

**AGENDA ITEM #X-D-1  
SEPTEMBER 15, 2009  
HIGHLAND COMMUNITY COLLEGE**

**2009 – 2010 BUDGET**

**RECOMMENDATION OF THE PRESIDENT:** That the Highland Community College Board approves the attached Resolution providing for the adoption of the 2009-2010 budget.

**BACKGROUND:** On September 15, 2009, a public hearing on the 2009-2010 Budget was declared and held in accordance with State law. The attached budget, as compared to the FY'10 Tentative Budget, includes changes in the Operating, Operations and Maintenance, Restricted, Auxiliary Enterprise, Liability, Protection and Settlement, and Restricted Funds for changes in the State budget, known and estimated changes in employee positions, and the increase in enrollment levels.

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

The Board of Trustees of Highland Community College formally adopted the Fiscal Year 2010 budget with the following resolution:

**RESOLUTION PROVIDING FOR ADOPTION OF ANNUAL BUDGET FOR FISCAL YEAR BEGINNING JULY 1, 2009 AND ENDING JUNE 30, 2010 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 15, 2009, 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; and

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, 2009, and ending June 30, 2010, 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.

(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

**2009-2010 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	\$5,538,994	\$5,566,994	(\$28,000)	\$1,529,784	\$1,541,784	(\$12,000)	(\$40,000)
State	2,089,776	2,113,759	(23,983)	179,781	187,770	(7,989)	(31,972)
Federal	176,300	176,300	0	0	0	0	0
Tuition	4,850,000	4,600,000	250,000	0	0	0	250,000
Other	<u>461,529</u>	<u>569,073</u>	<u>(107,544)</u>	<u>28,388</u>	<u>28,388</u>	<u>0</u>	<u>(107,544)</u>
Totals	<u>\$13,116,599</u>	<u>\$13,026,126</u>	<u>\$90,473</u>	<u>\$1,737,953</u>	<u>\$1,757,942</u>	<u>(\$19,989)</u>	<u>\$70,484</u>
<b><u>EXPENSES BY OBJECT</u></b>							
Salaries	\$8,634,179	\$8,613,805	\$20,374	\$835,348	\$801,364	\$33,984	\$54,358
Employee							0
Benefits	1,585,520	1,602,381	(16,861)	254,623	253,882	741	(16,120)
Contractual	788,655	861,731	(73,076)	123,810	103,606	20,204	(52,872)
Materials	752,211	786,534	(34,323)	167,985	162,543	5,442	(28,881)
Conference	198,476	222,521	(24,045)	50	50	0	(24,045)
Fixed Charges	410,331	489,776	(79,445)	0	0	0	(79,445)
Utilities	87,938	87,900	38	819,693	829,693	(10,000)	(9,962)
Capital	95,559	121,919	(26,360)	14,408	23,635	(9,227)	(35,587)
Other	422,523	448,523	(26,000)	(280,750)	(283,284)	2,534	(23,466)
Transfer	<u>42,000</u>	<u>(20,000)</u>	<u>62,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>62,000</u>
TOTALS	<u>\$13,017,392</u>	<u>\$13,215,090</u>	<u>(\$197,698)</u>	<u>\$1,935,167</u>	<u>\$1,891,489</u>	<u>\$43,678</u>	<u>(\$154,020)</u>

**2009-2010 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>\$575,000</u>	<u>\$575,000</u>	<u>\$0</u>
Totals	<u>\$575,000</u>	<u>\$575,000</u>	<u>\$0</u>

**EXPENSES BY OBJECT**

Materials	\$5,000	\$0	<b>\$5,000</b>
Capital	<u>1,382,540</u>	<u>1,032,540</u>	<u><b>350,000</b></u>
<b>TOTALS</b>	<u><b>1,387,540</b></u>	<u><b>1,032,540</b></u>	<u><b>355,000</b></u>

