WILLIAM RAINEY HARPER COLLEGE 19 65

Palatine, Illinois

College Plan

2026-2027

Harper College®

MISSION

Harper College enriches its diverse communities by providing quality, affordable, and accessible education. Harper College, in collaboration with its partners, inspires the transformation of individual lives, the workforce, and society.

VISION STATEMENT

We will be an innovative and inclusive institution, the community's first choice, and a national leader for student success.

PHILOSOPHY STATEMENT

We, at Harper College, believe that our charge is to facilitate active learning and foster the knowledge, critical thinking and life/work skills required for participation in our global society. We work with our community partners to enrich the intellectual, cultural and economic fabric of our district. We believe that excellence in education must occur in an ethical climate of integrity and respect. We hold that the strength of our society is rooted in our diversity and that it is through synergy that we achieve excellence.

CORE VALUES

*We value **Respect**, **Integrity**, **Collaboration** and **Excellence**.*

We guide our work and support our philosophy, mission and vision by these core values.

RESPECT

We demonstrate Respect by interacting with and caring for others in a way that adds dignity to ourselves, our relationships and our organization by:

- valuing and celebrating the uniqueness of individuals and their strengths;
- expressing appreciation for our colleagues' time, efforts and contributions;
- encouraging multiple perspectives.

INTEGRITY

We demonstrate Integrity by supporting an honest and ethical environment by:

- respecting confidentiality and acting in a trustworthy manner;
- being accountable for our actions and adhering to policies and procedures;
- making decisions that are fiscally and socially responsible.

COLLABORATION

We demonstrate Collaboration by working internally and externally toward shared goals to create a more positive outcome by:

- actively listening, responding to others with empathy;
- practicing open and honest communication and sharing information that is essential for success;
- using positive humor to foster a healthy and enjoyable environment.

EXCELLENCE

We demonstrate Excellence by setting and pursuing high standards of professionalism and competency by:

- providing exceptional service to all while demonstrating pride in our work;
- welcoming new challenges and seeking opportunities for growth and development;
- encouraging and empowering each of us to achieve our best.

Harper College

1200 West Algonquin Road
Palatine, Illinois 60067-7398

College Plan
2026-2027

harpercollege.edu

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

William Rainey Harper College –
Community College District No. 512
Illinois

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director

WILLIAM RAINEY HARPER COLLEGE
Community College District #512

College Plan 2026-2027
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Harper College

1200 West Algonquin Road
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aproctor@harpercollege.edu

Avis Proctor, Ed.D.
President

Letter of Introduction from the President

As Harper College prepares for the year ahead, we do so with a deep sense of responsibility, optimism, and confidence in the strength of our campus community. The work before us is both ambitious and essential: to advance student success, respond to the changing needs of our region, and ensure that Harper remains a vital gateway to opportunity and economic mobility. Our community has demonstrated extraordinary commitment to our mission and to one another, and that shared commitment continues to define who we are and what we can accomplish together. Guided by our strategic plan and grounded in our core values, we will move forward with focus and purpose to remove barriers, expand opportunity, and ensure that every student has the support, momentum, and confidence to thrive at Harper and beyond.

We continue to make progress on the *FY2026–2029 Strategic Plan: Belonging. Thriving. Advancing.* The plan is organized around three institutional goals: Supportive and Inclusive Community, Innovative and Responsive Education, and Organizational Excellence. These goals guide our priorities and shape initiatives that support the College's mission to provide quality, affordable, and accessible education that meets the needs of our community.

In FY2027, the College will build on the strategic plan through full implementation of SOAR+, our new student success model that integrates advising, mentoring, and comprehensive wraparound services to engage students and help them reach key milestones in their academic journey.

We also continue our participation in the Aspen Institute College Excellence Program's Unlocking Opportunity Network. This initiative aligns with the strategic plan and focuses on improving student outcomes through pathways to further education and well-paying careers after Harper. In FY2027, we will focus on developing clear academic and career pathways, refining program maps for full-time and part-time students, and enhancing advising and support models.

This year, the College will also coordinate a large external survey project. Through the Community Scan and related Employer Survey, Harper will assess community and workforce needs. The findings will provide valuable information to support internal improvements and strengthen relationships with the community and local employers.

To support this work, I have established priorities that align with the College's strategic and operational plans, as well as the Board of Trustees' goals. These priorities will be pursued over multiple years to ensure sustained progress and impact.

1. Ensure continued progress on student success measures focused on how students advance in their studies at Harper, as defined by the You Matter, We Care SOAR framework and monitored through the Institutional Effectiveness Measures (IEMs).
   These measures include:
   a. Persistence
      i. Fall to Spring
      ii. Fall to Fall
   b. Credit Accumulation
      i. Part-Time Credit Accumulation (12 hours)
      ii. Full-Time Credit Accumulation (24 hours)
   c. Graduation and Advancement Rates
   d. Post-Harper Success
      i. Percent of Career Credential Earners with Stable Employment After One Year
      ii. Percent of Those with Stable Employment Earning a Living Wage

2. Empower faculty and staff to thrive in an AI-enabled environment through professional learning, leadership development, and the responsible, human-centered integration of artificial intelligence and emerging technologies where appropriate.

3. Assess/implement high-level priorities identified through the institutional IT assessment to strengthen technology infrastructure, cybersecurity, digital capabilities, and governance/policy development as needed.

4. Strengthen financial stewardship by implementing responsible cost reduction and revenue generation strategies aligned to the five-year financial plan.

5. Execute the highest priority construction projects and advance environmental sustainability throughout campus operations.
   a. Continue construction of the Canning Student Center & University Center supported by the community and funded through the 2018 referendum.
   b. Continue construction of the Business and Social Sciences Building (Buildings I &J) supported by the community and funded through the 2018 referendum.
   c. Continue construction of Athletics Fields Phase 1.
   d. Implementation of Wayfinding and Signage program.
   e. Complete update of college's Master Plan.

Harper College is moving forward with purpose by advancing student success, nurturing a strong and inclusive campus culture, and striving for excellence in all we do. Through this shared commitment, the College will strengthen belonging, pursue meaningful solutions, and remove barriers so every student can thrive. Guided by our strategic plan, Harper will continue working toward becoming an innovative and inclusive institution, the community's first choice, and a national leader in student success.

Dr. Avis Proctor
August 2026

Harper College Profile

Harper College is a comprehensive community college located in Palatine, Illinois, 30 miles northwest of Chicago, serving High School Districts 211, 214, and Unit District 220. Harper College held its first classes in 1967 and serves more than 23,000 credit students each year from 23 suburban communities. Harper is dedicated to student success and is committed to its mission of enriching its diverse communities by providing quality, affordable, and accessible education. Harper College, in collaboration with its partners, inspires the transformation of individual lives, the workforce, and society. Harper College awards seven associate degrees, provides many transfer options, and offers many certificate programs to meet specific needs of the community and area industry.

Fifty-one percent of Harper's students are Hispanic, Asian, or African American. Thirty-three percent of credential-seeking students receive Pell grants. Seventy-two percent of the student body enroll on a part-time basis. Thirty-six percent of students are between the ages of 19 and 24, and 69% intend to transfer to a four-year college or university. Student success increases each year, and the College's graduation rate reached a historic high of 51.9%, up from 14% in 2010.

Harper College is accredited by the Higher Learning Commission. The College is governed by a seven-member Board of Trustees, elected by the voters in its district, and one student representative, who has an advisory role and is elected by the student body. Board members include Walt Mundt, Vice Chair; Dr. Nancy Robb, Secretary; Dr. Bijal Chaturvedi; Dr. Tricia Elliott; Eric Knox; James Meyer; Pat Stack; and Benjamin Vergara Parra, Student Trustee.

Harper's operating revenue comes from tuition and fees (36%), state subsidy (8%), local taxes (51%), and other sources (5%).

History

Named for the originator of the community college concept, William Rainey Harper College is a comprehensive, open door community college – one of 48 in the state that make up the Illinois Community College System. The College's District No. 512 was established by voter referendum in 1965, and Harper offered its first classes in 1967.

