	\$1,382,562	\$1,484,724	\$102,162
Employee Benefits	216,415	226,081	9,666
Contractual Services	23,150	19,160	(3,990)
General Materials & Supplies	46,200	47,920	1,720
Conference & Meeting Expense	5,054	5,054	0
Fixed Charges	850	850	0
Capital Outlay	30,430	30,430	0
Other	<u>2,140</u>	<u>2,090</u>	<u>(50)</u>
Total Humanities Division	<u>\$1,706,801</u>	<u>\$1,816,309</u>	<u>\$109,508</u>

Instruction Continued

	Adopted Budget <u>2023-2024</u>	Proposed Budget <u>2024-2025</u>	Proposed Increase <u>(Decrease)</u>
<u>SOCIAL SCIENCE DIVISION</u>			
Salaries	\$501,129	\$616,110	\$114,981
Employee Benefits	92,162	94,131	1,969
General Materials & Supplies	<u>1,050</u>	<u>1,050</u>	<u>0</u>
Total Social Science Division	<u>\$594,341</u>	<u>\$711,291</u>	<u>\$116,950</u>
 <u>NATURAL SCIENCE AND HEALTH DIVISION</u>			
Salaries	\$2,139,839	\$2,307,756	\$167,917
Employee Benefits	404,491	436,442	31,951
Contractual Services	2,495	2,500	5
General Materials & Supplies	85,759	108,735	22,976
Conference & Meeting Expense	6,859	6,859	0
Utilities	850	900	50
Capital Outlay	7,981	5,000	(2,981)
Other	<u>63</u>	<u>63</u>	<u>0</u>
Total Natural Science and Health Division	<u>\$2,648,337</u>	<u>\$2,868,255</u>	<u>\$219,918</u>
 <u>BUSINESS AND TECHNOLOGY DIVISION</u>			
Salaries	\$1,657,751	\$1,852,115	\$194,364
Employee Benefits	337,518	355,147	17,629
Contractual Services	6,604	8,704	2,100
General Materials & Supplies	93,131	109,718	16,587
Conference & Meeting Expense	4,693	5,693	1,000
Fixed Charges	7,000	8,500	1,500
Capital Outlay	1,310	3,750	2,440
Other	<u>75</u>	<u>75</u>	<u>0</u>
Total Business and Tech Division	<u>\$2,108,082</u>	<u>\$2,343,702</u>	<u>\$233,180</u>

Instruction Continued

	<u>Adopted Budget 2023-2024</u>	<u>Proposed Budget 2024-2025</u>	<u>Proposed Increase (Decrease)</u>
<u>TRANSITIONAL MATH</u>			
Salaries	\$180,238	\$190,252	\$10,014
Employee Benefits	12,458	11,891	(567)
General Materials & Supplies	<u>480</u>	<u>480</u>	<u>0</u>
Total Transitional Math	<u>\$193,176</u>	<u>\$202,623</u>	<u>\$9,447</u>

INSTRUCTIONAL ADMINISTRATION

Salaries	\$273,210	\$281,657	\$8,447
Employee Benefits	77,801	62,911	(14,890)
Contractual Services	85,500	85,500	0
General Materials & Supplies	5,836	6,336	500
Conference & Meeting Expense	361	361	0
Capital Outlay	360	360	0
Other	<u>30</u>	<u>0</u>	<u>(30)</u>
Total Instructional Administration	<u>\$443,098</u>	<u>\$437,125</u>	<u>(\$5,973)</u>

**HIGHLAND COMMUNITY COLLEGE
ACADEMIC SUPPORT**

Total academic support costs are budgeted to increase \$179,341. Salaries include filled or expected to be filled positions in FY25 that were vacant in FY24. Additional resources have been allocated for employee professional development, which links to the Strategic Plan and is reflected in conference & meeting expense.

