

# TENTATIVE BUDGET

# FISCAL YEAR 2018



**HEARTLAND**  
COMMUNITY COLLEGE

Community College District #540  
1500 W. Raab Rd.  
Normal, IL 61761



# HEARTLAND COMMUNITY COLLEGE

## Fiscal Year 2018

### Tentative Budget

June 20, 2017

Prepared by:

Business Services Division

Douglas E. Minter, Vice President of Business Services

Sharon M. McDonald, Controller

Shelley A. Marquis, Associate Director for Payroll Services

Bridget L. Miller, Associate Director for Accounting Services



Community College District #540

1500 W. Raab Road

Normal, Illinois 61761

Phone:(309) 268-8000 Fax:(309) 268-7996

[www.heartland.edu](http://www.heartland.edu)

# Heartland Community College Fiscal Year 2018 Tentative Budget



HEARTLAND  
COMMUNITY COLLEGE

## Table of Contents

### Introduction

- 1 Resolution Regarding Tentative Budget
- 3 Public Notice

### Statistics and Graphical Information

- 4 Highlights of the Fiscal Year 2018 Tentative Budget
- 10 Operating Fund - Revenues By Source
- 13 Operating Fund - Expenditures By Object
- 16 Education Fund - Expenditures By Object
- 18 Operations & Maintenance Fund - Expenditures by Object

### Financial

- 20 Summary of Fiscal Year 2018 Tentative Budget By Fund
- 21 Summary of Fiscal Year 2018 Operating Estimated Revenues
- 23 Summary of Fiscal Year 2018 Estimated Revenues-All Other Funds
- 26 Summary of Fiscal Year 2018 Tentative Operating Budgeted Expenditures
- 27 Fiscal Year 2018 Tentative Budgeted Expenditures-All Other Funds

# Heartland Community College Fiscal Year 2018 Tentative Budget



HEARTLAND  
COMMUNITY COLLEGE

## Introduction

Resolution Regarding FY2018 Tentative Budget  
Public Notice

RESOLUTION REGARDING FY2018 TENTATIVE BUDGET

WHEREAS, the Board of Trustees of Community College District No. 540, Counties of DeWitt, Ford, Livingston, Logan, McLean, and Tazewell, and State of Illinois, at its regular meeting the 21<sup>st</sup> day of March, 2017, directed that a budget be prepared in tentative form for fiscal year 2018 (July 1, 2017 - June 30, 2018), all pursuant to Section 3-20.1 of the Illinois Public Community College Act; and,

WHEREAS, such budget in tentative form is required by the Illinois Public Community College Act to be made conveniently available to public inspection for at least thirty (30) days prior to final action thereon; and,

WHEREAS, at least one (1) public hearing is required by the Illinois Public Community College Act to be held on such budget in tentative form after due notice is given of its availability for public inspection.

NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE BOARD OF TRUSTEES OF COMMUNITY COLLEGE DISTRICT NO. 540, COUNTIES OF DEWITT, FORD, LIVINGSTON, LOGAN, MCLEAN, AND TAZEWELL, AND STATE OF ILLINOIS, as follows:

SECTION 1. APPROVAL OF TENTATIVE BUDGET: That the budget for the fiscal year of 2018 (July 1, 2017 - June 30, 2018) prepared in tentative form for the Board of Trustees of Community College District No. 540, Counties of DeWitt, Ford, Livingston, Logan, McLean, and Tazewell, and State of Illinois, a copy of which is attached hereto and incorporated herein by this reference, is hereby approved as a tentative budget only.

SECTION 2. AVAILABILITY FOR PUBLIC INSPECTION: That the said tentative budget shall be made available in such tentative form to public inspection for at least thirty (30) days prior to final action thereon at the Executive Office, Community Commons Building Suite 2000,

Community College District No. 540, Heartland Community College, 1500 W. Raab Road, Normal, Illinois.

SECTION 3. PUBLIC HEARING ON BUDGET: That a public hearing shall be held relative to such tentative budget on the 19<sup>th</sup> day of September, 2017, at the hour of 6:00 p.m., in Room CCB 2012 Community Commons Building, Heartland Community College, 1500 W. Raab Road, Normal, Illinois.

SECTION 4. NOTICE OF HEARING: That the Secretary of the Board shall cause a notice to be published of the availability of such tentative budget for public inspection and of the said public hearing to be held thereon in The Pantagraph, being a newspaper published in this Community College District, at least thirty (30) days prior to such hearing, in substantially the form attached hereto, incorporated herein by this reference.

ADOPTED: This 20th day of June 2017.

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Gregg Chadwick, Chair, Board of Trustees

ATTEST:

By : \_\_\_\_\_

Its : Secretary Pro Tem, Board of Trustees

RECORDED: This 20th day of June 2017

PUBLIC NOTICE

PUBLIC NOTICE IS HEREBY GIVEN by the Board of Trustees of Community College District No. 540, Counties of DeWitt, Ford, Livingston, Logan, McLean, and Tazewell, and State of Illinois, that a tentative budget for the said community college district for the fiscal year beginning July 1, 2017, and ending June 30, 2018, being fiscal year 2018, will be on file and conveniently available for public inspection at the Executive Office, Community Commons Building Suite 2000, Community College District No. 540, Heartland Community College, 1500 W. Raab Road, Normal, Illinois, for and after twelve o'clock noon on the 21st day of June 2017.

NOTICE IS FURTHER HEREBY GIVEN that a public hearing on said tentative budget will be held at 6:00 o'clock p.m. on the 19<sup>th</sup> day of September, 2017, at Room CCB 2012, Community Commons Building, Heartland Community College, 1500 W. Raab Road, Normal, Illinois.

BY ORDER OF THE BOARD OF TRUSTEES, COMMUNITY COLLEGE DISTRICT No. 540, COUNTIES OF DEWITT, FORD, LIVINGSTON, LOGAN, MCLEAN, AND TAZEWELL, AND STATE OF ILLINOIS.

\_\_\_\_\_  
Gregg Chadwick, Chair, Board of Trustees

By : \_\_\_\_\_

Its : Secretary Pro Tem, Board of Trustees

# Heartland Community College Fiscal Year 2018 Tentative Budget



HEARTLAND  
COMMUNITY COLLEGE

## Statistics and Graphical Information

Highlights of the Fiscal Year 2018 Tentative Budget

Operating Fund - Revenues By Source

Operating Fund - Expenditures By Object

Education Fund - Expenditures By Object

Operations & Maintenance Fund - Expenditures By Object



# HIGHLIGHTS OF THE FISCAL YEAR 2018 TENTATIVE BUDGET

## *BACKGROUND INFORMATION*

### Introduction

Heartland is proud to have served the needs of constituents across the district for over 25 years. In this time, the College experienced strong growth and has become an important, valued, and respected community asset. It provides educational opportunities to thousands of district residents every year, not only in traditional credit instruction programs, but in a myriad of non-credit programs as well. While declining enrollments in higher education are a nationwide concern, Heartland's enrollments are strong when compared to Illinois community colleges and many State universities. Further, data from the National Community College Benchmark Project shows that Heartland student performance for degree completion exceeds several national averages.

Despite such positive factors, the College faces multiple ongoing challenges in preparing the Fiscal Year 2018 Tentative Budget. The continued financial distress of the State of Illinois and its budget impasse comprise the most significant concerns. The absence of state budgets for fiscal years 2016 and 2017, and the significant 2016 and 2017 reductions and late payments are reasons for concern. Nonetheless, this balanced, tentative budget is predicated on a 90% restoration of FY15 state funding. Additionally, enrollment volatility, a multi-year analysis of revenue and expense trends, and an imminent loss of equalization funding in FY2019 have driven the need to focus significant time and effort on both long- and short-term budgetary plans and strategies.

### Multi-Year Plan

While the focal point of this narrative is fiscal year 2018, the Board of Trustees approved a Strategic Multi-Year Plan for Budget and HR Realignment in fiscal year 2016. That plan continues to influence fiscal year 2018 budget planning.

In April 2017, staff presented a 5-year Strategic Budget Forecast that emphasized the difficulty of budgeting with unknown state funding levels. With concurrence that quality should not suffer due to poor fiscal management by the State, the Board agreed to draw on operating fund reserves as an intentional strategic approach, if necessary. This will allow staff to manage the uncertainty associated with the State's budget impasse and continue to deliver high quality education and services.

The College is actively working on a new Strategic Plan, which will formally launch in August 2017. While many themes of the prior plan will persist, greater emphasis on data-informed priorities, engagement of the community in the planning process, and alignment of priorities to strategic and operational budget decision making will further reinforce the College's value to the District.

## Current Considerations

The General Assembly again failed to approve a fiscal year 2018 budget for the State of Illinois before the end of its regular session, May 31, 2017. Although the legislature appropriated stopgap funds for FY2016 and FY2017, funding for FY2018 remains extremely uncertain. However, as an institution governed by and accountable to the State, the College continues to consider the State to be fully responsible for establishing a budget and appropriately allocating revenue to higher education.