Throughout its history, Harper has had a record of monumental growth. The initial 1967 enrollment of 1,725 students jumped to 3,700 in one year, doubling projections. When the doors opened on Harper's newly acquired campus in 1969, 5,350 students were enrolled. Since then, enrollment has grown to more than 23,000 credit students. With a full-time equivalent (FTE) enrollment of almost 9,000, and a full-time faculty and staff of 762 employees, including 204 full-time faculty, Harper is the third largest community college in the state.

The Community

The Harper College District No. 512 includes portions of four counties: Cook (which makes up most of the area and population of Harper's district), Lake, Kane, and McHenry. The communities include Arlington Heights, Barrington, Barrington Hills, Elk Grove Village, Hoffman Estates, Inverness, Lake Barrington, Mount Prospect, North Barrington, Palatine, Prospect Heights, Rolling Meadows, Schaumburg, South Barrington, Tower Lakes, Wheeling, and portions of Buffalo Grove, Carpentersville, Deer Park, Des Plaines, Fox River Grove, Hanover Park, and Roselle. The municipalities in Harper's district range in size from Tower Lakes' 1,213 residents to Arlington Heights' 75,596 residents. An estimated 533,412 people live within the district. Of these, approximately 23% were aged 17 and under, and 31% were aged 55 and over. Most residents are White (61%) with the remaining population comprised of 18% Hispanic, 15% Asian, 3% African American, and 3% multi-racial.

Household incomes in Harper's district communities are striking in both their range and in the changes that have occurred. For the time frame 2015-2019, 28% of the district residents had income below $50,000 compared to the time frame 2019-2023 where it declined to 22%. There was an increase in district residents who had income over $100,000 from 49% (2018-2022) to 51% (2019-2023). The district population increased by 0.5%, from 530,885 (2015-2019) to 533,412 (2019-2023). Unemployment has declined for the Chicago Metropolitan Statistical Area from 7.4% (May 2021) to 4.8% (May 2024). Regardless of the reason for these trends, enrollment rates tend to decline with falling unemployment rates.

Harper College and its community enjoy a fruitful and successful relationship. The College has achieved a 98% satisfaction rate from its graduates. In fall 2018, Harper College district voters passed a $180 million capital bond referendum to support the facilities enhancements. In addition, the non-profit Harper College Educational Foundation actively raises funds for the College through individual, foundation, and corporate donors. The large number of manufacturing, financial services, and healthcare institutions in the district are among Harper's supporters.

Services Offered

Harper College offers associate degrees, certificate programs, and the first two years of a baccalaureate degree.

The College offers eight associate degrees, six of which are designed for students who will transfer to a four-year college or university to complete a bachelor's degree. The six are the Associate in Arts (A.A.), the Associate in Science (A.S.), the Associate in Fine Arts–Art (A.F.A.), the Associate in Fine Arts–Music (A.F.A.), the Associate in Fine Arts–Music Production (A.F.A.), and the Associate in Engineering Science (A.E.S.) degrees, which comprise the first two years of study toward degrees in a broad range of arts-related or science-related disciplines. The seventh, the Associate in General Studies (A.G.S.) degree program, is designed as an individualized program option meeting needs not offered by other degree programs, or as a capstone for occupational certificate programs. The eighth, the Associate in Applied Science (A.A.S.) degree, is awarded upon completion of a two-year career program and is designed to prepare the graduate for immediate entry into a specific career field.

Harper also provides certificate programs, typically one year in length, that are designed with prescribed courses to meet specific needs of the community, including area businesses and industries. In addition, the College offers contract training to local industry employees through Harper Business Solutions, provides non-credit learning opportunities for students of all ages through Community Education, and supports students who need high school equivalency through its Career and Technical Education Division, and English as a Second Language services through its Liberal Arts Division.

Additionally, as an open door, open enrollment learning institution, Harper College provides an array of services to meet student needs, including access and disability services, multicultural enrichment and support services, summer bridge programming to prepare students for college-level rigor, student clubs and activities, sports and recreation teams, and many other opportunities and resources.

Facilities

Harper College supports a wide range of programs within its 200-acre campus in Palatine and two additional locations at the Harper College Schaumburg Center and Harper College Prospect Heights Center. Our main campus is comprised of 23 buildings and offers state-of-the art science and technology laboratories and classrooms, a comprehensive library and learning resources center, computer labs, lecture halls, theaters, a Health and Recreation Center and the Wojcik Convention Center. The college community was excited for the addition of our new Emergency Services Training Center in FY2026 and enthusiastically awaits the completion the Canning Student Center and University Center and the Business and Social Sciences Building in FY2028.

Conclusion

Harper College remains dedicated to providing quality and affordable educational experiences that support lifelong learning. As a partner in promoting financial stability across the district, Harper is committed to providing programs to adults that meet workforce needs, close skills gaps, address inequities, and lead to careers with family-sustaining wages. The College will continue its focus on achieving equitable outcomes for all students through financial support and enhanced support services that ensure all students succeed, thrive, and prosper at Harper and beyond.

Following this section is the Harper College profile, dates for data points are included.

HARPER COLLEGE

PROFILE

Published August 2026

Enrollment

(Fiscal Year 2025 Unduplicated)

23,591 Credit Students
3,732 Community Education Students

27,323 Total Students Enrolled

Tuition

(Fall 2026–Summer 2027)

$145.75	$410.00
(In-District)	(Out-of-District)

Per Credit Hour

Dual Credit Students

(Fiscal Year 2025)

5,868 Dual Credit Students
15% Increase from Fiscal Year 2021

Fall 2025 Credit Students

40.2%	White
32.9%	Hispanic or Latino
14.1%	Asian
4.5%	Multi-Racial
4.3%	Black or African American
1.6%	Native Hawaiian or Pacific Islander
1.2%	International
0.1%	American Indian or Alaskan Native
1.1%	Unknown

72%	28%
Part-Time	Full-Time

Student Success

(Fall 2022 IPEDS Cohort)

51.9% Graduation Rate

77.2% Advancement Rate

77.6% of Fall 2024 Students Returned in Spring 2025

Degrees and Certificates

(Fiscal Year 2025)

4,768 Credentials Earned
1,955 Degrees
2,813 Certificates

Financial Aid

(2024–2025 Academic Year)

32% of Harper Students receive some form of Financial Aid

12,100+ Students received **$39.1 Million** in scholarships, grants, and tuition waivers

Harper Offerings

(Fiscal Year 2025)

48 Associate Degrees
99 Certificates
6 Transfer Degrees

Academic Areas of Interest

- Art, Design and Performing Arts
- Business and Information Technology
- Education
- Engineering, Math, and Computer Science
- Health Science
- Liberal Arts, Language and Communication
- Manufacturing and Construction
- Physical and Life Science
- Public Service
- Social Science

HARPER COLLEGE PROFILE

Published August 2026

Locations

Main Campus
1200 W Algonquin Road
Palatine, Illinois

Learning Career Center (LCC)
1375 S Wolf Road
Prospect Heights, Illinois

Endeavor Health
800 W Central Road
Arlington Heights, Illinois

Schaumburg Airport
905 W Irving Park Road
Schaumburg, Illinois

Communities Served

- Arlington Heights
- Barrington
- Barrington Hills
- Buffalo Grove
- Carpentersville
- Deer Park
- Des Plaines
- Elk Grove Village
- Fox River Grove
- Hanover Park
- Hoffman Estates
- Inverness
- Lake Barrington
- Mount Prospect
- North Barrington
- Palatine
- Prospect Heights
- Rolling Meadows
- Roselle
- Schaumburg
- South Barrington
- Tower Lakes
- Wheeling

Harper's District serves **533,412** people and includes portions of four counties: **Cook (majority), Lake, Kane, and McHenry**

Finances

(Fiscal Year 2025)