	Adopted Budget 2023-2024	Proposed Budget 2024-2025	Proposed Increase (Decrease)
<u>AUDIO VISUAL SERVICES</u>			
Salaries	\$48,352	\$50,053	\$1,701
Employee Benefits	8,678	8,851	173
Contractual Services	10,770	10,770	0
General Materials & Supplies	12,910	12,910	0
Capital Outlay	<u>134</u>	<u>134</u>	<u>0</u>
Total Audio Visual Services	<u>\$80,844</u>	<u>\$82,718</u>	<u>\$1,874</u>
<u>LIBRARY SERVICES</u>			
Salaries	\$294,122	\$330,024	\$35,902
Employee Benefits	65,794	67,223	1,429
Contractual Services	940	940	0
General Materials & Supplies	82,159	86,799	4,640
Conference & Meeting Expense	722	722	0
Capital Outlay	1,079	1,500	421
Other	<u>0</u>	<u>18</u>	<u>18</u>
Total Library Services	<u>\$444,816</u>	<u>\$487,226</u>	<u>\$42,392</u>
<u>LEARNING ASSISTANCE CENTER</u>			
Salaries	\$325,745	\$433,744	\$107,999
Employee Benefits	63,217	74,543	11,326
Contractual Services	16,000	4,000	(12,000)
General Materials & Supplies	13,948	17,650	3,702
Capital Outlay	<u>600</u>	<u>1,500</u>	<u>900</u>
Total Learning Assistance Center	<u>\$419,510</u>	<u>\$531,437</u>	<u>\$111,927</u>
<u>ACADEMIC SUPPORT ADMINISTRATION</u>			
Conference & Meeting Expense	<u>\$117,267</u>	<u>\$140,415</u>	<u>23,148</u>
TOTAL ACADEMIC SUPPORT	<u>\$1,062,437</u>	<u>\$1,241,796</u>	<u>\$179,341</u>

**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 \$86,579.

<u>STUDENT DEVELOPMENT</u>	Adopted Budget <u>2023-2024</u>	Proposed Budget <u>2024-2025</u>	Proposed Increase <u>(Decrease)</u>
Salaries	\$1,072,584	\$1,158,110	\$85,526
Employee Benefits	319,375	332,739	13,364
Contractual Services	67,935	62,269	(5,666)
General Materials & Supplies	35,339	26,949	(8,390)
Fixed Charges	6,250	7,850	1,600
Capital Outlay	360	360	0
Other	<u>325</u>	<u>470</u>	<u>145</u>
TOTAL STUDENT DEVELOPMENT	<u>\$1,502,168</u>	<u>\$1,588,747</u>	<u>\$86,579</u>

**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 \$88,203.

<u>PUBLIC SERVICES</u>	<u>Adopted Budget 2023-2024</u>	<u>Proposed Budget 2024-2025</u>	<u>Proposed Increase (Decrease)</u>
Salaries	\$287,888	\$311,976	\$24,088
Employee Benefits	22,791	37,606	14,815
Contractual Services	733,275	751,000	17,725
General Materials & Supplies	30,987	52,012	21,025
Conference & Meeting Expense	33,350	36,800	3,450
Fixed Charges	20,050	24,650	4,600
Utilities	1,200	1,200	0
Other	<u>5,000</u>	<u>7,500</u>	<u>2,500</u>
TOTAL PUBLIC SERVICES	<u>\$1,134,541</u>	<u>\$1,222,744</u>	<u>\$88,203</u>

**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 \$131,292.

<u>GENERAL ADMINISTRATION</u>	Adopted Budget <u>2023-2024</u>	Proposed Budget <u>2024-2025</u>	Proposed Increase <u>(Decrease)</u>
Salaries	\$988,380	\$1,082,950	\$94,570
Employee Benefits	287,842	297,855	10,013
Contractual Services	224,652	246,014	21,362
General Materials & Supplies	332,345	336,208	3,863
Conference & Meeting Expense	25,982	25,966	(16)
Fixed Charges	460	460	0
Capital Outlay	709	1,209	500
Other	<u>4,211</u>	<u>5,211</u>	<u>1,000</u>
TOTAL GENERAL ADMINISTRATION	<u>\$1,864,581</u>	<u>\$1,995,873</u>	<u>\$131,292</u>

**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 \$386,834.

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. Transfers include Operating fund support of other funds and transfer of net Working Cash Fund results to operations.