The College's Fiscal Year 2018 Tentative Budget also assumes:

- a projected enrollment reduction of a little over 3% when compared to FY17's budget
- a \$2 per credit hour tuition increase
- a \$2 per credit hour Learning Management System fee
- a small increase in the local property tax base
- the looming loss of eligibility for equity tax funding in FY 19
- ever-increasing demands on support from student tuition and fees

These all combine to provide a third year of unprecedented financial backdrop to the adoption of the Tentative Budget.

This budget documents the financial operations of the College for fiscal year 2018 and emphasizes the need that continues for full state funding. The College will adopt a final budget for fiscal year 2018 in September. By that time, the College will have actual data for summer and fall enrollments to further inform its projected tuition and fees revenue. Perhaps better information will also be available from the State regarding its level of support for higher education.

The Tentative Budget for fiscal year 2018 continues to embrace the Heartland Community College strategic priorities of supporting student success, serving as a community resource, and modeling stewardship and sustainability. While responsible projections for enrollment and needed state grant funding have been incorporated into the Budget, lingering unknowns will continue to constrain spending between the adoption of this tentative budget and adoption of the final budget in September.

Following is a discussion of various revenues and expenditures included in the Fiscal Year 2018 Tentative Budget.

## *OPERATING FUNDS*

### Revenues

The general operating funds of the College are the total of the Education Fund and the Operations and Maintenance Fund. These revenues and transfers for fiscal year 2018 are budgeted at \$30,673,692 in the Education Fund and \$3,983,970 in the Operations and Maintenance Fund. Combined, operating revenues will total \$34,657,662.

*Student tuition and course fees.* The Fiscal Year 2018 Tentative Budget anticipates an overall decrease in student tuition and fees revenue of (2.5%) compared to the Fiscal Year 2017 Budget. This decrease is the net result of a tuition increase of \$2 per credit hour, a \$2 per credit hour

Learning and Management fee, and a projected enrollment decrease of a little over 3% from the FY17 Budget. Student tuition and fees account for 44.2% – nearly half – of operating fund revenues. This causes continued concern about students’ accessibility to affordable education.

Enrollment decreases are continuing at many community colleges across the State. This trend has been experienced the last few years by several Illinois community colleges and is expected to continue in the upcoming year for many higher education institutions. Staff is continuing to study enrollment and retention data and trends, and will monitor their impacts on College operations throughout fiscal year 2018.

*State revenues.* The College is projecting state support of 90% of the FY15 funding levels for Base Operating Grants. Special purpose funding from the State, in the form of restricted grants for adult education, is also included in the Tentative Budget at the budgeted amount of \$394,720, as are federal adult education grants in the amount of \$263,067.

*Local support.* Local tax revenue anticipated for the Fiscal Year 2018 Tentative Budget is based on the tax levy adopted last fall. The Budget is based on an equalized assessed value that increased this year by 2.5%. The largest portion of the increase in local support was driven by a 17.4% (almost \$489,000) increase in the equity tax levy. The overall increase in local support is 5.6% and compares to an increase of 8.4% in the prior year. Local support will provide 40.3% of total operating fund revenues.

During the past few years, the rate of growth in the district’s tax base has been impacted by significant farmland assessment adjustments, property tax relief measures, and a general weakening of commercial development and residential real estate transactions. The tax base growth supporting this budget, while positive for three consecutive years, has been much weaker than in past years. The former Mitsubishi plant was purchased by a new auto-maker, Rivian Automotive, in FY17. While this should help improve the local tax base, recent closures of anchor stores at Eastland Mall may negatively impact the trend in future years.

No increase in Corporate Personal Property Replacement Tax (CPPRT) revenue is being projected for fiscal year 2018. CPPRT revenue is once again budgeted at \$701,936, which equals the projected amount to be received during fiscal year 2017. The College has some concerns about this amount due to recent communications regarding a prior year miscalculation by the State that impacted all taxing bodies.

*Continuing Education fees.* The Continuing Education area has undergone restructuring in the last year to achieve efficiencies and better meet community needs. Revenues will be derived from personal enrichment and professional learning programs (formerly identified as community education and customized training, respectively). This revenue source is budgeted at \$2,890,019 for fiscal year 2018. Projected increases in one low-margin contractual services provider offerings account for almost \$600,000 of the increase in revenue over the FY2017 budget.

*Investment and other income.* Investment income is budgeted at \$25,697 for fiscal year 2018, equal to the current projection for total FY17 revenue in this category. Other and federal income includes a variety of grant-related and miscellaneous revenues totaling \$99,551.

A graphical analysis of fiscal year 2018 revenue sources is presented at the beginning of the

Statistics and Graphical Information section. Included as well is a comparison of budgeted operating funds revenue sources for fiscal years 2018 and 2017.

### Expenditures

Budgeted operating fund expenditures include both the Education Fund and the Operations and Maintenance Funds. The fiscal year 2018 budgeted Education Fund expenditures and transfers are \$30,001,620. The Operations and Maintenance Fund expenditures and transfers included in the Fiscal Year 2018 Tentative Budget are \$3,983,970. Total operating expenditures and transfers are budgeted at \$33,985,590. These total operating expenditures are \$672,072 less than operating revenues, providing a budgeted reserve of \$672,072 in the Education Fund.

A variety of expenditure summaries and comparisons are presented in the Statistics and Graphical Information section.

*Employee salaries and benefits.* Employee salaries and benefits are the most significant component of any community college's expenses. Heartland is no exception. The Fiscal Year 2018 Tentative Budget provides for \$21.8 million (64.3%) of the total operating budget for employee compensation. This compares to \$22.2 million (66.7%) in fiscal year 2017 and represents an overall decrease of 1.7%.

The Tentative Budget provides for overall increases of 2.5% in wages and salaries to full-time employees and eligible part-time employees. It also provides funds for increases to part-time faculty. This is offset by a projection of fewer employees in fiscal year 2018.

The cost of employee group health insurance is the major component of employee benefits. Due to strong claims to premiums ratios in both the medical and dental programs in FY17, the budget projects an overall decrease of approximately 10% over the prior year. Additional benefit costs reflected in budgeted expenditures include the required contribution by the College to the State of Illinois insurance program for community college retirees, employee and dependent tuition waivers and reimbursements, and Employee Assistance Program costs.

*Contractual services.* The Tentative Budget reflects an increase of 37.7%, or approximately \$879,570 in contractual services, for fiscal year 2018 as compared to fiscal year 2017. Anticipated enrollments with a previously mentioned contractual provider of instructional services, accounts for approximately \$515,000 of this difference. The remaining difference of \$364,570 is the result of increases in some facility and maintenance contracts and services, as well as increases in various professional fees and projected costs of other personal enrichment and professional learning program training contracts. Contractual services will account for 9.5% of the operating fund's expenditures.

*General materials and supplies.* Materials and supplies costs are projected to decrease by 2.5% or approximately \$35,656. This represents basic cost and usage decreases across all lines for this category of spending. Essential material and supply needs for instructional and office use have been identified following a year of priority-only spending during fiscal year 2017.

*Conference, travel, and meeting expense.* The amount allocated to conference, travel, and meeting expenses for fiscal year 2018 has increased by \$100,002 (21.6%) from the fiscal year 2017 budget level. Professional development expenses for non-faculty were not allowed during much of fiscal year 2017 in response to insufficient state funding. Fiscal year 2017 total travel expenses are

projected at \$356,245 (77%) of the original budgeted amount. Supporting professional development opportunities, however, continues to be a high priority consistent with delivery of high quality instruction and services. It is in in this year's budget at a total of \$562,910.

*Fixed charges.* Fixed charges are budgeted to increase 4.3% (approximately \$50,000), over the fiscal year 2017 budgeted amount. Fixed charges include leases for the Heartland Pontiac Center, Heartland Lincoln Center and other short-term instructional sites for community education classes, as well as various annual insurance, property taxes and other small equipment lease and rental costs. Debt service payments associated with the guaranteed energy savings performance contract will also increase during fiscal year 2018.

*Utilities.* The Fiscal Year 2018 Tentative Budget includes utilities costs of \$994,928, an increase of 1.0% over the fiscal year 2017 budgeted amount. Utility costs are monitored and managed closely throughout the year.

*Capital outlay.* Funding for capital outlay has been identified as a priority during fiscal year 2018 to address deferred maintenance projects and other instructional equipment replacement needs that have not been addressed in several years. A total of \$350,000 has been budgeted in the operating fund for capital outlay, which is the same as FY17's budgeted amount.