Total Operating Funds Revenue
$146,471,148

Moody's Aaa Bond Rating
Since 2009

University Center

4 University Partners offering

13 Degrees on Harper's Campus

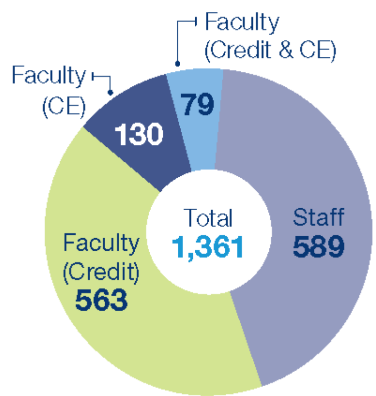
1,250+ Students Enrolled Since 2018

633 Bachelor's Degrees Earned

DePaul University
Northern Illinois University
Roosevelt University
Southern Illinois University Carbondale

Employees

(Fall 2025)



56%	44%
Full-Time 762	Part-Time 599

Apprenticeship Programs

14 Registered

6 Non-Registered

85+ Employer Partners

660+ Harper Apprentices

20 Programs

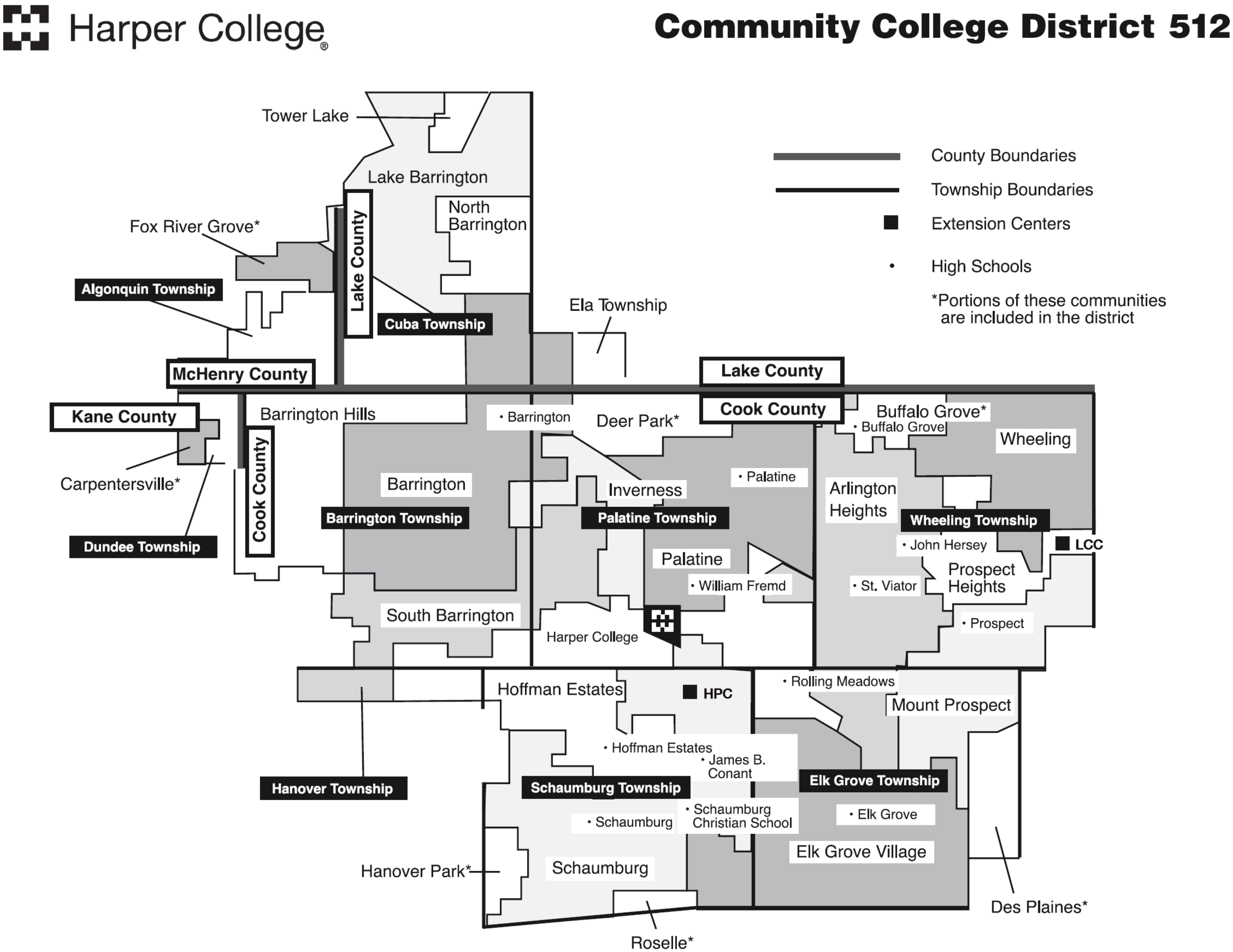
(Full-time employment opportunities and company paid tuition benefits)

Harper College is accredited by the Higher Learning Commission. (HLC).

Office of Institutional Research | oir@harpercollege.edu

Harper College

Harper College District Map



Analysis of Harper College District Environment

Harper College continues to study its environment and outcomes to identify issues that warrant our strategic response. The next section contains a summary of the trends identified through the Environmental Scan of Harper College and its community, published in spring 2024.

This Environmental Scan provided a baseline of information for the development of Harper College's FY2026-2029 Strategic Plan. Understanding the current operating environment and future trends at the local, state, national, and global levels assisted Harper's leaders and stakeholders in choosing the best course of action. The Environmental Scan provides insight on many indicators and trends in demographics, economics, workforce, as well as a curriculum analysis.

Population Trends

Population in the state and region decreased most years between 2014 and 2019, but it increased in 2020. The upward trend was more pronounced in the region than it was in the state or the Midwest at large. This is also the case for the population declines in 2021 and 2022. While the Midwest was increasing in population prior to 2020, the state and the region experienced a pronounced decline.

- The number of people aged 20-24 within the region is expected to steadily increase. A net increase is also expected for the population aged 15-19, but the trend is less consistent over the 2023-2028 period.
- The region represents most of the statewide population, but the total population loss in the region was about one-third of the overall state loss.
- Population projections indicate that the White and African American populations will continue to decline throughout the region. The Hispanic demographic is projected to continue increasing.

Commuting Patterns

According to the U.S. Census Bureau, Longitudinal Employer-Household Dynamics dataset as of 2021 (latest available), there are 3,161,547 jobs in the region, of which 77.8% are held by workers living in the region, and 22.2% held by people living outside the region- either commuting in or working remotely.

- Among the approximately 700,000 workers in the region who commute from outside of the region, most come from neighboring counties within the Chicago metropolitan area.
- In-commuting and out-commuting patterns in the region are similar.

Businesses' Employment Needs

The total number of jobs in the region increased 4.4% between 2012 and 2022, but employment trends varied considerably. The largest employment sector was health care /social assistance, and employment in this sector grew 11.5%. The second largest sector was government and public administration, which declined 2.8%. The sector with the largest number of new jobs was professional services with 55,197 new jobs (18.6%). The sector with the largest losses was retail trade, with a decrease of 21,014 jobs (3.3%).

- The top industries by job postings over the past year are mostly consistent with the top industries by current employment size. Healthcare was the largest employment sector, and it represents the largest share of job postings.
- The most in-demand occupation in the region is registered nursing, with 55,234 unique job postings over the past year.
- The most in-demand specialized skill in the job postings was project management, representing 8.9% of total job postings.
- Most of the certifications prevalent in job postings relate to health care occupations. Registered Nurse certification was the most in-demand credential.

Workforce Trends

The unemployment rate declined quickly over 2020 and 2021 and then declined gradually in 2022 and 2023. As of the 3rd quarter 2023, unemployment rates in the region and Illinois were just under 5%, while the Midwest unemployment rate has mostly returned to pre-pandemic levels. The statewide unemployment trend does not differ from the trend for the region, given that the region counties include most of the state's population and labor force.