<u>INSTITUTIONAL SUPPORT</u>	Adopted Budget <u>2023-2024</u>	Proposed Budget <u>2024-2025</u>	Proposed Increase <u>(Decrease)</u>
Salaries	\$473,582	\$613,152	\$139,570
Employee Benefits	291,481	332,787	41,306
Contractual Services	278,200	279,980	1,780
General Materials & Supplies	111,459	112,299	840
Conference & Meeting Expense	95,712	96,545	833
Fixed Charges	43,420	91,000	47,580
Utilities	50,900	50,900	0
Capital Outlay	5,075	5,000	(75)
Other	86,704	86,704	0
Transfer	<u>(457,000)</u>	<u>(302,000)</u>	<u>155,000</u>
TOTAL INSTITUTIONAL SUPPORT	<u>\$979,533</u>	<u>\$1,366,367</u>	<u>\$386,834</u>

SCHOLARSHIPS, STUDENT GRANTS, & WAIVERS

Other	<u>\$467,300</u>	<u>\$510,500</u>	<u>\$43,200</u>
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**HIGHLAND COMMUNITY COLLEGE
OPERATION AND MAINTENANCE OF PLANT**

<u>OPER. & MAINT. OF PLANT</u>	Adopted Budget <u>2023-2024</u>	Proposed Budget <u>2024-2025</u>	Proposed Increase <u>(Decrease)</u>
Salaries	713,748	753,523	\$39,775
Employee Benefits	208,847	211,498	2,651
Contractual Services	129,372	140,450	11,078
General Materials & Supplies	181,607	181,607	0
Utilities	712,041	878,541	166,500
Other	<u>(295,820)</u>	<u>(308,809)</u>	<u>(12,989)</u>
TOTAL OPER. AND MAINT. OF PLANT	<u>\$1,649,795</u>	<u>\$1,856,810</u>	<u>\$207,015</u>



**OFFICIAL
BUDGET**

July 1, 2024- June 30, 2025

HIGHLAND COMMUNITY COLLEGE
Proposed Budget
Summary of 2024-2025
Budgeted Revenues By Source

	Educational Fund	Operations & Maintenance Fund	Total Operating	Percent
LOCAL GOVERNMENT SOURCES				
Current Taxes	\$ 3,592,486	\$ 962,273	\$ 4,554,759	25.8%
Back Taxes	3,389,137	907,805	4,296,942	24.4%
Corporate Personal Property Replacement Tax	<u>625,000</u>	-	<u>625,000</u>	<u>3.5%</u>
Total Local Government	\$ 7,606,623	\$ 1,870,078	\$ 9,476,701	<u>53.8%</u>
STATE GOVERNMENTAL SOURCES				
ICCB Credit Hour Grants	1,427,710	-	1,427,710	8.1%
ICCB Equalization Grant	50,000	-	50,000	0.3%
ICCB Career/Tech Education	144,063	-	144,063	0.8%
ICCB Other	<u>30,000</u>	-	<u>30,000</u>	<u>0.2%</u>
Total State Government	\$ 1,651,773	\$ -	\$ 1,651,773	<u>9.4%</u>
FEDERAL GOVERNMENT SOURCES				
Financial aid	9,000	-	9,000	0.1%
Indirect Costs	<u>114,000</u>	-	<u>114,000</u>	<u>0.6%</u>
Total Federal Government	\$ 123,000	\$ -	\$ 123,000	<u>0.7%</u>
STUDENT TUITION AND FEES				
Tuition	4,092,200	-	4,092,200	23.2%
Fees	<u>1,207,800</u>	-	<u>1,207,800</u>	<u>6.9%</u>
Total Tuition and Fees	\$ 5,300,000	\$ -	\$ 5,300,000	<u>30.1%</u>
OTHER SOURCES				
Facilities Rental	16,000	96,343	112,343	0.7%
Interest on Investments	450,000	-	450,000	2.6%
Other Revenue	<u>487,228</u>	<u>20,300</u>	<u>507,528</u>	<u>2.9%</u>
Total Other Sources	\$ 953,228	\$ 116,643	\$ 1,069,871	<u>6.1%</u>
Total 2024-2025 Budgeted Revenue	\$ 15,634,624	\$ 1,986,721	\$ 17,621,345	<u>100.0%</u>