*Waivers and Other.* Waivers and other expenditures will increase by 0.1% (approximately \$3,000) over the fiscal year 2017 budget amount. This is a result of projected increases in the cost of tuition waivers and other miscellaneous costs, such as bad debt write-offs. Projected growth in the dual credit program (College N.O.W.) with district high schools will continue to contribute to this increase in waiver costs. Waivers and other expenses account for 10.5% of the operating budget's expenditures.

*Contingencies and transfers.* Budgeted contingencies and transfers again are incorporated into the Tentative Budget. For fiscal year 2018, budgeted contingencies total \$450,000 with \$350,000 in the Education Fund and \$100,000 in the Operations and Maintenance Fund. These provide for the uncertainties associated with the State's finances, fall and spring enrollment fluctuations, utility cost volatility, and other market-driven costs, as well as to fund reserve plans. Included this year is a contingency reserve of \$250,000 specifically designated for allocation by the College's senior leadership team to address strategic opportunities and unexpected needs that arise during the year. The total contingency line reflects only 1.3% of the operating budget.

A budgeted transfer in the Operations and Maintenance Fund provides for transfers totaling \$310,000 to the Operations and Maintenance (Restricted) Fund. This transfer will continue a commitment to restoring reserves for future campus projects and will fund the annual debt certificate interest payment on the 2010 land purchase. A budgeted transfer from the Education Fund provides \$107,768 to the Auxiliary Enterprises Fund. This transfer will subsidize auxiliary operations such as the Child Development Lab, student athletics, student activities, and other student life initiatives.

## *OTHER FUNDS*

The Fiscal Year 2018 Tentative Budget includes anticipated revenues and expenditures for several other funds including the Liability, Protection and Settlement Fund; Restricted Purposes Fund; Audit Fund; Bond and Interest Fund; Operations and Maintenance (Restricted) Fund; Auxiliary Enterprises Fund; Working Cash Fund; Self-Insurance Fund; and the Trust and Agency Fund. These funds generally derive revenues from state sources, local tax receipts, special fees, and/or interest income, and generate expenditures within specifically defined parameters prescribed by the revenue provider or applicable statutes or administrative rules.

The Liability, Protection, and Settlement Fund is used to support the College's risk management program and thereby shield it from tort litigation. Budgeted revenues and expenses for this fund are \$2,571,000 for fiscal year 2018.

The Restricted Purposes Fund is used to account for federal, state, and local grants and initiatives including federal student financial aid. During fiscal year 2018, the Restricted Fund will also be used to account for:

- (1) approximately \$3 million in technology expenditures associated with the 2016 and 2018 technology funding bond issues
- (2) the guaranteed energy savings facility improvement measures project
- (3) Advanced Truck Driver Training program development expenditures of \$1,482 using the Program Development and Facilities Enhancement Fees fund.

Restricted Fund revenues and expenses are budgeted at \$17,962,691 and \$16,325,241 respectively, for fiscal year 2018. Restricted Fund revenues exceed expenditures by \$1.6 million due to technology bond fund revenues to be received during fiscal year 2018 for expenditures planned during fiscal year 2018 and over the next several fiscal years. It is important to note this fund's budget will change during the year as new grants are awarded and received.

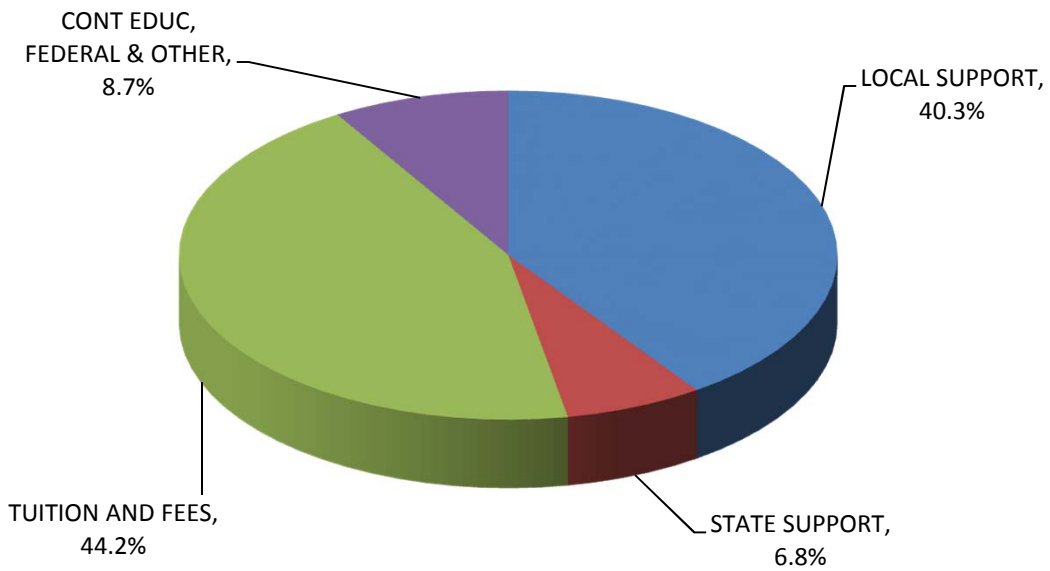
In the Operations and Maintenance (Restricted) Fund for fiscal year 2018, \$250,000 has been budgeted for protection, health and safety projects. Another \$74,900 is budgeted for interest payments on the 2013 debt certificates issued in conjunction with the land purchase originally financed in 2010. The Auxiliary Enterprises Fund continues to account for the Child Development Lab, student athletics, student activities and other student life initiatives, such as city bus transportation for students. Also included in the Auxiliary Fund are revenues and expenses related to international programs. The College is committed to increasing the number of international students and programs during FY18.

The Trust and Agency Fund receives and holds funds when the College serves as a custodian or fiscal agent for another entity. Once again during fiscal year 2018, the College will serve as the fiscal agent for the Illinois Consortium for International Studies and Programs (ICISP).

Budgeted revenues and expenditures for each of these other funds are presented in the complete Fiscal Year 2018 Tentative Budget located at the end of this budget document.

**HEARTLAND COMMUNITY COLLEGE**  
**FISCAL YEAR 2018 OPERATING FUND**  
**REVENUES BY SOURCE**

**FY2018 TENTATIVE BUDGET**



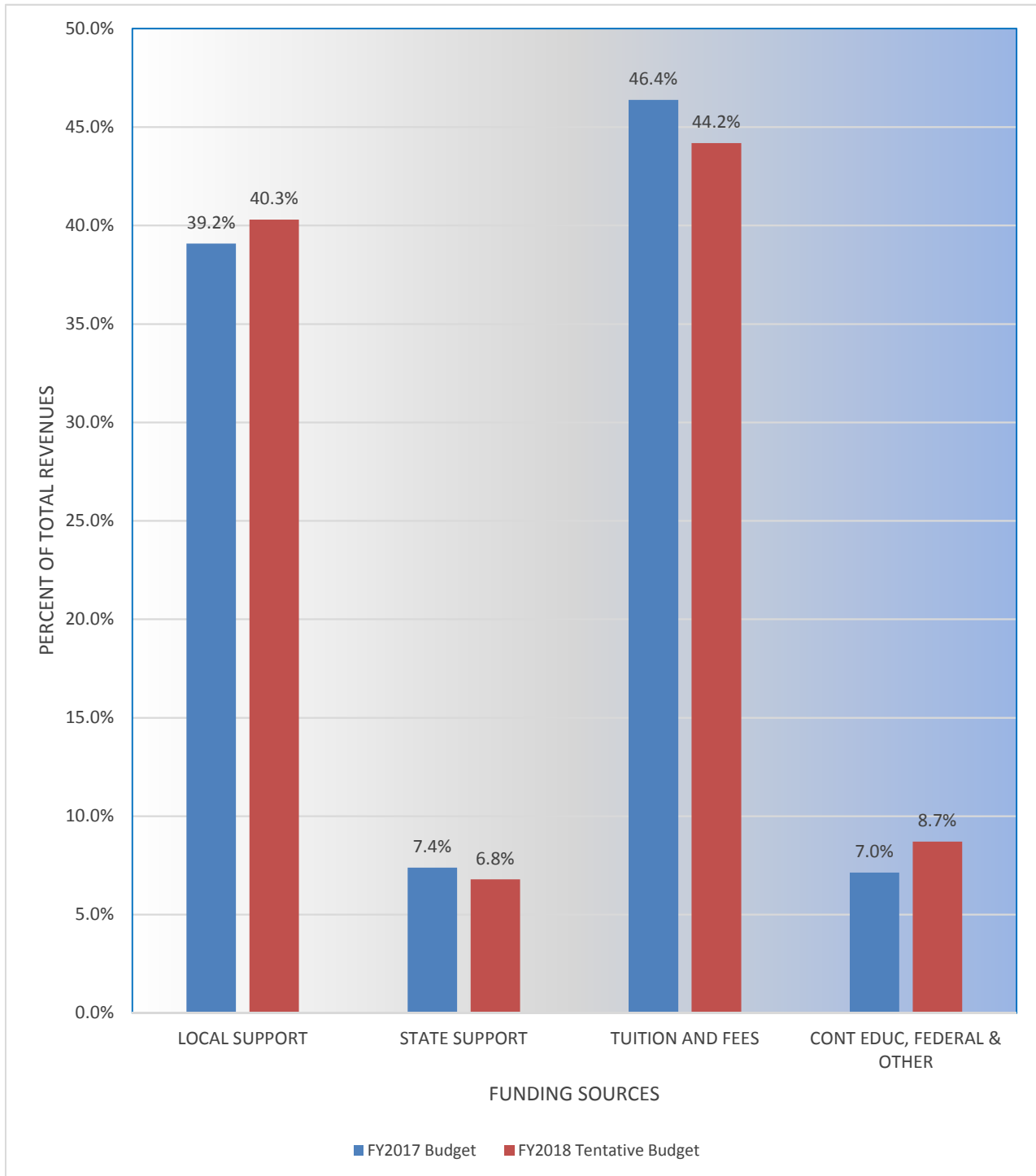
FUNDING SOURCE	EDUCATION FUND	O&M FUND	TOTAL OPERATING REVENUES
LOCAL SUPPORT	\$11,051,495	\$2,914,891	\$13,966,386
STATE SUPPORT	2,355,000	0	2,355,000
TUITION AND FEES	14,261,009	1,050,000	15,311,009
CONT EDUC, FEDERAL & OTHER	3,001,188	14,079	3,015,267
<i>TOTAL REVENUES</i>	<i>\$30,668,692</i>	<i>\$3,978,970</i>	<i>\$34,647,662</i>
TRANSFERS	5,000	5,000	10,000
<i>TOTAL REVENUES AND TRANSFERS</i>	<i>\$30,673,692</i>	<i>\$3,983,970</i>	<i>\$34,657,662</i>