- Although unemployment rates have mostly returned to pre-pandemic levels, labor force participation remains slightly lower. In 2019, 66.3% of the region population ages 16 and over were in the labor force. As of August 2023 (latest available), the participation rate was 65.1%.
- Employment in occupations typically requiring a certificate or license are projected to increase 2.8% between 2022 and 2032, but trends vary widely by occupation. The largest share of job openings are for truck drivers, with 6,467 annual openings and 8.3% growth in total employment.
- The total number of jobs in occupations typically requiring an associate's degree are projected to increase 7.2%, with 8,163 annual openings. The largest share of job openings are for preschool teachers and the second largest share of job openings are for paralegals.
- About 21.2% of all associate's degree level jobs in the region are held by workers aged 55 or older. The occupation with the largest share of workers nearing retirement age was electrical engineers, with 34.7% of workers aged 55 or older.

Equity Indicators

Between 2012 and 2021, the percentage of population in the region with income below poverty level decreased from 14.3% to 11.9%. The likelihood of a person having income below poverty level varies considerably by race and ethnicity, but the percentage of residents with income below poverty level decreased in every racial and ethnic group. About 10% of Asians and 6.5% of white persons in the region experienced poverty, while the poverty rate for African Americans was 23.5%. The percentage of Hispanic persons in poverty decreased from 20.0% to 14.0%.

- Educational attainment in the region has improved over the decade, as the share of residents with less than a high school diploma decreased from 14.2% to 10.5%, and the share of residents with a college diploma increased from 43.2% to 50.6%. The share of Hispanic residents with less than a high school diploma decreased from 38.5% to 27.1%, and the percentage with a college degree increased from 17.9% to 25.1%.
- Median household income increased for all racial and ethnic groups in the region over the decade. The overall median income increased by about 30% in Cook County and DuPage County.

Occupational Diversity

To explore potential opportunities for equity-focused workforce development, we examine levels of diversity within occupations at several education levels. In the region, 49.9% of workers are female, but gender balance varies widely in some occupations. Similarly, about 19.2% of workers identify as Hispanic and 14.2% identify as African American, but their representation varies by occupation.

- Truck driving is one of the higher paying occupations requiring a certificate or license, and Hispanics and African Americans are highly represented in this occupation.
- Hispanic and African American workers are underrepresented in most of the associate's degree occupations. The exceptions were preschool teaching, respiratory therapists, and human resources assistants.
- Minorities are especially underrepresented in software development, one of the highest paying occupations at a bachelor's degree level.

Harper College Organizational Design

The College's organizational design authorizes the executive officers to lead and manage the daily operations of the College under the direction of the President. The executive staff of the College includes the Chief of Staff/Vice President of External Affairs; Vice President of Diversity, Equity, and Inclusion (open); Executive Vice President of Finance and Administration; Chief Advancement Officer; Vice President of Planning, Research, and Institutional Effectiveness; Provost; and Vice President of Workforce Solutions. The organizational alignment combines functions that leverage resources, create operational efficiencies, and support student success. The following pages provide information about each of these areas as well as the budget and priorities/goals for FY2027. The overall administrative organization chart follows this section.

Chief of Staff and External Affairs

Function

The Chief of Staff and External Affairs Division, led by Jeff Julian, provides strategic leadership to advance the College's institutional priorities through executive coordination, policy implementation, and organizational alignment. The division oversees the College's legislative affairs and government relations efforts, cultivating strong relationships with local, state, and federal partners to support Harper's mission and strategic objectives. The division also leads the College's marketing, communications, and community relations functions, ensuring an integrated approach to brand stewardship, storytelling and messaging, and that creates a seamless experience for students, employees, community members, businesses, elected officials, and other key stakeholders.

Budget

Total FY2027 Chief of Staff and External Affairs Budget (All Funds) $5,712,609

Direct Reports

Kathryn Angell, Administrative Coordinator
Mike Barzacchini, Director of Marketing Services
Amie Granger, Community Relations Manager
Kim Pohl, Director of Communications
Colleen Rice, Executive Assistant

FY2027 Priorities/Goals

- Support the execution and implementation of the College's FY2027 Operational Plan and the External Affairs Division multi-year plan:
    - Implement a comprehensive plan for the college's 60th anniversary celebration.
    - Develop a comprehensive strategy to inform the community of a potential 2028 "no tax rate increase" bond referendum.
    - Enhance community access to information on CE to CPE to Credit programming that communicates how learning and education needs can be addressed at Harper College.
- Implement promotional items standards and processes.
- Support enrollment goals, focusing on marketing priorities and new student enrollment and retention.
- Expand community engagement opportunities.
- Advance the College's reputation by developing communication plans around major College initiatives and Strategic Plan goals.
- Complete the calendar year 2026 and develop and execute the calendar year 2027 Legislative Engagement Plan.

Diversity, Equity and Inclusion

Function

This area of the College, currently overseen on an interim basis by Dr. Michelé Smith, is dedicated to building and sustaining a diverse, equitable, and inclusive campus environment. The Office of Diversity, Equity, and Inclusion (DEI) strives to promote a culture that affirms the identities of all people and eliminates barriers that impact the educational attainment of students and the professional opportunities for faculty and staff. By analyzing data, revising institutional policies and practices, and offering a range of programs, trainings, services, and resources, the Office of DEI strives to attract and retain students and employees and foster greater connections and community.

Budget

Total FY2026 Diversity, Equity and Inclusion Budget (All Funds) $1,068,232

Direct Reports

Mary Budyak, Operations Coordinator
Jessica Cameron, Manager, Cultural Center
Dr. Sonnet Gabbard, Coordinator, Student Diversity Initiatives, LGBTQ+
Esmeralda Guerrero Lopez, Coordinator, Student Diversity Initiatives

FY2027 Priorities/Goals

- Assess the organizational structure of the Office of Diversity Equity and Inclusion seeking ways to integrate our services and mission campus wide.
- Continue our collaboration with the Trickster Cultural Center to develop a plan for creating a Harper Land Acknowledgment.
- Collaborate with Student Affairs, Library Services, Admissions, and The Academy for Teaching Excellence on campus wide programming demonstrating the integration of Diversity, Equity, and Inclusion across the entire campus ecosystem.

Finance and Administrative Services

Function

Led by Craig Duetsch, the Finance and Administrative Services division provides essential operational and administrative support to faculty, staff, and administrators, enabling the College to effectively serve students. The division oversees Information Technology, Human Resources, Facilities Management, Harper College Police Department, Risk Management, Legal Services, and Finance, including Accounting, Retail Services, the Business Office, and Purchasing.

Budget

Total FY2027 Finance and Administrative Services Budget (All Funds) $55,352,962

Direct Reports

Dulse Barraza, Executive Assistant
Tony Butler, Director of Risk Management
Bob Grapenthien, Assistant Vice President of Finance and Administrative Services
John Lawson, Chief of Police
Lamesha Smith, Legal Counsel (effective September 8, 2027)
Stephanie Wemusa, Interim Chief HR Officer
Vacant, Chief Information Officer

FY2027 Priorities/Goals

- Execute campus construction, including Wayfinding and Signage, on time, on budget, with minimal disruption to operations, and in alignment with LEED Silver certification standards.
- Implement phase one move-in to Canning Student Center and University Center.
- In collaboration with Institutional Research, implement phase two of the Data Strategy/Warehouse project.
- Update the Master Plan in compliance with the Illinois Community College Board (ICCB) requirements.
- Develop the financial strategy for a potential 2028 “no tax rate increase” bond referendum.
- Complete the implementation of Oracle Position Management to provide a centralized and accurate position control system.
- In coordination with the Provost’s Office, develop a new collaborative partnership with the Palatine Park District for continued use of Harper’s swimming facility.
- Establish a Legal Services department and develop standardized intake and triage procedures, define service level expectations, and develop legal request tracking and reporting capabilities.
- Advance the implementation of the IT assessment road map by enhancing ERP effectiveness, identifying cost-containment opportunities, establishing governance and project prioritization processes that improve decision-making, resource allocation, and alignment with the College's strategic objectives.
- Strengthen cybersecurity and technology risk management by advancing identity and access management, security monitoring and response, third-party risk management, and data protection to reduce institutional risk and support the College’s strategic initiatives.
- Convene the cross-department Insurance Committee to identify and implement strategies designed to mitigate the proposed health insurance cost increase.
- Design and launch a Leadership training series focused on effective employee management, performance coaching, accountability, communication, and workplace leadership.
- Conduct the Ready to Respond Campus assessment.
- Establish the College's next phase of human-centered and ethically responsible artificial intelligence adoption where appropriate.
- Complete Request for Proposal (RFP) for Bookstore Services.
- Launch a cross-functional Campus Compliance Committee to enhance institutional compliance oversight, strengthen risk management practices, and promote accountability across the college.