HIGHLAND COMMUNITY COLLEGE
Summary of 2024-2025
Operating Budgeted Expenditures

	Educational Fund	Operations & Maintenance Fund	Total Operating	%
BY PROGRAM:				
Instruction	\$8,379,305	-	\$8,379,305	46.1%
Academic Support	1,241,796	-	1,241,796	6.8%
Student Services	1,588,747	-	1,588,747	8.8%
Public Services	1,222,744	-	1,222,744	6.7%
Oper./Maint. of Plant	-	1,856,810	1,856,810	10.2%
General Administration	1,995,873	-	1,995,873	11.0%
Institutional Support	1,668,367	-	1,668,367	9.2%
Transfers	(302,000)	-	(302,000)	-1.7%
Scholarships, Grants, Waivers	510,500	-	510,500	2.8%
Total 2024-2025 Budgeted Expenditures	\$ 16,305,332	\$ 1,856,810	\$ 18,162,142	100.0%
BY OBJECT:				
Salaries	\$10,712,623	753,523	\$11,466,146	63.1%
Employee Benefits	2,338,207	211,498	2,549,705	14.0%
Contractual Services	1,470,837	140,450	1,611,287	8.9%
General Materials and Supplies	919,066	181,607	1,100,673	6.1%
Conferences and Meetings	318,415	-	318,415	1.8%
Fixed Charges	133,310	-	133,310	0.7%
Utilities	53,000	878,541	931,541	5.1%
Capital Outlay	49,243	-	49,243	0.3%
Other	612,631	(308,809)	303,822	1.7%
Transfers	(302,000)	-	(302,000)	-1.7%
Total 2024-2025 Budgeted Expenditures	\$ 16,305,332	\$ 1,856,810	\$ 18,162,142	100.0%

HIGHLAND COMMUNITY COLLEGE
2024-2025 Current Budgeted Expenditures
Educational Fund

	<u>Appropriations</u>	<u>Totals</u>
<u>INSTRUCTION</u>		
Salaries	\$ 6,732,614	
Employee Benefits	1,186,603	
Contractual Services	115,864	
General Materials and Supplies	274,239	
Conference and Meetings	17,967	
Fixed Charges	9,350	
Capital Outlay	39,540	
Utilities	900	
Other	2,228	
Total Instruction		\$8,379,305
<u>ACADEMIC SUPPORT</u>		
Salaries	\$ 813,821	
Employee Benefits	150,617	
Contractual Services	15,710	
General Materials and Supplies	117,359	
Conferences and Meetings	141,137	
Capital Outlay	3,134	
Other	18	
Total Academic Support		1,241,796
<u>STUDENT SERVICES</u>		
Salaries	\$ 1,158,110	
Employee Benefits	332,739	
Contractual Services	62,269	
General Materials and Supplies	26,949	
Fixed Charges	7,850	
Capital Outlay	360	
Other	470	
Total Student Services		1,588,747

**Budgeted Expenditures 2024-2025
Educational Fund (cont.)**

PUBLIC SERVICES

Salaries	\$	311,976
Employee Benefits		37,606
Contractual Services		751,000
General Materials and Supplies		52,012
Conferences and Meetings		36,800
Fixed Charges		24,650
Utilities		1,200
Other		<u>7,500</u>

Total Public Services \$ 1,222,744

GENERAL ADMINISTRATION

Salaries	\$	1,082,950
Employee Benefits		297,855
Contractual Services		246,014
General Materials and Supplies		336,208
Conferences and Meetings		25,966
Fixed Charges		460
Capital Outlay		1,209
Other		<u>5,211</u>

Total General Administration 1,995,873

INSTITUTIONAL SUPPORT

Salaries	\$	613,152
Employee Benefits		332,787
Contractual Services		279,980
General Materials and Supplies		112,299
Conference and Meetings		96,545
Fixed Charges		91,000
Utilities		50,900
Capital Outlay		5,000
Other		<u>86,704</u>

Total Institutional Support 1,668,367

SCHOLARSHIPS, STUDENT GRANTS, & WAIVERS

Other	\$	<u>510,500</u>
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Total Scholarships, Grants, & Waivers \$ 510,500

Transfers (302,000)

Total Educational Fund \$16,305,332

2024-2025 Budgeted Expenditures

Operations and Maintenance Fund

	<u>Appropriations</u>	<u>Totals</u>
<u>OPERATION & MAINT. OF PLANT</u>		
Salaries	753,523	
Employee Benefits	211,498	
Contractual Services	140,450	
General Materials and Supplies	181,607	
Conferences and Meetings	-	
Utilities	878,541	
Other	<u>(308,809)</u>	
 Total Expenditures		 <u>\$ 1,856,810</u>