**HEARTLAND COMMUNITY COLLEGE  
OPERATING FUND  
REVENUES BY SOURCE  
FISCAL YEARS 2017 AND 2018**

FUNDING SOURCE	FY2017 BUDGET	FY2018 TENTATIVE BUDGET	PERCENT INCREASE/ DECREASE
LOCAL SUPPORT	\$13,229,049	\$13,966,386	5.6%
STATE SUPPORT	2,500,000	2,355,000	-5.8%
TUITION AND FEES	15,701,344	15,311,009	-2.5%
CONT EDUC, FEDERAL & OTHER	<u>2,414,283</u>	<u>3,015,267</u>	<u>24.9%</u>
<i>TOTAL REVENUES</i>	<i>\$33,844,676</i>	<i>\$34,647,662</i>	<i>2.4%</i>
TRANSFERS	<u>11,700</u>	<u>10,000</u>	<u>-14.5%</u>
<i>TOTAL REVENUES AND TRANSFERS</i>	<u><u>\$33,856,376</u></u>	<u><u>\$34,657,662</u></u>	<u><u>2.4%</u></u>

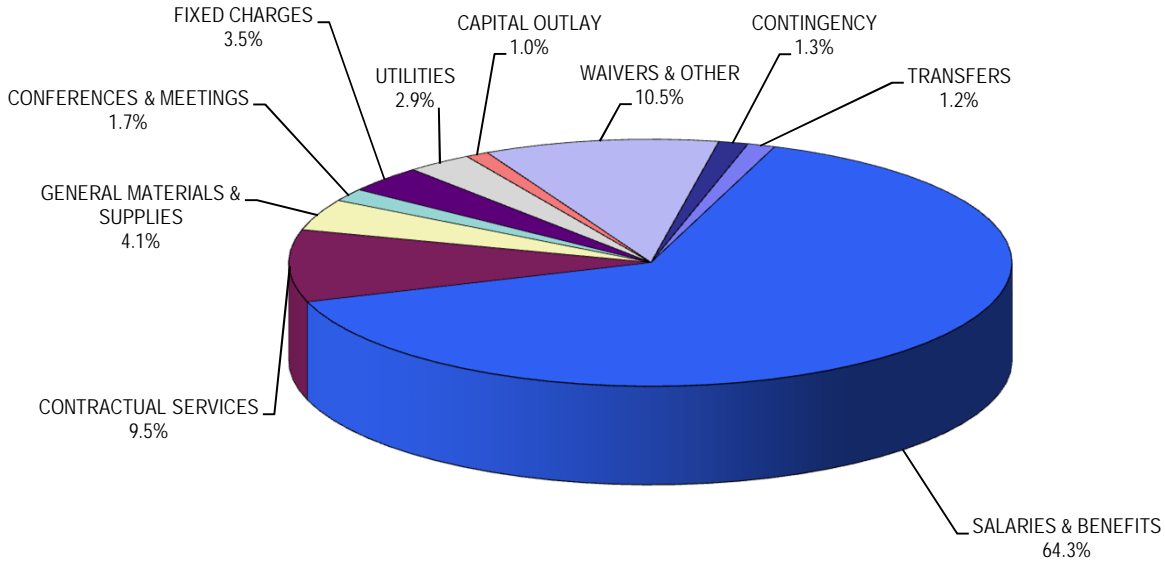


**HEARTLAND COMMUNITY COLLEGE**  
**FISCAL YEARS 2017 AND 2018 OPERATING FUND**  
**REVENUES BY SOURCE**



HEARTLAND COMMUNITY COLLEGE  
**FISCAL YEAR 2018 OPERATING FUND  
 EXPENDITURES BY OBJECT AND TRANSFERS**

**FY2018 TENTATIVE BUDGET**

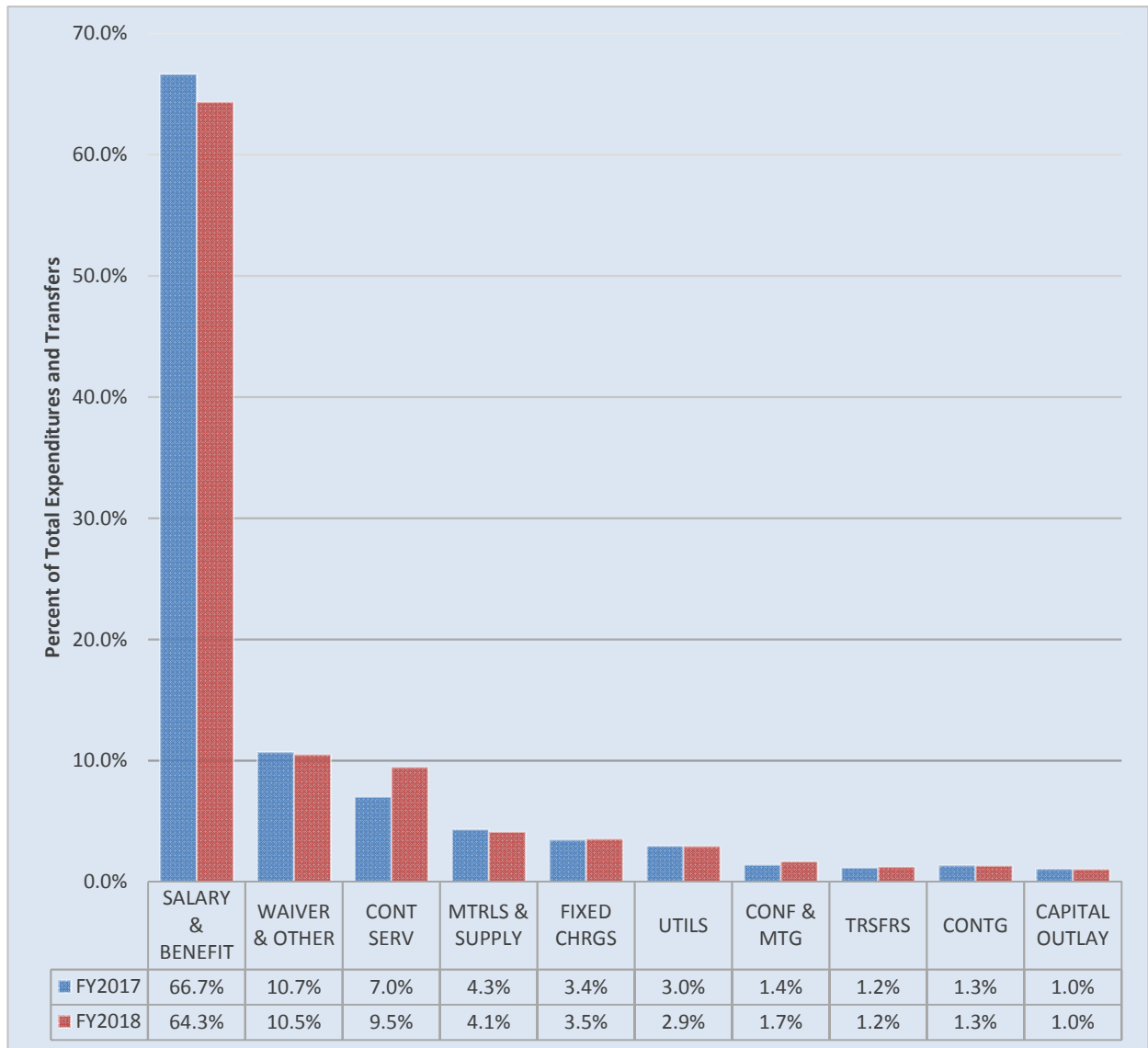


OBJECT	EDUCATION FUND	O&M FUND	TOTAL OPERATING EXPENDITURES
SALARIES & BENEFITS	\$21,129,166	\$704,527	\$21,833,693
CONTRACTUAL SERVICES	2,507,890	705,373	3,213,263
GENERAL MATERIALS & SUPPLIES	1,182,590	215,348	1,397,938
CONFERENCES & MEETINGS	541,410	21,500	562,910
FIXED CHARGES	379,565	820,065	1,199,630
UTILITIES	775	994,153	994,928
CAPITAL OUTLAY	236,996	113,004	350,000
WAIVERS & OTHER	3,565,460	0	3,565,460
CONTINGENCY	350,000	100,000	450,000
<b>TOTAL EXPENDITURES</b>	<b>\$29,893,852</b>	<b>\$3,673,970</b>	<b>\$33,567,822</b>
TRANSFERS	107,768	310,000	417,768
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$30,001,620</b>	<b>\$3,983,970</b>	<b>\$33,985,590</b>
<b>BUDGETED RESERVES</b>	<b>\$672,072</b>	<b>\$0</b>	<b>\$672,072</b>

**HEARTLAND COMMUNITY COLLEGE  
OPERATING FUND  
EXPENDITURES BY OBJECT AND TRANSFERS  