Educational Foundation

Function
This area of the College, led by Heather Zoldak, is responsible for fundraising. The fundraising is performed through the Educational Foundation, which is a separate legal entity with its own governing board and more than $64 million in assets. The Foundation focuses on securing corporate and private philanthropy. Foundation fundraising efforts support student success by direct scholarships to students and funding programs designed to improve student success. This unit also includes the Harper alumni program.

Budget
Total FY2027 Educational Foundation Budget (All Funds) $1,257,024

Direct Reports
Amy Desautels, Administrative Coordinator
Brenda Escutia, Manager of Scholarship and Special Projects
Kristyn Meyer, Associate Executive Director of Foundation and Major Gifts
Suzette Tolentino, Senior Director of Finance and Operations

FY2027 Priorities/Goals
- Raise $2.2 million in philanthropic support.
- Award more than $3 million in scholarships, grants and awards to students and programs.
- Advance the Foundation's 2030 by 2030 impact goal.
- Strengthen alumni, donor, business, and community engagement.
- Enhance organizational excellence and stewardship.

Planning and Institutional Effectiveness

Function

This area of the College, led by Darlene Schlenbecker, provides oversight for institutional planning, accountability, and research. Functions include institutional effectiveness, institutional research, outcomes assessment, decision support, and strategic planning. The College Plan, Accountability Report, and Fact Book are produced by this area to guide the College's efforts and report outcomes to the community. This area creates and maintains a multitude of dashboards, providing the Harper community with access to data for planning and decision making. Annual general education assessment activities and large-scale research projects are managed by this area and include the Employee Climate Survey, Community Scan, Environmental Scan, and large-scale student engagement and/or satisfaction surveys.

Budget

Total FY2027 Planning and Institutional Effectiveness Budget (All Funds) $1,808,554

Direct Reports

Jessica Carracher, Operations Coordinator
Matt McLaughlin, Director, Insights, Planning and Decision Support
Dr. Anna Strati, Director, Institutional Research and Analytics
Deann Surdo, Director, Outcomes Assessment and Institutional Effectiveness

FY2027 Priorities/Goals

- Continue implementation of the *FY2026-2029 Strategic Plan: Belonging, Thriving, Advancing*.
- Support institutional priorities by providing data and insights that lead to informed decision-making and continuous improvement.
- Conduct a comprehensive Community Scan, including a community survey and an employer survey.
- In collaboration with Information Technology, implement phase two of the Data Strategy/Warehouse project.
- Develop and recommend targets for the College's Institutional Effectiveness Measures (IEMs) and Path for Success milestones.
- Identify a new reporting tool to replace Cognos.
- Provide professional development opportunities for the campus community related to data literacy, surveys, and assessment.
- Expand access to data while strengthening data literacy, governance, and security.
- Improve assessment processes including the integration of dual-credit and cocurricular assessment and the reporting of general education outcomes assessment.
- Enhance division communication and education efforts, increasing the awareness and use of data and insights across the college.

Provost's Area

Function

This area of the College, led by Dr. Ruth Williams, is primarily responsible for student success. The area combines the functions of academic affairs, student affairs, and enrollment management. Programs are managed and delivered via academic divisions including Math and Science, Liberal Arts, Business and Social Science, Career and Technical Programs, Health Careers, and Resources for Learning. This area also provides services, programs, and opportunities that enhance the learning environment and the whole person. Supporting departments include Academic Advising, Admissions, Access and Disability Services, Athletic Programs, Enrollment Services, Hawk's Care Resource Center, International Student Office, New Student Programs, Office of International Education, One Stop Center, Recruitment and Outreach, Student Engagement, Student Financial Assistance, Student Success and Retention, Testing Center, Wellness, Women's Program. This area also supports teaching and learning through the Academy for Teaching Excellence and Interdisciplinary Studies.

Budget

Total FY2027 Provost Budget (All Funds) $83,718,678

Direct Reports

Dr. Yolonda Barnes, Dean, Business and Social Sciences
Dr. Dennis Baskin, Associate Provost, Student Affairs
Dr. Kathleen Gorski, Associate Provost, Curriculum and Instruction
Dr. Derek Leiter, Dean, Health Careers
Bob Parzy, Associate Provost, Enrollment Services
Kimberley Polly, Dean, Math and Sciences
Jay Ratliff, Dean, Career and Technical Programs
Dr. Jaime Riewerts, Dean, Liberal Arts
Sarina Wan, Administrative Coordinator

FY2027 Priorities/Goals

- Advance full implementation of SOAR+ to ensure students reach key Path for Success milestones through proactive advising, clear pathways, and coordinated support.
- Advance Unlocking Opportunity by aligning dual credit, transfer, career, and health career pathways with high-wage outcomes, clear advising, and student completion.
- Design and implement targeted enrollment and retention strategies that improve student momentum and progression.
- Improve faculty retention through intentional and targeted professional development.
- Update policies, procedures, and standard operating practices to remove barriers and improve consistency.
- Strengthen fiscal stewardship and resource alignment.
- Establish processes to support workforce Pell implementation.
- Strengthen employee mental health awareness and response through targeted training.

Workforce Solutions

Function

This area of the College, led by Dr. Michelé Smith, provides oversight for workforce partnerships and community education classes. The division includes Harper Business Solutions, the Job Placement Resource Center, the Illinois Small Business Development Center, the Wojcik Conference Center, and oversight for the College's apprenticeship programs. Community Education classes include personal enrichment courses, youth programs, the Lifelong Learning Institute (ages 50+), and the Career Skills Institute, a two-year program for young adults with mild intellectual disabilities. The Workforce Solutions/Strategic Alliances Division also has oversight for the Innovative Accelerator, which is focused on rapid development and delivery of emerging technology programming. In addition, the grants department, which researches and pursues grant opportunities and ensures compliance for both public and private grant funds, is part of the Workforce Solutions/Strategic Alliances portfolio.