**2009-2010 BUDGET  
CHANGES FROM TENTATIVE BUDGET  
AUXILIARY ENTERPRISES FUND**

**Auxiliary Enterprises  
Fund**

	<b>Final Budget</b>	<b>Tentative Budget</b>	<b>Net Inc/Dec</b>
<b><u>REVENUE</u></b>			
Bookstore			
Sales	\$1,502,000	\$1,350,000	<b>\$152,000</b>
Athletics	57,134	57,134	-
Other	<u>168,100</u>	<u>168,100</u>	<u>-</u>
Totals	<u><b>\$1,727,234</b></u>	<u><b>\$1,575,234</b></u>	<u><b>\$152,000</b></u>

**EXPENSES BY OBJECT**

Salaries	\$251,180	\$225,370	<b>\$25,810</b>
Employee			
Benefits	44,166	44,832	<b>(666)</b>
Contractual	29,260	27,260	<b>2,000</b>
Materials	1,324,227	1,182,552	<b>141,675</b>
Utilities	3,096	-	<b>3,096</b>
Conference	71,900	63,150	<b>8,750</b>
Capital	6,950	5,950	<b>1,000</b>
Other	101,455	99,205	<b>2,250</b>
Transfer	<u>(105,000)</u>	<u>(50,000)</u>	<u><b>(55,000)</b></u>
TOTALS	<u><b>1,727,234</b></u>	<u><b>1,598,319</b></u>	<u><b>128,915</b></u>

**2009-2010 BUDGET  
CHANGES FROM TENTATIVE BUDGET  
RESTRICTED PURPOSE FUNDS**

	<b>Restricted Purpose Funds</b>		
	<u>Final Budget</u>	<u>Tentative Budget</u>	<u>Net Inc/Dec</u>
<b><u>REVENUE</u></b>			
State	\$553,393	\$115,253	<b>\$438,140</b>
Federal	\$6,643,934	\$7,234,238	<b>(590,304)</b>
Other	<u>648,168</u>	<u>647,968</u>	<b><u>200</u></b>
Totals	<u>\$7,845,495</u>	<u>\$7,997,459</u>	<b><u>(\$151,964)</u></b>
 <b><u>EXPENSES BY OBJECT</u></b>			
Salaries	\$1,732,484	\$1,183,091	<b>\$549,393</b>
Employee			
Benefits	431,039	307,929	<b>\$123,110</b>
Contractual	317,764	323,725	<b>(5,961)</b>
Materials	131,444	92,803	<b>38,641</b>
Conference	181,550	156,423	<b>25,127</b>
Fixed Charges	84,030	86,077	<b>(2,047)</b>
Utilities	17,360	14,963	<b>2,397</b>
Capital	24,775	126	<b>24,649</b>
Financial Aid	2,304,454	2,304,454	-
Other	<u>2,697,261</u>	<u>3,602,139</u>	<b><u>(904,878)</u></b>
TOTALS	<u>\$7,922,161</u>	<u>\$8,071,730</u>	<b><u>(\$149,569)</u></b>

**2009-2010 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>\$1,128,600</u>	<u>\$1,128,600</u>	<u>\$0</u>
Totals	<u>\$1,128,600</u>	<u>\$1,128,600</u>	<u>\$0</u>
 <b><u>EXPENSES BY OBJECT</u></b>			
Salaries	\$202,265	\$202,265	\$0
Employee			
Benefits	353,019	346,290	6,729
Contractual	355,020	327,020	28,000
Conference	6,000	6,000	0
Fixed Charges	190,287	218,287	(28,000)
Contingency	<u>25,000</u>	<u>25,000</u>	<u>0</u>
	<u>\$1,131,591</u>	<u>\$1,124,862</u>	<u>\$6,729</u>

**HIGHLAND COMMUNITY  
COLLEGE**

**BUDGET**

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**2009-2010**





HIGHLAND COMMUNITY COLLEGE

September 15, 2009

To the Board of Trustees  
Highland Community College  
Freeport, IL 61032

Attached is the 2009-2010 budget submitted to you with the administrative recommendation for approval. The budget represents the educational plan for 2009-2010 based on College-wide goals and priorities. The plan has been developed through the cooperative efforts of the faculty, staff and administration and reflects the District's commitment to providing quality education and learning opportunities to the people of Northwestern Illinois.