FISCAL YEARS 2017 AND 2018**

OBJECT	FY2017 BUDGET	FY2018 TENTATIVE BUDGET	PERCENT INCREASE/ DECREASE
SALARIES & BENEFITS	\$22,221,241	\$21,833,693	-1.7%
CONTRACTUAL SERVICES	2,333,693	3,213,263	37.7%
GENERAL MATERIALS & SUPPLIES	1,433,594	1,397,938	-2.5%
CONFERENCES & MEETINGS	462,908	562,910	21.6%
FIXED CHARGES	1,149,628	1,199,630	4.3%
UTILITIES	985,085	994,928	1.0%
CAPITAL OUTLAY	350,000	350,000	0.0%
WAIVERS & OTHER	3,562,461	3,565,460	0.1%
CONTINGENCY	450,000	450,000	0.0%
<i>TOTAL EXPENDITURES</i>	<u>\$32,948,610</u>	<u>\$33,567,822</u>	1.9%
TRANSFERS	<u>387,669</u>	<u>417,768</u>	7.8%
<i>TOTAL EXPENDITURES AND TRANSFERS</i>	<u><u>\$33,336,279</u></u>	<u><u>\$33,985,590</u></u>	<u>1.9%</u>
<i>BUDGETED RESERVES</i>	\$520,098	\$672,072	29.2%

**HEARTLAND COMMUNITY COLLEGE**  
**OPERATING FUND**  
**FISCAL YEARS 2017 AND 2018**  
**EXPENDITURES BY OBJECT AND TRANSFERS**

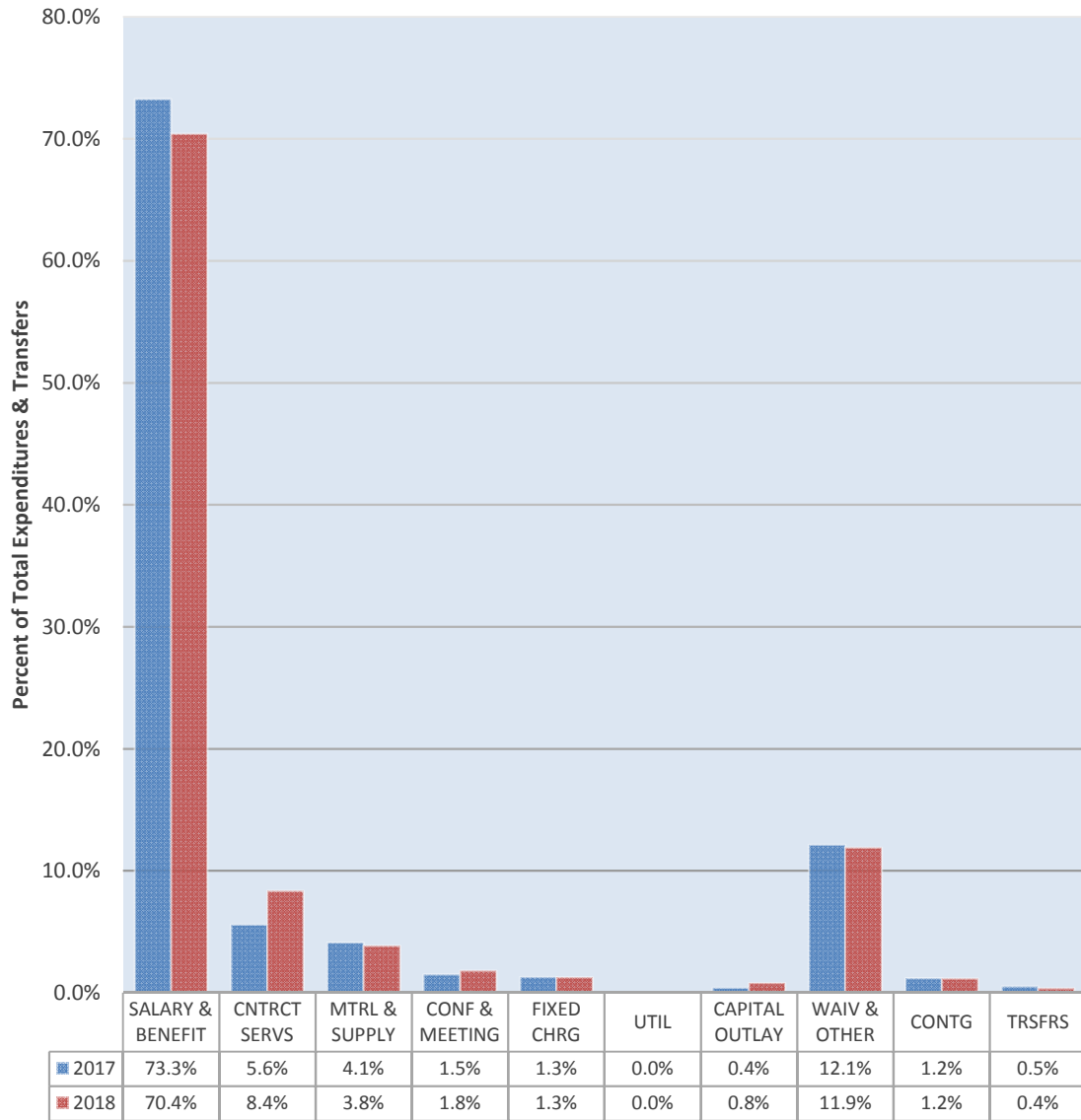


**HEARTLAND COMMUNITY COLLEGE  
EDUCATION FUND  
EXPENDITURES BY OBJECT AND TRANSFERS  
FISCAL YEARS 2017 AND 2018**

OBJECT	FY2017 BUDGET	FY2018 TENTATIVE BUDGET	PERCENT INCREASE/ DECREASE
SALARIES & BENEFITS	\$21,536,264	\$21,129,166	-1.9%
CONTRACTUAL SERVICES	1,645,345	2,507,890	52.4%
GENERAL MATERIALS & SUPPLIES	1,230,507	1,182,590	-3.9%
CONFERENCES & MEETINGS	441,408	541,410	22.7%
FIXED CHARGES	379,563	379,565	0.0%
UTILITIES	775	775	0.0%
CAPITAL OUTLAY	100,000	236,996	137.0%
WAIVERS & OTHER	3,562,461	3,565,460	0.1%
CONTINGENCY	350,000	350,000	0.0%
<i>TOTAL EXPENDITURES</i>	<u>\$29,246,323</u>	<u>\$29,893,852</u>	2.2%
TRANSFERS	<u>152,092</u>	<u>107,768</u>	-29.1%
<i>TOTAL EXPENDITURES AND TRANSFERS</i>	<u><u>\$29,398,415</u></u>	<u><u>\$30,001,620</u></u>	<u>2.1%</u>
<i>BUDGETED RESERVES</i>	\$520,098	\$672,072	29.2%