Budget

Total FY2027 Workforce Solutions Budget (All Funds) $3,130,429

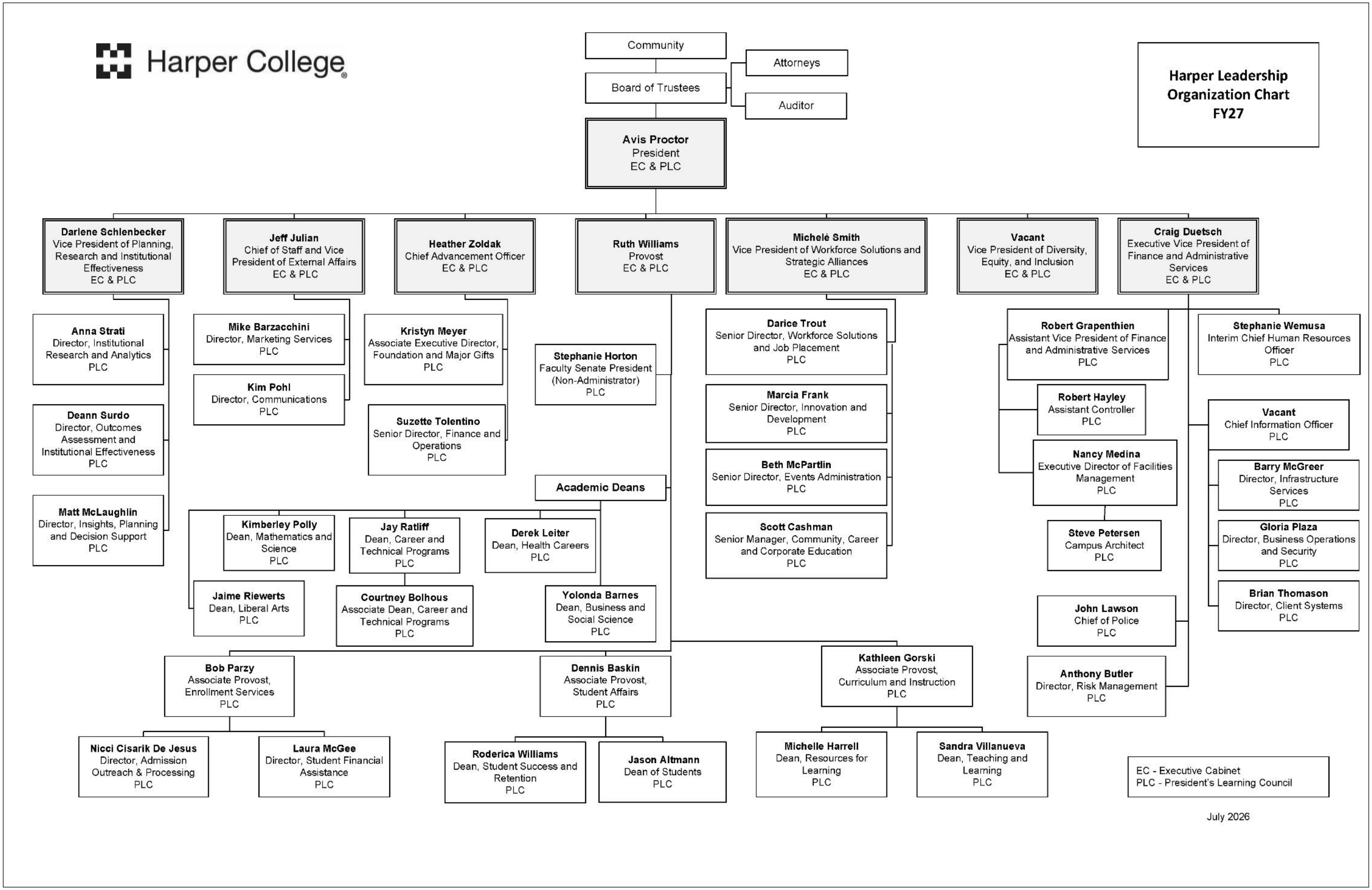
Direct Reports

Dr. Scott Cashman, Senior Manager of Community, Career and Corporate Education
Marcia Frank, Senior Director of Innovation and Development
Tara Gray, Administrative Coordinator
Beth McPartlin, Senior Director of Events Administration
Darice Trout, Senior Director of Workforce Solutions and Job Placement

FY2027 Priorities/Goals

- Conduct an audit of event and rental opportunities on campus and develop a procedure and process for strategic events administration campus wide.
- Expand pre-apprenticeship offerings across multiple divisions and disciplines so that our pipeline for post-completion workforce outcomes is strengthened.
- Increase grants acquired campus wide by pursuing grant opportunities in both the public and private sectors.
- Increase enrollment of Harper's Community Education Course offerings at our Harper Schaumburg location on Higgins Road.

Organizational Chart



Harper College Planning Philosophy

Planning at Harper is an integrated process that focuses on carrying out the College mission and living the core values. The four-year strategic plan is the foundation for planning at the College and serves as the overarching umbrella or guiding plan for the budget, operational plan, and division plans. The Strategic Plan is developed through an inclusive and collaborative process designed to engage all stakeholders to explore perceptions and attitudes while connecting them with data on the changing needs of students, the community, employees, and employers. The purpose of the strategic plan is to effect change. The strategic plan is focused on future success and daily operational decisions are approached with the plan in mind. Additionally, resource allocation is aligned with the strategic plan. The work associated with all planning at the College is aligned with and supports achievement of the College's strategic goals.

Harper's integrated planning structure, including the five key components, is further defined on the following page.

Integrated Planning Structure

Harper College's integrated planning structure creates opportunities for collaboration, prevents duplication of efforts, and ensures that the College remains focused on activities that support the mission. In addition to the aligned plans, the College has defined Institutional Effectiveness Measures (IEMs) that further focus the College on achievement of the mission and serve as the metrics for plan achievement. The College's integrated planning structure includes five key components described in the following table. Progress on each component is reported annually.

	College Strategic Plan	**Institutional Effectiveness Measures**	**College Operational Plan**	**College Budget and Capital Plan**	**Division / Department Plans**
Cycle	**Four-year**	**Ongoing**	**Annual**	**Annual**	**Annual**
Contents	**Goals Targets Measures**	**Measures and Targets**	**Goals Tasks**	**Budget Analysis Category Project Cost Estimate**	**Priorities/Goals**
Description	Sets the College's direction and delineates goals that will move the College forward. Serves as the planning umbrella and provides focus for the annual plans. Requires College-wide commitment and typically cannot be accomplished by a single organizational unit.	Measures of effectiveness that are key to performing the College's mission; indicators are benchmarkable with peers and provide long-term targets for performance.	Annual institutional-level goals including performance targets and tasks. Goals align with the strategic plan.	Defines budgeting processes that tie planning to budget and delineates annual Capital Plan (based on Campus Master Plan).	Division and department planning by leadership. Priorities supporting the College's strategic plan are developed.

Strategic Planning Process Background

Harper College utilizes a broad, collaborative, community-based strategic planning process to ensure the College continues to meet the changing needs of its students and the community. Harper engages in frequent assessment of the students and the community we serve. Before developing a strategic plan, the College assesses internal strengths and weaknesses and an external review of opportunities and threats – a SWOT analysis. The SWOT analysis provides an evaluation that informs the planning process.

During FY2025, building on the items identified in the FY2024 SWOT Analysis, the College engaged in a year-long strategic plan development. The process resulted in approval of the FY2026-2029 Strategic Plan in June 2025. The process included:

- Dialogue Sessions: Three dialogue sessions were held in fall 2024 to invite broad-based campus discussion on the issues facing the College. The dialogue sessions included expert panelists (internal and external representatives). Constituent input and feedback is the critical intended outcome of these sessions. Sessions included panel discussions with time for questions and answers, as well as feedback collected through surveys. Topics for the dialogue sessions were:
    - The Changing Landscape of Higher Education
    - The Changing Landscape of Work
    - The Changing Landscape of the Community

  As a result of the dialogue sessions, the Strategic Planning and Accountability (SPA) shared governance committee identified themes.
- Data Summits: Three data summits were held in fall 2024 to examine and discuss student, employee, employer, and community data. The purpose of these summits was to facilitate constituent engagement with key institutional data. As a result of this engagement, common themes were identified by the SPA Committee.
- Survey of Stakeholders on Future Priorities: In December 2024, a survey was conducted asking employees, students, and community members "What should Harper College focus on over the next four years?"
- SPA Committee Work: In late fall 2024/early spring 2025 the SPA Committee reviewed the output from the dialogue sessions, data summits, and survey; and synthesized these inputs into three themes, innovative and responsive education, inclusive and supportive community, and organizational excellence for review at the Strategic Planning Conference.
- Strategic Planning Conference: A two-day Strategic Planning Conference was held in February 2025. Day one of the conference included both internal and external constituents with a goal of validating the themes resulting from the dialogue sessions, data summits and survey. Day two of the conference included the SPA committee, which includes representatives from all employee groups of the College, developing strategic goals related to the themes.
- Shared Governance Process: In mid-late spring 2025 the FY2026-2029 Strategic Plan (themes and goals) were presented to the campus for feedback through the shared governance process. Upon campus review, the Strategic Plan was presented to the President and the Board of Trustees for approval. The Board approved the FY2026-2029 Strategic Plan in June 2025, and the plan was launched during the President's All-Campus Meeting on August 12, 2025.