The proposed budget for the Operational Funds, consisting of the Educational Fund and the Operations and Maintenance Fund, shows an increase in total revenue of \$1,251,176 or 9.2% and an increase in total expenditures of \$1,068,781 or 7.7% from the 2008-2009 budget. The increase in revenue is due to the projected increase in the District's Equalized Assessed Valuation (EAV) and in tuition revenue. The increase in expenses mainly comprises salaries, fixed charges, and transfers. The proposed budget estimates that expenses will exceed revenues by \$98,007. The shortfall will be offset by the Operational Funds fund balance. The proposed budget maintains a fund balance level in the Operational Funds of about 15% of expenditures, which is within the guidelines recommended by the Governmental Finance Officers' Association.

The budget consists of the Educational Fund and the Building and Maintenance Fund, which comprise the Operational Fund, and the special funds consisting of the Operations and Maintenance Fund (Restricted), the Bond and Interest Fund, the Auxiliary Enterprises Fund, the Restricted Purpose Fund, and the Special Levy Funds. The adopted budget shall serve as the fiscal guideline in the implementation of Board policies and the strategic plan of the District during the next fiscal year.

Respectfully submitted,

Jill M. Janssen  
Vice President, Administrative Services

Attachment

**HIGHLAND COMMUNITY COLLEGE  
OPERATING FUND BUDGET**

<u>REVENUE</u>	<u>Adopted Budget 2008-09</u>	<u>Proposed Budget 2009-2010</u>		<u>Increase (Decrease)</u>
		<u>Amount</u>	<u>Percent</u>	
Local Governmental Sources	\$6,358,595	\$7,068,778	47.6%	\$710,183
State Governmental Sources	2,958,685	2,269,557	15.3%	(689,128)
Federal Governmental Sources	173,600	176,300	1.2%	2,700
Student Tuition and Fees	3,850,000	4,850,000	32.6%	1,000,000
Other Sources	<u>262,496</u>	<u>489,917</u>	<u>3.3%</u>	<u>227,421</u>
Total Revenue	<u>\$13,603,376</u>	<u>\$14,854,552</u>	<u>100.0%</u>	<u>\$1,251,176</u>
Revenue Percentage Increase				9.2%
 <u>EXPENDITURES</u>				
Salaries	\$9,146,173	\$9,469,527	63.3%	\$323,354
Fringe Benefits	1,862,815	1,840,143	12.3%	(22,672)
Contractual Services	842,521	912,465	6.1%	69,944
General Materials & Supplies	911,850	920,196	6.2%	8,346
Conference & Meeting Expense	206,926	198,526	1.3%	(8,400)
Fixed Charges	35,544	410,331	2.8%	374,787
Utilities	814,566	907,631	6.1%	93,065
Capital Outlay	113,194	109,967	0.7%	(3,227)
Other	50,189	141,773	0.9%	91,584
Transfers	<u>(100,000)</u>	<u>42,000</u>	<u>0.3%</u>	<u>142,000</u>
Total Expenditures	<u>\$13,883,778</u>	<u>\$14,952,559</u>	<u>100.0%</u>	<u>\$1,068,781</u>
Expenditure Percentage Increase				7.7%
FY2010 Revenues in Excess of Expenses		<u>(\$98,007)</u>		

## HIGHLAND COMMUNITY COLLEGE INSTRUCTION

Total instruction costs are budgeted to increase \$225,109. Salaries includes the addition of two instructors, one for the Wind Tech program, and one temporarily full-time for Biology. Salaries also includes an estimated increase in part-time and overload salaries needed to accommodate increased enrollment.