2024-2025 Operations and Maintenance Fund, Restricted

BUDGETED REVENUE

	<u>Revenues</u>	<u>Totals</u>
<u>LOCAL GOVERNMENTAL SOURCES</u>		
Current Taxes	\$ 642,500	
Back Taxes	600,000	
Interest on Investments	<u>200,000</u>	
 Total Revenue		 \$ <u>1,442,500</u>

BUDGETED EXPENDITURES

	<u>Appropriations</u>	<u>Totals</u>
<u>INSTITUTIONAL SUPPORT</u>		
Contractual Services	202,845	
Capital Outlay	<u>8,700,212</u>	
 Total Expenditures		 \$ <u>8,903,057</u>

2024-2025 Auxiliary Enterprises Fund

BUDGETED REVENUE

	<u>Revenues</u>	<u>Totals</u>
<u>SALES AND SERVICE FEES</u>		
Activity Fee	\$ 665,000	
Bookstore Sales	422,200	
Athletics	49,410	
Other	<u>159,000</u>	
Total Revenue		\$ <u>1,295,610</u>

BUDGETED EXPENDITURES

	<u>Appropriations</u>	<u>Totals</u>
<u>STUDENT SERVICES</u>		
Salaries	\$ 412,850	
Employee Benefits	30,321	
Contractual Services	123,535	
General Materials and Supplies	695,764	
Conferences & Meetings	414,337	
Fixed Charges	25,344	
Utilities	9,850	
Capital Outlay	22,466	
Other	<u>73,887</u>	
Total Student Services		\$ <u>1,808,354</u>
Transfers		<u>(450,000)</u>
Total Expenditures		\$ <u>1,358,354</u>

2024-2025 Liability, Protection, and Settlement Fund

(SPECIAL LEVY TAX FUND)

BUDGETED REVENUE

<u>LOCAL GOVERNMENTAL SOURCES</u>	<u>Revenues</u>	<u>Totals</u>
Current Taxes	\$ 722,500	
Back Taxes	<u>697,500</u>	
Total Revenue		\$ <u>1,420,000</u>

BUDGETED EXPENDITURES

<u>INSTITUTIONAL SUPPORT</u>	<u>Appropriations</u>	<u>Totals</u>
Salaries	\$ 355,813	
Employee Benefits	309,758	
Contractual Services	456,925	
General Materials and Supplies	17,525	
Conferences & Meetings	39,675	
Fixed Charges	303,000	
Utilities	<u>25,000</u>	
Total Expenditures		\$ <u>1,507,696</u>

**2024-2025 Audit Fund
(SPECIAL LEVY TAX FUND)**

BUDGETED REVENUE

	<u>Revenues</u>	<u>Totals</u>
<u>LOCAL GOVERNMENTAL SOURCES</u>		
Current Taxes	\$ 40,000	
Back Taxes	<u>37,000</u>	
Total Revenue		\$ <u>77,000</u>

BUDGETED EXPENDITURES

	<u>Appropriations</u>	<u>Totals</u>
<u>INSTITUTIONAL SUPPORT</u>		
Contractual Services	\$ <u>77,000</u>	
Total Expenditures		\$ <u>77,000</u>

2024-2025 Bond and Interest Fund

BUDGETED REVENUE

<u>LOCAL GOVERNMENTAL SOURCES</u>	<u>Revenues</u>	<u>Totals</u>
Current Taxes	\$ 959,500	
Back Taxes	<u>939,025</u>	
Total Revenue		\$ <u>1,898,525</u>

BUDGETED EXPENDITURES

<u>INSTITUTIONAL SUPPORT</u>	<u>Appropriations</u>	<u>Totals</u>
Bond Principal & Interest	\$ <u>1,846,025</u>	
Total Expenditures		\$ <u>1,846,025</u>