FY2026-2027 Strategic Plan Goals, Targets, and Measures

Goal 1: Cultivate an inclusive and supportive community that prioritizes holistic wellbeing for all.

Target: Strengthen support for mental health and basic needs.
Measures:
1. Ensure 70% of employees (faculty and staff) complete a self-selected Mental Health professional development by June 2029.
2. Increase the number of partnerships that provide support for mental health and/or basic needs by three, from five to eight, by June 2029.
3. Increase employee/student assessment of support for students by 3% by June 2029.

Target: Improve how students find and receive support.
Measures:
1. Identify challenges students face to find and receive support by December 2026.
2. Implement solutions that address student challenges with finding and receiving support by June 2029.
3. Increase the percentage of students who are aware of, satisfied with, and use support at Harper College by 3% by June 2028.

Target: Advance equity and engagement in learning and working environments.
Measures:
1. Set overall targets and identify performance gaps for Path for Success milestones and Institutional Effectiveness Measures (IEMs) by June 2027.
2. Increase achievement of Path for Success milestones and IEMs according to identified targets by June 2029.
3. Reduce educational inequities in Path milestones and IEMs by 10% by June 2029.
4. Improve the percentage of students and employees who are satisfied with engagement and belonging at Harper by 3% by June 2029.

Target: Promote student success by building access to mentorship and meaningful connections.
Measures:
1. Centralize formal mentorship/connection opportunities available to students by June 2027.
2. Increase the percentage of students who report engagement in mentorship/connection activities by 3% by June 2029.
3. Achieve a mentor engagement rate of 65% for students in the SOAR+ program by June 2029.

Goal 2: Provide innovative and responsive education that addresses the evolving needs of students, the workforce, and our community.

Target: Design educational programs and curricula that meet changing needs.
Measures:

1. Increase the percentage of students who enroll in high value/high-wage programs by 4%, from 74% to 77%, by June 2029.
2. Develop two new programs that address emerging needs by June 2029.

Target: Provide engaging, flexible, and student-centered education, empowering learners to succeed in a global society.
Measures:

1. Increase the number of courses available to Harper students through Credit for Prior Learning (CPL) by 5%, from 110 to 116, by June 2029 (exclusive of high school options).
2. Design seamless pathways from Continuing Education (CE) and Continuing Professional Education (CPE) into credit-bearing certificates and degrees by June 2029.
3. Centralize and promote experiential learning opportunities through an easy-to-navigate, student-facing repository by June 2029.
4. Graduate 30 students with the Global Scholars Distinction by June 2029.

Target: Advance post-Harper success through partnerships, resources, and supports that prepare students for further education and careers.
Measures:

1. Increase the percentage of Harper completers earning a living wage (IEM) by 3%, from 70.8% (FY2023) to 72.9% (FY2028) by June 2029.
2. Increase the percentage of students who transfer to a four-year college or university by 5%, from 46.2% to 48.5%, by June 2029.
3. Increase the percentage of students who are satisfied with preparation for future education or careers by 3% by June 2029.

Goal 3: Achieve organizational excellence by centering mission-aligned initiatives that improve operations, encourage experimentation, and advance sustainability, while upholding the College's core values.

Target: Ethically and responsibly utilize innovative technologies to support student learning and employee growth.
Measures:
1. Implement policies, procedures, and guidelines for the ethical use of Artificial Intelligence (AI) by June 2027.
2. Provide AI/innovative technology professional development/education for employees and students by June 2029.
3. Increase the percentage of Harper employees who agree "Technology innovations are ethically and responsibly utilized" by 5% by 2029**.**

Target: Advance sustainability initiatives that benefit the global community and improve institutional efficiency.
Measures:
1. Reduce energy consumption by 10%, from11.32 average kWh/sf (FY2025 baseline) to 10.19 average kWh/sf, by June 2029.
2. Reduce waste by 10%, from 190 tons (FY2025 baseline) to 171 tons, by June 2029.
3. Increase diversion from landfill by 10% by June 2029. (baseline developed - fall 2026)
4. Implement infrastructure and pathway improvements that promote use of alternative transportation by June 2029.
5. Increase surface area of green space and living coverage to improve the conditions of the ecosystem from 3.5 million square feet (FY2025 baseline) to 3.6 million square feet by June 2029.
6. Develop the Sustainability Distinction and engage 10 students in the inaugural cohort by June 2029.

Target: Establish a culture that embraces experimentation and risk-taking within a framework of institutional priorities.
Measures:
1. Create new/review existing institutional policies, procedures and practices that support a culture of experimentation and risk taking by June 2029.
2. Increase the percentage of employees who respond positively to survey items related to campus climate and culture by 3% by June 2029.

Target: Improve technological and physical infrastructure to enhance campus facilities, security, and operational effectiveness.
Measures:
1. Conduct an independent review of the college's technology environment by June 2026. (completed)
2. Implement improvements to the college's technology environment by June 2029.
3. Refresh the college's 10-year master plan by June 2027.
4. Complete the Data Warehouse/Ecosystem project by June 2028.
5. Implement updates to college signage and wayfinding by June 2029.
6. Implement campus facility and security improvements by June 2029.

Strategic Plan – FY2027 Priorities

Following are the FY2027 priorities for the three strategic goals: Supportive and Inclusive Community; Innovative and Responsive Education; and Organizational Excellence.

SUPPORTIVE AND INCLUSIVE COMMUNITY: Cultivate an inclusive and supportive community that prioritizes holistic wellbeing for all.	
Measures to be addressed in FY2027	**Activities and next steps in FY2027**
• Ensure 70% of employees complete a self-selected Mental Health professional development. • Identify challenges students face to find and receive support. • Set overall targets and identify performance gaps for Path for Success milestones and Institutional Effectiveness Measures (IEMs). • Centralize formal mentorship/connection opportunities available to students. • Increase the percentage of students who report engagement in mentorship/ connection activities by 3%.	• Campus leaders prioritize and encourage staff and faculty participation in mental health education. • Provide additional options for participating in mental health education, both internally and with partner organizations. • Review student survey findings to determine if additional data collection is needed and identify challenges and barriers students face in finding and using support. • Redesign website with features and content to help current and prospective students find information and resources to help them succeed. • Conduct an inclusive process, through the Strategic Planning and Accountability shared governance committee, to review the IEMs and set new four-year targets. • Form a collaborative team to review data and initiatives and set targets for the Path for Success milestones. • Identify performance gaps for IEMs and Path for Success milestones. • Fully implement the SOAR+ student success model. • Develop an approach for collecting and communicating formal mentorship opportunities. • Scale corporate and alumni mentorship offerings. • Create a co-curricular learning experience through campus partnerships.

INNOVATIVE AND RESPONSIVE EDUCATION: Provide innovative and responsive education that addresses the evolving needs of students, the workforce, and our community.	
Measures to be addressed in FY2027	**Activities and next steps in FY2027**
• Increase the percentage of students who enroll in high value/high-wage programs by 4%. • Develop two new programs that address emerging needs. • Design seamless pathways from Continuing Education (CE) and Continuing Professional Education (CPE) into credit-bearing certificates and degrees. • Graduate 30 students with the Global Scholars Distinction. • Increase the percentage of Harper completers earning a living wage (IEM) by 3%. • Increase the percentage of students who transfer to a four-year college or university by 5%.	• Strengthen Business and Industry Leadership Team (BILT) for AI and Cybersecurity. • Establish new BILT for Quantum Technicians, Electromechanical Technicians/Technology. • Expand industry and educational partnerships across emerging technology programs. • Strengthen the relevance, visibility, and enrollment vitality of programs. • Implement a CPE to Credit initiative to convert previous CompTIA students into credit programs. • Strengthen pathways and remove barriers between AED, CPE, and credit coursework. • Implement a new Global Scholars Distinction recruitment plan. • Advance Harper's Unlocking Opportunities work through the development of clear academic and career pathways, program maps, and enhanced advising and support models. • Strengthen external partnerships and alumni engagement. • Establish an advisory committee for transfer programs.