<b>INSTRUCTION: PROGRAM TOTAL</b>	<b>Adopted Budget <u>2008-2009.</u></b>	<b>Proposed Budget <u>2009-2010</u></b>	<b>Proposed Increase (Decrease)</b>
Salaries	\$5,353,658	\$5,684,696	\$331,038
Employee Benefits	855,239	791,150	(64,089)
Contractual Services	116,536	76,086	(40,450)
General Materials & Supplies	157,762	158,972	1,210
Conference & Meeting Expense	42,653	44,553	1,900
Capital Outlay	13,500	9,500	(4,000)
Other	<u>19,150</u>	<u>18,650</u>	<u>(500)</u>
 Total Instruction	 <u>\$6,558,498</u>	 <u>\$6,783,607</u>	 <u>\$225,109</u>
 <b><u>HUMANITIES DIVISION</u></b>			
Salaries	\$1,171,699	\$1,258,801	\$87,102
Employee Benefits	190,111	182,472	(7,639)
Contractual Services	3,400	3,400	0
General Materials & Supplies	27,715	27,975	260
Conference & Meeting Expense	7,108	7,108	0
Capital Outlay	<u>2,000</u>	<u>1,000</u>	<u>(1,000)</u>
 Total Humanities Division	 <u>\$1,402,033</u>	 <u>\$1,480,756</u>	 <u>\$78,723</u>

**Instruction Continued**

	<b>Adopted Budget 2008-2009</b>	<b>Proposed Budget 2009-2010</b>	<b>Proposed Increase (Decrease)</b>
<b><u>SOCIAL SCIENCE DIVISION</u></b>			
Salaries	\$521,197	\$528,544	\$7,347
Employee Benefits	84,997	74,637	(10,360)
Contractual Services	0	0	0
General Materials & Supplies	1,650	1,650	0
Conference & Meeting Expense	<u>210</u>	<u>210</u>	<u>0</u>
Total Social Science Division	<u>\$608,054</u>	<u>\$605,041</u>	<u>(\$3,013)</u>

**NATURAL SCIENCE AND HEALTH DIVISION**

Salaries	\$1,934,469	\$2,046,680	\$112,211
Employee Benefits	307,429	273,789	(33,640)
Contractual Services	8,300	5,050	(3,250)
General Materials & Supplies	22,445	26,645	4,200
Conference & Meeting Expense	15,317	17,817	2,500
Capital Outlay	10,500	7,500	(3,000)
Other	<u>3,350</u>	<u>3,350</u>	<u>0</u>
Total Natural Science and Health Division	<u>\$2,301,810</u>	<u>\$2,380,831</u>	<u>\$79,021</u>

**BUSINESS AND TECHNOLOGY DIVISION**

Salaries	\$1,524,896	\$1,643,491	\$118,595
Employee Benefits	218,392	206,796	(11,596)
Contractual Services	44,368	24,168	(20,200)
General Materials & Supplies	100,872	99,482	(1,390)
Conference & Meeting Expense	15,628	15,528	(100)
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Business and Tech Division	<u>\$1,904,156</u>	<u>\$1,989,465</u>	<u>\$85,309</u>

**Instruction Continued**

	<b>Adopted Budget <u>2008-2009</u></b>	<b>Proposed Budget <u>2009-2010</u></b>	<b>Proposed Increase <u>(Decrease)</u></b>
<b><u>TELECOURSES</u></b>			
Salaries	\$0	\$4,980	\$4,980
General Materials & Supplies	<u>5,080</u>	<u>0</u>	<u>(5,080)</u>
Total Telecourses	<u>\$5,080</u>	<u>\$4,980</u>	<u>(\$100)</u>

**INSTRUCTIONAL ADMINISTRATION**

Salaries	\$201,397	\$207,180	\$5,783
Employee Benefits	54,310	53,456	(854)
Contractual Services	60,468	43,468	(17,000)
General Materials & Supplies	0	3,220	3,220
Conference & Meeting Expense	4,390	3,890	(500)
Capital Outlay	1,000	1,000	0
Other	<u>15,800</u>	<u>15,300</u>	<u>(500)</u>
Total Instructional Administration	<u>\$337,365</u>	<u>\$327,514</u>	<u>(\$9,851)</u>

**HIGHLAND COMMUNITY COLLEGE  
ACADEMIC SUPPORT**

Total academic support costs are budgeted to increase \$49,248. Salaries line items reflect the need for the College to provide funding for these services due to the decrease in grant funds. Contractual services in the Learning Assistance Center are based on known and estimated interpreter services needed for the academic year.