HEARTLAND COMMUNITY COLLEGE

**EDUCATION FUND  
FISCAL YEARS 2017 AND 2018  
EXPENDITURES BY OBJECT AND TRANSFERS**

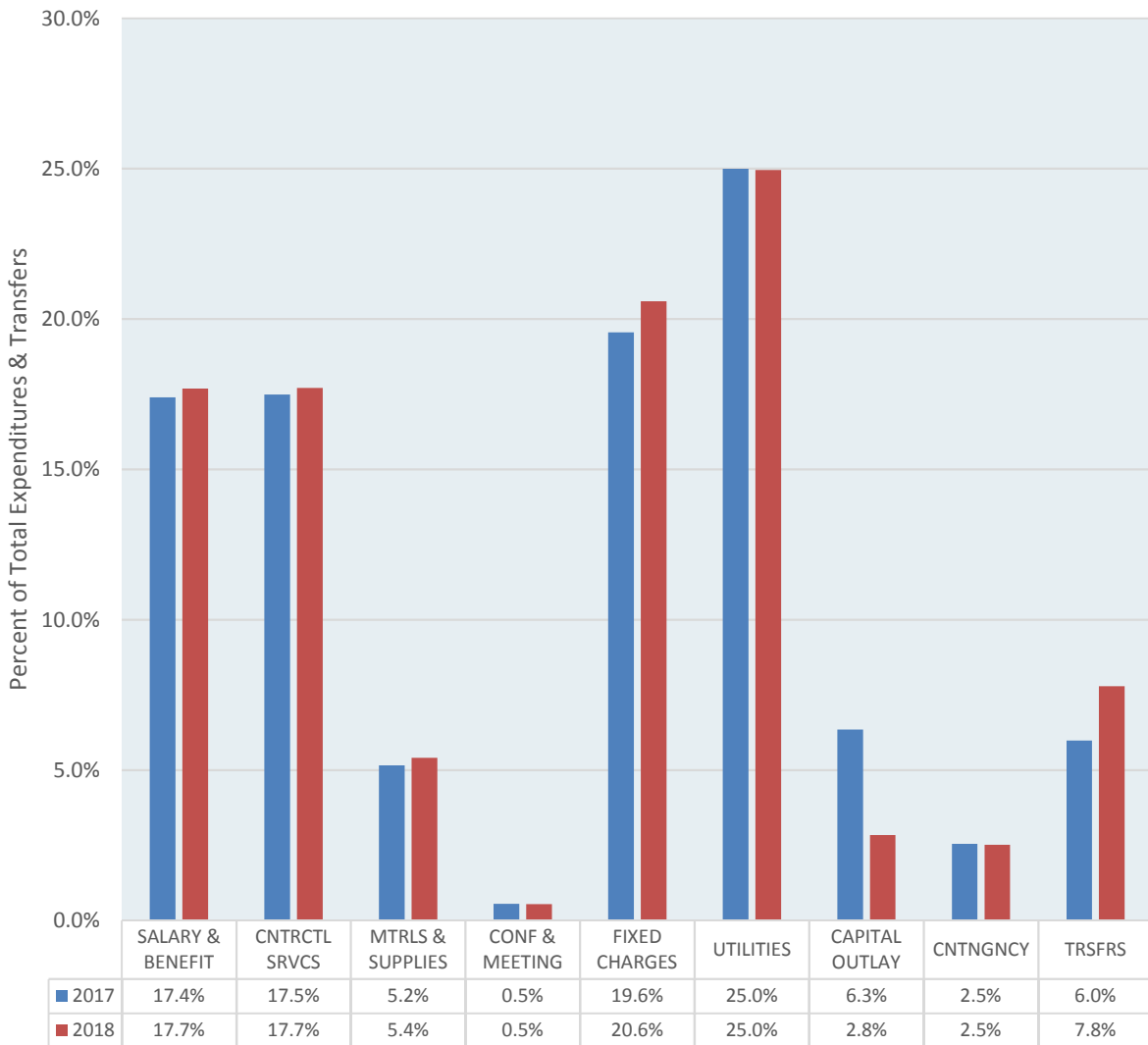


**HEARTLAND COMMUNITY COLLEGE  
OPERATIONS AND MAINTENANCE FUND  
EXPENDITURES BY OBJECT AND TRANSFERS  
FISCAL YEARS 2017 AND 2018**

OBJECT	FY2017 BUDGET	FY2018 TENTATIVE BUDGET	PERCENT INCREASE/ DECREASE
SALARIES & BENEFITS	\$684,977	\$704,527	2.9%
CONTRACTUAL SERVICES	688,348	705,373	2.5%
GENERAL MATERIALS & SUPPLIES	203,087	215,348	6.0%
CONFERENCES & MEETINGS	21,500	21,500	0.0%
FIXED CHARGES	770,065	820,065	6.5%
UTILITIES	984,310	994,153	1.0%
CAPITAL OUTLAY	250,000	113,004	-54.8%
WAIVERS & OTHER	0	0	N/A
CONTINGENCY	100,000	100,000	0.0%
<i>TOTAL EXPENDITURES</i>	<u>\$3,702,287</u>	<u>\$3,673,970</u>	-0.8%
TRANSFERS	<u>235,577</u>	<u>310,000</u>	31.6%
<i>TOTAL EXPENDITURES AND TRANSFERS</i>	<u><u>\$3,937,864</u></u>	<u><u>\$3,983,970</u></u>	<u>1.2%</u>
<i>BUDGETED RESERVES</i>	\$0	\$0	N/A

HEARTLAND COMMUNITY COLLEGE

**OPERATIONS & MAINTENANCE FUND  
FISCAL YEARS 2017 AND 2018  
EXPENDITURES BY OBJECT AND TRANSFERS**





# Heartland Community College Fiscal Year 2018 Tentative Budget



HEARTLAND  
COMMUNITY COLLEGE

## Financial

Summary of Fiscal Year 2018 Tentative Budget By Fund

Summary of Fiscal Year 2018 Estimated Revenues

Summary of Fiscal Year 2018 Tentative Operating Budget Expenditures

Fiscal Year 2018 Tentative Budget Expenditures

**SUMMARY OF FISCAL YEAR 2018 TENTATIVE BUDGET BY FUND**

**HEARTLAND COMMUNITY COLLEGE**

**DISTRICT NO. 540**

**YEAR ENDING JUNE 30, 2018**

	General			Special Revenue		
	Education Fund	Operations & Maintenance Fund	Liability, Protection & Settlement Fund	Restricted Purposes Fund	Audit Fund	Self Insurance Fund
Beginning Balance (est'd)	\$2,545,820	\$3,199,805	\$31,265	\$2,488,999	\$70,380	\$2,247,023
Budgeted Revenues	30,668,692	3,978,970	2,571,000	17,962,691	143,375	3,245,670
Budgeted Expenditures	29,893,852	3,673,970	2,571,000	16,325,241	152,279	3,058,179
Budgeted Transfer from Other Funds	5,000	5,000	0	0	0	0
(to) Other Funds	(107,768)	(310,000)	0	0	0	0
<b>Budgeted Ending Balance</b>	<b>\$3,217,892</b>	<b>\$3,199,805</b>	<b>\$31,265</b>	<b>\$4,126,449</b>	<b>\$61,476</b>	<b>\$2,434,514</b>

	Debt Service		Capital Projects		Proprietary Funds		<b>GRAND TOTAL</b> <b>All Funds</b>
	Bond & Interest Fund	Trust and Agency Fund	Operations & Maintenance Fund (Restricted)	Auxiliary Enterprises Fund	Working Cash Fund		
Beginning Balance (est'd)	\$1,474,923	\$268,822	\$177,645	\$118,353	\$3,900,000	<b>16,523,035</b>	
Budgeted Revenues	9,830,175	458,286	250,100	1,511,387	10,000	<b>70,630,346</b>	
Budgeted Expenditures	9,825,175	458,286	324,900	1,619,155	0	<b>67,902,037</b>	
Budgeted Transfers from Other Funds	0	0	310,000	107,768	0	<b>427,768</b>	
(to) Other Funds	0	0	0	0	(10,000)	<b>(\$427,768)</b>	
<b>Budgeted Ending Balance</b>	<b>\$1,479,923</b>	<b>\$268,822</b>	<b>\$412,845</b>	<b>\$118,353</b>	<b>\$3,900,000</b>	<b>\$19,251,344</b>	

20

The Fiscal Year 2018 Tentative Budget which is accurately summarized in this document was approved by the Board of Trustees on \_\_\_\_\_.