2024-2025 Restricted Purpose Fund

BUDGETED REVENUES

	<u>Revenues</u>	<u>Totals</u>
<u>STATE GOVERNMENTAL SOURCES</u>		
ICCB-Vocational Education	\$ 141,911	
ICCB-Adult Education	217,705	
Other Ill. Governmental Sources	<u>876,732</u>	
		\$ 1,236,348
<u>FEDERAL GOVERNMENTAL SOURCES</u>		
Dept. of Education	\$ 3,616,752	
Other Federal Sources	<u>599,162</u>	
		4,215,914
<u>OTHER SOURCES</u>		
Student Tuition & Fees	\$ 750,000	
Investment Revenue	50,000	
Nongovernmental Gifts, Grants	37,386	
Other Revenue	<u>423,316</u>	
		<u>1,260,702</u>
Grand Total		<u>\$ 6,712,964</u>

BUDGETED EXPENDITURES

	<u>Appropriations</u>	<u>Totals</u>
<u>INSTRUCTION</u>		
Salaries	\$ 572,038	
Employee Benefits	178,760	
Contractual Services	110,087	
General Materials and Supplies	111,681	
Conference and Meetings	58,970	
Utilities	-	
Capital Outlay	275,773	
Other	<u>432,344</u>	
Total Instruction		\$ 1,739,653
<u>STUDENT SERVICES</u>		
Salaries	\$ 557,202	
Employee Benefits	180,624	
Contractual Services	137,706	
General Materials and Supplies	52,884	
Conference and Meetings	63,554	
Capital Outlay	3,500	
Other	<u>136,931</u>	
Total Student Services		\$ 1,132,401

**Budgeted Expenditures 2024-2025
Restricted Purposes Fund (cont.)**

<u>PUBLIC SERVICES</u>		
Salaries	\$	54,470
Employee Benefits		9,375
Contractual Services		3,309
General Materials and Supplies		7,832
Conference and Meetings		18,036
Fixed Charges		24,108
Utilities		4,152
Capital Outlay		3,610
Other		<u>5,544</u>
Total Public Services		\$ 130,436
<u>GENERAL ADMINISTRATION</u>		
Salaries	\$	310,000
Employee Benefits		64,022
Contractual Services		286,862
General Materials and Supplies		76,139
Conference and Meetings		27,653
Fixed Charges		500
Capital Outlay		504,273
Other		<u>42,758</u>
Total General Administration		\$ 1,312,207
<u>INSTITUTIONAL SUPPORT</u>		
Salaries	\$	96,747
Employee Benefits		30,293
Contractual Services		603,722
General Materials and Supplies		6,000
Conference and Meetings		1,000
Other		<u>-</u>
Total Institutional Support		\$ 737,762
<u>SCHOLARSHIPS, STUDENT GRANTS, & WAIVERS</u>		
Salaries	\$	79,947
Financial Aid		<u>2,539,688</u>
Total Scholarships, Grants & Waivers		\$ 2,619,635
Transfers		<u>\$ 477,000</u>
Total Expenditures		<u>\$ 8,149,094</u>

HIGHLAND COMMUNITY COLLEGE
Summary of Fiscal Year 2025 Budget by Fund

	General		Capital Projects	Proprietary Fund	
	Education Fund	Operations & Maint. Fund	Operations & Maint. (Restricted)	Auxiliary Fund	
Est. Beginning Balance	4,978,071	2,884,611	9,590,650	1,029,939	
Budgeted Revenues	15,634,624	1,986,721	1,442,500	1,295,810	
Budgeted Expend.	16,607,332	1,856,810	8,903,057	1,808,354	
Budgeted Transfers to Other Funds	450,000				
Budgeted Transfers from Other Funds	752,000			450,000	
Budgeted Ending Bal.	\$4,307,363	\$2,814,522	\$2,130,093	\$967,195	

	Special Revenue			Debt Service	
	Restricted Purposes Fund	Audit Fund	Liability, Protection, & Settlement Fund	Working Cash Fund	Bond and Interest Fund
Est. Beginning Balance	\$2,553,025	\$0	\$494,535	\$10,339,999	\$814,603
Budgeted Revenue	6,712,964	77,000	1,420,000	300,000	1,898,525
Budgeted Expend.	7,672,094	77,000	1,507,696	25,000	1,846,025
Budgeted Transfers to Other Funds	477,000			275,000	
Budgeted Transfers from Other Funds					
Budgeted Ending Bal.	\$1,116,895	\$0	\$406,839	\$10,339,999	\$867,103

The Official Budget, which is accurately summarized in this document, was approved by the Board on September 24, 2024.

ATTEST: _____
Secretary, Board of Trustees