	<b>Adopted Budget <u>2008-2009</u></b>	<b>Proposed Budget <u>2009-2010</u></b>	<b>Proposed Increase <u>(Decrease)</u></b>
<b><u>AUDIO VISUAL SERVICES</u></b>			
Salaries	\$50,364	\$66,930	\$16,566
Employee Benefits	6,614	6,470	(144)
Contractual Services	3,550	3,550	0
General Materials & Supplies	13,800	17,950	4,150
Conference & Meeting Expense	500	500	0
Capital Outlay	<u>4,000</u>	<u>4,000</u>	<u>0</u>
Total Audio Visual Services	<u>\$78,828</u>	<u>\$99,400</u>	<u>\$20,572</u>
 <b><u>LIBRARY SERVICES</u></b>			
Salaries	\$232,978	\$232,224	(\$754)
Employee Benefits	69,700	76,795	7,095
Contractual Services	3,300	3,300	0
General Materials & Supplies	81,650	74,400	(7,250)
Conference & Meeting Expense	6,030	6,030	0
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Library Services	<u>\$393,658</u>	<u>\$392,749</u>	<u>(\$909)</u>
 <b><u>LEARNING ASSISTANCE CENTER</u></b>			
Salaries	\$215,528	\$238,734	\$23,206
Employee Benefits	32,125	46,354	14,229
Contractual Services	32,000	14,500	(17,500)
General Materials & Supplies	4,970	14,720	9,750
Conference & Meeting Expense	4,600	4,500	(100)
Other	<u>850</u>	<u>850</u>	<u>0</u>
Total Learning Assistance Center	<u>\$290,073</u>	<u>\$319,658</u>	<u>\$29,585</u>
<b>TOTAL ACADEMIC SUPPORT</b>	<b><u>\$762,559</u></b>	<b><u>\$811,807</u></b>	<b><u>\$49,248</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 \$27,342. Changes in salaries includes the increase in minimum wage paid to student workers and staff changes related to enrollment increases and the admissions and records reorganization.

<b><u>STUDENT DEVELOPMENT</u></b>	<b><u>Adopted Budget 2008-2009</u></b>	<b><u>Proposed Budget 2009-2010</u></b>	<b><u>Proposed Increase (Decrease)</u></b>
Salaries	\$963,351	\$969,788	\$6,437
Employee Benefits	237,554	249,994	12,440
Contractual Services	7,730	7,730	0
General Materials & Supplies	35,319	36,434	1,115
Conference & Meeting Expense	24,430	29,480	5,050
Capital Outlay	500	2,000	1,500
Other	<u>59,740</u>	<u>60,540</u>	<u>800</u>
<b>TOTAL STUDENT DEVELOPMENT</b>	<b><u>\$1,328,624</u></b>	<b><u>\$1,355,966</u></b>	<b><u>\$27,342</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 includes the Business Institute and HCC West. The reduction in the Public Services budget of \$36,148 is primarily due to the reduction in the salaries which reflects the estimated need for part-time instructors.

<b><u>PUBLIC SERVICES</u></b>	<b><u>Adopted Budget 2008-2009</u></b>	<b><u>Proposed Budget 2009-2010</u></b>	<b><u>Proposed Increase (Decrease)</u></b>
Salaries	\$349,962	\$325,416	(\$24,546)
Employee Benefits	11,973	12,529	556
Contractual Services	128,302	126,302	(2,000)
General Materials & Supplies	33,250	29,852	(3,398)
Conference & Meeting Expense	15,170	12,000	(3,170)
Fixed Charges	15,644	15,743	99
Utilities	40,700	40,738	38
Capital Outlay	<u>4,527</u>	<u>800</u>	<u>(3,727)</u>
<b>TOTAL PUBLIC SERVICES</b>	<b><u>\$599,528</u></b>	<b><u>\$563,380</u></b>	<b><u>(\$36,148)</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 \$55,560. The increase is due primarily to the salaries and benefits line items, which reflect personnel changes. General materials and supplies includes an increase for community relations/advertising efforts.