Attest: \_\_\_\_\_  
Rebecca L. Ropp - Secretary, Board of Trustees

**SUMMARY OF FISCAL YEAR 2018 ESTIMATED REVENUES**

<b>HEARTLAND COMMUNITY COLLEGE</b>	<b>DISTRICT NO. 540</b>	<b>YEAR ENDING JUNE 30, 2018</b>	
	Education Fund	Operations & Maintenance Fund	Total Operating Funds
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>OPERATING REVENUE BY SOURCE</b>			
Local Government:			
Current Taxes	<u>\$11,051,495</u>	<u>\$2,212,955</u>	<u>\$13,264,450</u>
Back Taxes	<u>                    </u>	<u>                    </u>	<u>                    </u>
Payment in Lieu of Taxes	<u>                    </u>	<u>                    </u>	<u>                    </u>
Chargeback Revenue	<u>                    </u>	<u>                    </u>	<u>                    </u>
Non-College Territory	<u>                    </u>	<u>                    </u>	<u>                    </u>
Other Community College	<u>                    </u>	<u>                    </u>	<u>                    </u>
Corporate Personal Property	<u>                    </u>	<u>701,936</u>	<u>701,936</u>
Replacement Tax	<u>                    </u>	<u>                    </u>	<u>                    </u>
Bond Proceeds	<u>                    </u>	<u>                    </u>	<u>                    </u>
Other (List)	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL LOCAL GOVERNMENT</b>	<u>\$11,051,495</u>	<u>\$2,914,891</u>	<u>\$13,966,386</u>
State Government:			
ICCB Credit Hour Grants	<u>\$2,255,000</u>	<u>                    </u>	<u>\$2,255,000</u>
ICCB Small College Grants	<u>                    </u>	<u>                    </u>	<u>                    </u>
ICCB Equalization Grants	<u>                    </u>	<u>                    </u>	<u>                    </u>
ICCB Career and Tech Education Grant	<u>100,000</u>	<u>                    </u>	<u>100,000</u>
State Board of Education - Adult Ed	<u>                    </u>	<u>                    </u>	<u>                    </u>
Other (List)	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL STATE GOVERNMENT</b>	<u>\$2,355,000</u>	<u>                    </u>	<u>\$2,355,000</u>
Federal Government:			
JTPA Grants	<u>                    </u>	<u>                    </u>	<u>                    </u>
Financial Aid	<u>                    </u>	<u>                    </u>	<u>                    </u>
Veterans Cost of Instruction	<u>                    </u>	<u>                    </u>	<u>                    </u>
Title VI Equipment Grant	<u>                    </u>	<u>                    </u>	<u>                    </u>
Dept of Education - Administrative	<u>                    </u>	<u>                    </u>	<u>                    </u>
Cost Allowances	<u>25,000</u>	<u>                    </u>	<u>25,000</u>
Other (List)	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL FEDERAL GOVERNMENT</b>	<u>\$25,000</u>	<u>                    </u>	<u>\$25,000</u>
Student Tuition and Fees			
Student Tuition	<u>\$13,398,975</u>	<u>\$1,050,000</u>	<u>\$14,448,975</u>
Fees	<u>862,034</u>	<u>                    </u>	<u>862,034</u>
<b>TOTAL TUITION AND FEES</b>	<u>\$14,261,009</u>	<u>\$1,050,000</u>	<u>\$15,311,009</u>
Other Sources:			
Continuing Education Fees (Sales/Serv)	<u>\$2,890,019</u>	<u>                    </u>	<u>\$2,890,019</u>
Facilities Revenue	<u>50,000</u>	<u>                    </u>	<u>\$50,000</u>
Investment Revenue	<u>11,618</u>	<u>14,079</u>	<u>\$25,697</u>
Non-Government Grants	<u>                    </u>	<u>                    </u>	<u>                    </u>
Other	<u>24,551</u>	<u>                    </u>	<u>24,551</u>
<b>TOTAL OTHER SOURCES</b>	<u>\$2,976,188</u>	<u>\$14,079</u>	<u>\$2,990,267</u>

**SUMMARY OF FISCAL YEAR 2018 ESTIMATED REVENUES  
(continued)**

	<u>Education Fund</u>	<u>Operations &amp; Maintenance Fund</u>	<u>Total Operating Funds</u>
<b>OPERATING REVENUE BY SOURCE</b>			
TRANSFERS	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$10,000</u>
<b>TOTAL 2018 BUDGETED REVENUE</b>	<u>\$30,673,692</u>	<u>\$3,983,970</u>	<u>\$34,657,662</u>
Less Non-Operating Items*:			
Tuition Chargeback Revenue	<u>                    </u>	<u>                    </u>	<u>                    </u>
Instructional Service	<u>                    </u>	<u>                    </u>	<u>                    </u>
Contract Revenue	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>ADJUSTED REVENUE</b>	<u>\$30,673,692</u>	<u>\$3,983,970</u>	<u>\$34,657,662</u>

\*Inter-college revenues that do not generate related local college credit hours are subtracted to allow for statewide comparisons.

**SUMMARY OF FISCAL YEAR 2018 ESTIMATED REVENUES**  
(continued)

<b>LIABILITY, PROTECTION, AND SETTLEMENT FUND</b>	Revenues	Totals	
Local Governmental Sources	\$2,570,000	\$2,570,000	
Other Sources	1,000	1,000	
<b>GRAND TOTAL</b>			<b>\$2,571,000</b>
<b>RESTRICTED PURPOSES FUND</b>			
Local Governmental Sources			
Technology Funding Bonds	\$4,500,000	\$4,500,000	
State Governmental Sources			
ICCB - Adult Education	\$394,720		
ICCB - Program Improvement Grant	12,765		
IL Student Assistance Commission	580,000		
IBHE-Cooperative Work Study	7,891		
DCEO - Challenger Learning Center	88,690		
		<b>\$1,084,066</b>	
Federal Governmental Sources			
Department of Education - Pell	\$6,175,000		
Department of Education - Student Loans	5,070,100		
Department of Education - College Work Study	84,042		
Department of Education - SEOG	90,000		
Department of Education - Adult Education	263,067		
Department of Education - Student Support Services (Trio)	232,312		
Department of Education - STEM Grant	25,000		
ICCB Dual Credit Enhancement	8,530		
ICCB - Perkins II C	138,912		
ICCB - Perkins Leadership Grant	10,000		
ICCB Special Populations Grant	10,000		
Career Link/Dislocated Workers	1,500		
Career Link/Adult Education	55,872		
Independent Science Grant	2,571		
		<b>\$12,166,906</b>	
Student Tuition and Fees	\$207,534	\$207,534	
Other Sources	\$4,185	\$4,185	
TRANSFERS			
<b>GRAND TOTAL</b>			<b>\$17,962,691</b>

**SUMMARY OF FISCAL YEAR 2018 ESTIMATED REVENUES**  
(continued)

<b>BOND AND INTEREST FUND</b>	Revenues	Totals	
Local Governmental Sources	\$9,820,175	\$9,820,175	
Other Sources	10,000	10,000	
TRANSFERS			
<b>GRAND TOTAL</b>			<b>\$9,830,175</b>
<b>OPERATIONS AND MAINTENANCE FUND (Restricted)</b>			
Local Governmental Sources			
Current Taxes	\$250,000	\$250,000	
State Governmental Sources			
Federal Governmental Sources			
Other Sources	100	100	
TRANSFERS		310,000	
<b>GRAND TOTAL</b>			<b>\$560,100</b>
<b>AUXILIARY ENTERPRISES FUND</b>			
Local Government Sources			
State Governmental Sources			
Federal Governmental Sources	\$14,400	\$14,400	
Tuition and Fees	\$970,644	\$970,644	
Other Sources:			
Sales and Service Fees	\$501,143		
Other	25,200		
Total Other Sources		\$526,343	
TRANSFERS		\$107,768	
<b>GRAND TOTAL</b>			<b>\$1,619,155</b>
<b>WORKING CASH FUND</b>			
Other Sources	\$10,000	\$10,000	
TRANSFERS			
<b>GRAND TOTAL</b>			<b>\$10,000</b>

**SUMMARY OF FISCAL YEAR 2018 ESTIMATED REVENUES**  
(continued)

**TRUST AND AGENCY FUND**

Other Sources	<u>\$458,286</u>	<u>\$458,286</u>	
<b>GRAND TOTAL</b>			<u><u>\$458,286</u></u>

**SELF INSURANCE FUND**

Other Sources:			
Investment Revenue	\$4,000		
Other	<u>3,241,670</u>		
Total Other Sources		<u>\$3,245,670</u>	
<b>GRAND TOTAL</b>			<u><u>\$3,245,670</u></u>

**AUDIT FUND**

Local Governmental Sources	\$143,325	\$143,325	
Other Sources	<u>50</u>	<u>50</u>	
TRANSFERS			
<b>GRAND TOTAL</b>			<u><u>\$143,375</u></u>