<b><u>GENERAL ADMINISTRATION</u></b>	<b><u>Adopted Budget 2008-2009</u></b>	<b><u>Proposed Budget 2009-2010</u></b>	<b><u>Proposed Increase (Decrease)</u></b>
Salaries	\$660,158	\$675,187	\$15,029
Employee Benefits	162,318	189,310	26,992
Contractual Services	86,465	87,965	1,500
General Materials & Supplies	201,644	215,863	14,219
Conference & Meeting Expense	41,463	38,983	(2,480)
Utilities	1,900	2,200	300
Capital Outlay	1,000	500	0
Other	<u>348</u>	<u>348</u>	<u>0</u>
<b>TOTAL GENERAL ADMINISTRATION</b>	<b><u>\$1,155,296</u></b>	<b><u>\$1,210,356</u></b>	<b><u>\$55,560</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, and facilities usage and special promotions.

The salaries line item is reduced due to the prior year completion of the compensation study salary recommendations.

The increase in contractual services is related to technology initiatives that will improve student and instructional services. The increase in fixed charges includes payments due on the debt certificates that will be funded with Highland Foundation contributions. The transfer out will support auxiliary fund activities.

<b><u>INSTITUTIONAL SUPPORT</u></b>	<b>Adopted Budget <u>2008-2009</u></b>	<b>Proposed Budget <u>2009-2010</u></b>	<b>Increase (Decrease)</b>
Salaries	\$502,977	\$441,204	(\$61,773)
Employee Benefits	218,074	212,918	(5,156)
Contractual Services	366,828	469,222	102,394
General Materials & Supplies	225,170	204,020	(21,150)
Conference & Meeting Expense	72,030	62,430	(9,600)
Fixed Charges	19,900	394,588	374,688
Utilities	45,000	45,000	0
Capital Outlay	74,759	78,759	4,000
Other	178,385	187,135	8,750
Other Financing Uses	0	0	0
Transfer	<u>(100,000)</u>	<u>42,000</u>	<u>142,000</u>
<b>TOTAL INSTITUTIONAL SUPPORT</b>	<b><u>\$1,603,123</u></b>	<b><u>\$2,137,276</u></b>	<b><u>\$534,153</u></b>

**SCHOLARSHIPS, STUDENT GRANTS, & WAIVERS**

Other	<u>\$75,000</u>	<u>\$155,000</u>	<u>\$80,000</u>
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**HIGHLAND COMMUNITY COLLEGE  
OPERATION AND MAINTENANCE OF PLANT**

The increase of \$134,016 for Operations and Maintenance of Plant is a result of projected increases in costs in the salary line item to include a full-time custodial position for the addition to Building N and Building E. The increase in utilities reflects actual FY09 expenditure levels.

<u>OPER. &amp; MAINT. OF PLANT</u>	<u>Adopted Budget 2008-2009</u>	<u>Proposed Budget 2009-2010</u>	<u>Proposed Increase (Decrease)</u>
Salaries	\$817,198	\$835,348	\$18,150
Employee Benefits	269,218	254,623	(14,595)
Contractual Services	97,810	123,810	26,000
General Materials & Supplies	158,285	167,985	9,700
Conference & Meeting Expense	50	50	0
Fixed Charges	0	0	0
Utilities	726,966	819,693	92,727
Capital Outlay	14,908	14,408	(500)
Other	<u>(283,284)</u>	<u>(280,750)</u>	<u>2,534</u>
<b>TOTAL OPER. AND MAINT. OF PLANT</b>	<u><b>\$1,801,151</b></u>	<u><b>\$1,935,167</b></u>	<u><b>\$134,016</b></u>



**HIGHLAND COMMUNITY  
COLLEGE**

**OFFICIAL**

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**BUDGET**

**July 1, 2009-June 30, 2010**