**SUMMARY OF FISCAL YEAR 2018 TENTATIVE OPERATING BUDGET EXPENDITURES**

	Education Fund	Operations & Maintenance Fund	Total Operating Fund	%
<b>BY OBJECT</b>				
Salaries	\$18,227,527	\$604,577	\$18,832,104	55.4
Employee Benefits	2,901,639	99,950	3,001,589	8.8
Contractual Services	2,507,890	705,373	3,213,263	9.5
General Materials & Supplies	1,182,590	215,348	1,397,938	4.1
Conference & Meeting Expenses	541,410	21,500	562,910	1.7
Fixed Charges	379,565	820,065	1,199,630	3.5
Utilities	775	994,153	994,928	2.9
Capital Outlay	236,996	113,004	350,000	1.0
Other	3,565,460	0	3,565,460	10.5
Provision for Contingency	350,000	100,000	450,000	1.3
<b>TOTAL 2017 TENTATIVE BUDGET EXPENDITURES</b>	<b>\$29,893,852</b>	<b>\$3,673,970</b>	<b>\$33,567,822</b>	<b>98.8</b>
<b>TRANSFERS</b>	<b>107,768</b>	<b>310,000</b>	<b>417,768</b>	<b>1.2</b>
<b>TOTAL 2018 TENTATIVE BUDGET EXPENDITURES AND TRANSFERS</b>	<b>\$30,001,620</b>	<b>\$3,983,970</b>	<b>\$33,985,590</b>	<b>100.0</b>
Less Non-Operating Items*:				
Tuition Chargebacks	0	0	0	0.0
Instructional Service Contracts				
<b>ADJUSTED EXPENDITURES</b>	<b>\$30,001,620</b>	<b>\$3,983,970</b>	<b>\$33,985,590</b>	<b>100.0</b>

\*Inter-college expenses that do not generate related local college credit hours are subtracted to allow for statewide comparisons.



**FISCAL YEAR 2018 TENTATIVE BUDGET EXPENDITURES**

(continued)

<b>RESTRICTED PURPOSES FUND</b>	<b>Appropriations</b>	<b>Totals</b>
<b>INSTRUCTION</b>		
Salaries	\$380,696	
Employee Benefits	78,374	
Contractual Services	37,955	
General Materials & Supplies	115,018	
Conference and Meeting Expense	36,504	
Fixed Charges	7,000	
Utilities	4,342	\$659,889
<b>ACADEMIC SUPPORT</b>		
Salaries	\$327,720	
Employee Benefits	54,017	
Contractual Services	14,260	
General Materials & Supplies	79,030	
Conference and Meeting Expense	14,500	
Other	18,500	\$508,027
<b>STUDENT SERVICES</b>		
Salaries	\$34,325	
Contractual Services	18,171	
General Materials & Supplies	4,835	
Conference and Meeting Expense	1,840	\$59,171
<b>PUBLIC SERVICE</b>		
Salaries	\$7,862	
Contractual Services	1,500	
General Materials & Supplies	71,760	
Conference and Meeting Expense	17,380	\$98,502
<b>AUXILIARY SERVICES</b>		
Salaries	6,830	\$6,830
<b>INSTITUTIONAL SUPPORT</b>		
Salaries	\$6,830	
Contractual Services	50,000	
General Materials & Supplies	3,020,893	\$3,077,723
<b>SCHOLARSHIPS, STUDENT GRANTS &amp; WAIVERS</b>		
Other	\$11,915,100	\$11,915,100
<b>GRAND TOTAL</b>		<b>\$16,325,241</b>

**FISCAL YEAR 2018 TENTATIVE BUDGET EXPENDITURES**

(continued)

<u><b>BOND AND INTEREST FUND</b></u>	<u>Appropriations</u>	<u>Totals</u>
INSTITUTIONAL SUPPORT		
Salaries		
Employee Benefits		
Contractual Services	\$5,000	
General Materials and Supplies		
Conference and Meeting Expense		
Fixed Charges	9,820,175	
Utilities		
Capital Outlay		
Other		<u>\$9,825,175</u>
TRANSFERS		<u>                    </u>
GRAND TOTAL		<u><u>\$9,825,175</u></u>
<u><b>OPERATIONS AND MAINTENANCE FUND (Restricted)</b></u>		
OPERATION AND MAINTENANCE OF PLANT		
Salaries		
Employee Benefits		
Contractual Services	\$75,000	
General Materials and Supplies	75,000	
Conference and Meeting Expense		
Fixed Charges	74,900	
Utilities		
Capital Outlay	100,000	
Other		<u>\$324,900</u>
TRANSFERS		<u>                    </u>
GRAND TOTAL		<u><u>\$324,900</u></u>
<u><b>AUXILIARY ENTERPRISE FUND</b></u>		
AUXILIARY SERVICES		
Salaries	\$603,813	
Employee Benefits	108,025	
Contractual Services	185,997	
General Materials and Supplies	200,261	
Conference and Meeting Expense	102,902	
Fixed Charges	44,710	
Other/Scholarships, Grants and Waivers	373,447	<u>\$1,619,155</u>
TRANSFERS		<u>0</u>
GRAND TOTAL		<u><u>\$1,619,155</u></u>

**FISCAL YEAR 2018 TENTATIVE BUDGET EXPENDITURES**

(continued)

<u><b>AUDIT FUND</b></u>	<u>Appropriations</u>	<u>Totals</u>	
<b>INSTITUTIONAL SUPPORT</b>			
Salaries	\$84,550		
Employee Benefits	14,879		
Contractual Services	52,050		
General Materials and Supplies	600		
Conferences and Meeting Expense	200		
Fixed Charges			
Utilities			
Capital Outlay			
Other		<u>\$152,279</u>	
<b>TRANSFERS</b>			
<b>GRAND TOTAL</b>			<u><u>\$152,279</u></u>
 <b><u>SELF INSURANCE FUND</u></b>			
<b>INSTITUTIONAL SUPPORT</b>			
Fixed Charges	\$150,000		
Other	<u>2,908,179</u>	<u>\$3,058,179</u>	
<b>GRAND TOTAL</b>			<u><u>\$3,058,179</u></u>
 <b><u>WORKING CASH FUND</u></b>			
<b>TRANSFERS</b>			
		<u>\$10,000</u>	
<b>GRAND TOTAL</b>			<u><u>\$10,000</u></u>
 <b><u>TRUST AND AGENCY FUND</u></b>			
<b>INSTITUTIONAL SUPPORT</b>			
Salaries	\$27,675		
Employee Benefits	40		
Contractual Services	5,725		
General Materials and Supplies	5,010		
Travel/Fees and Meeting Expense	415,836		
ICISP Scholarship	<u>4,000</u>	<u>\$458,286</u>	
<b>GRAND TOTAL</b>			<u><u>\$458,286</u></u>

**FISCAL YEAR 2018 TENTATIVE BUDGET EXPENDITURES**

(continued)

<u>LIABILITY, PROTECTION, AND SETTLEMENT FUND</u>	<u>Appropriations</u>	<u>Totals</u>
<b>INSTRUCTION</b>		
Salaries	\$177,163	
Employee Benefits	<u>31,477</u>	<u>\$208,640</u>
<b>ACADEMIC SUPPORT</b>		
Salaries	\$1,441	
Employee Benefits	250	
Conference and Meeting Expense	<u>4,500</u>	<u>\$6,191</u>
<b>STUDENT SERVICES</b>		
Salaries	\$15,878	
Employee Benefits	2,799	
Contractual Services	365	
Fixed Charges	<u>4,100</u>	<u>\$23,142</u>
<b>PUBLIC SERVICES</b>		
Salaries	\$22,529	
Employee Benefits	3,901	
Fixed Charges	<u>1,751</u>	<u>\$28,181</u>
<b>INSTITUTIONAL SUPPORT</b>		
Salaries	\$413,020	
Employee Benefits	595,467	
Contractual Services	125,000	
General Materials and Supplies	13,650	
Conferences and Meeting Expense	8,000	
Fixed Charges	131,618	
Utilities	<u>9,450</u>	<u>\$1,296,205</u>
<b>AUXILIARY OPERATIONS</b>		
Salaries	70,836	
Employee Benefits	<u>12,666</u>	<u>\$83,502</u>
<b>OPERATION AND MAINTENANCE OF PLANT</b>		
Salaries	\$228,382	
Employee Benefits	33,623	
Contractual Services	591,835	
General Materials and Supplies	44,561	
Conference and Meeting Expense	6,650	
Fixed Charges	12,363	
Utilities	<u>7,725</u>	<u>\$925,139</u>
<b>TRANSFERS</b>		
		<u>                    </u>
<b>GRAND TOTAL</b>		<u><u>\$2,571,000</u></u>

**HEARTLAND COMMUNITY COLLEGE**

**Community College District #540  
1500 West Raab Road  
Normal, Illinois 61761  
Phone: (309) 268-8000  
[www.heartland.edu](http://www.heartland.edu)**