ORGANIZATIONAL EXCELLENCE: Achieve organizational excellence by centering mission-aligned initiatives that improve operations, encourage experimentation, and advance sustainability, while upholding the College's core values.	
Measures to be addressed in FY2027	**Activities and next steps in FY2027**
• Provide AI/innovative technology professional development/education for employees and students. • Reduce energy consumption by 10%. • Reduce waste by 10%. • Develop the Sustainability Distinction and engage at least 10 students in the inaugural cohort. • Implement improvements to the college's technology environment. • Refresh the college's 10-year master plan. • Complete the Data Warehouse/ Ecosystem project. • Implement campus facility and security improvements.	• Establish the next phase of human-centered and ethically responsible artificial intelligence adoption where appropriate. • Offer a data literacy badge expanding employee's capacity to interpret, communicate, and apply institutional data for evidence-based decision making. • Implement the IT assessment roadmap. • Implement enhancements that improve access to actionable institutional data. • Implement LED lighting upgrade plans. • Review departmental supply chains and waste streams. • Conduct a campus waste audit and alternative landfill diversion evaluation. • Develop the new Sustainability Distinction for students. • Update the college's 10-year master plan in compliance with ICCB requirements. • Implement phase two of the data warehouse/ecosystem project focused on data integration and governance. • Strengthen cybersecurity and technology risk management. • Complete the Ready to Respond Campus assessment through the Illinois Emergency Management Agency. • Launch a cross functional Campus Compliance Committee to enhance institutional compliance oversight, strengthen risk management practices, and promote accountability. • Implement Phase 1 move into Canning Student Center and University Center.

FY2027 Operational Plan

The Harper College Operational Plan delineates the operational goals to be completed during the identified fiscal year. The Operational Plan is one component of the College's integrated planning approach focused on carrying out the College mission and living the core values. Each of the College's Operational Goals aligns with a Strategic Plan goal. As the foundation for all planning at the College, the four-year Strategic Plan and its three goals serve as the overarching umbrella or guiding plan for the development of the Operational Plan.

In the Operational Plan document, the Operational Goals are organized under the strategic goal they support. Identified for each goal are those responsible for achievement of the goal, the institutional alignment which identifies the Institutional Effectiveness Measure (IEM), Higher Learning Commission (HLC) criterion, and institutional shared governance committee associated with the goal, and the fund in which the goals activities are budgeted. Tasks are identified for each goal, and performance is tied to the evaluation of the responsible parties.

Strategic Goal: Cultivate an inclusive and supportive community that prioritizes holistic well-being for everyone.

	Operational Goal	Responsibility	Institutional Alignment	Budgeted In
1.	Provide services, programs, and support that promote inclusion and community.	Jason Altmann, Mike Barzacchini, Dennis Baskin, Wellness Coordinator, Craig Duetsch, Sonnet Gabbard, Talitha Gentry, Amie Granger, Tobey Ligeza, Jeff Julian, Beth McPartlin, Kim Pohl, Becky Ramirez, Darlene Schlenbecker, Michelé Smith, Carol Trejo Kroger, Sandra Villanueva, Stephanie Wemusa, Ruth Williams, Roderica Williams, Heather Zoldak	HLC Criteria: Mission; Teaching and Learning for Student Success IEMs: Gateway Completion; Persistence; Credit Accumulation; Student Satisfaction; Financial Support for Students	Education Fund
	Tasks: • Implement the SOAR+ student success model at full scale in fall 2026 and report on SOAR+ student success outcomes by June 2027. • Offer a variety of options to provide mental health education for staff and students by June 2027. • Develop a Harper Land Acknowledgement in collaboration with the Trickster Cultural Center by June 2027. • Identify strategies to reduce student challenges with finding and accessing resources by June 2027. • Implement a comprehensive plan for the college's 60th anniversary celebration by June 2027. • Implement a college-wide plan to achieve Accessibility compliance (WCAG 2.1 AA) by April 2027, meeting federal requirements and ensuring equitable digital access for all students, employees, and community members.			

Strategic Goal: Provide innovative and responsive education that addresses the evolving needs of students, the workforce, and our community.

<table>
<tr><th colspan="2">Operational Goal</th><th>Responsibility</th><th>Institutional Alignment</th><th>Budgeted In</th></tr>
<tr><td rowspan="2">2.</td><td>Enhance educational opportunities to ensure relevance, quality and alignment with changing needs.</td><td>Theresa Abrahams, Yolanda Barnes, Michael Barzacchini, Scott Cashman, Jeff Julian, Lisa Keygle, Derek Leiter, Cierra Morris, Bob Parzy, Jay Ratliff, Michelé Smith, Darice Trout, Sean Warren-Crouch, Ruth Williams</td><td>HLC Criteria: Mission; Teaching and Learning for Student Success
IEM: Enrollment</td><td>Education Fund</td></tr>
<tr><td colspan="4">Tasks:
Develop a dual credit pathway infrastructure that connects in-district high school students to high-value Harper credentials, provides completion maps, and creates a smooth transition to Harper by June 2027.
Establish communication, advising, and planning supports for pre-health and limited-enrollment students by June 2027.
Establish pathway and advising infrastructure that helps part-time and full-time students navigate clear pathways to credentials, transfer, and career success by June 2027.
Develop a comprehensive strategy to inform the community of a potential 2028 “no tax rate increase” bond referendum by December 2026.
Enhance community access to information on CE to CPE to Credit programming that communicates how learning and education needs can be addressed at Harper College by June 2027.</td></tr>
</table>

Strategic Goal: Achieve organizational excellence by centering on mission-aligned initiatives that improve operations, encourage experimentation, and advance sustainability, while upholding the College's core values.

	Operational Goal	Responsibility	Institutional Alignment	Budgeted In
3.	Foster continuous improvement, accountability, and excellence across the College.	Mike Barzacchini, Julie DeMarco, Craig Duetsch, Kathleen Gorski, Bob Grapenthien, Michelle Harrell, Jeff Julian, Nancy Medina, Barry McGreer, Matt McLaughlin, Stephen Peterson, Kimberely Polly, Jaime Riewerts, Darlene Schlenbecker, Anna Strati, Deann Surdo, Nick Smith, Ruth Williams	HLC Criteria: All IEMs: All Shared Governance: Strategic Planning and Accountability Committee; Facilities Committee; Technology Committee	Education Fund
	Tasks: • Advance the HLC reaffirmation process through campus engagement, development of the draft Assurance Argument, and submission of the Quality Initiative Project report by June 2027. • Execute campus construction, including Wayfinding and Signage, on time, on budget, with minimal disruption to operations, and in alignment with LEED Silver certification standards by June 2027. • Implement phase one move-in to Canning Student Center and University Center by June 2027. • Complete Request for Proposal (RFP) for Bookstore Services by June 2027. • Implement phase two of the Data Strategy/Ecosystem project by June 2027. • Recommend new targets for the College's Institutional Effectiveness Measures (IEMs) by June 2027. • Update the college's Master Plan in compliance with the Illinois Community College Board requirements by June 2027. • Implement promotional items standards and processes by June 2027.			

Institutional Effectiveness Measures

Institutional effectiveness is a process that involves the entire institution in the assessment of the College's performance on key indicators, known as Institutional Effectiveness Measures (IEMs). These measures align with Harper's mission and vision as well as the needs and expectations of the College's internal and external stakeholders. In June 2022, the Board of Trustees approved measures and 2026 targets for the IEMs that align directly with the *You Matter; We Care SOAR* framework.

The College has defined the student experience through this framework where students begin at Search, then Onboard, move forward to Advance, and ultimately Realize their goals. The College has identified activities occurring at each phase of the framework as well as milestones and momentum points in each phase of the framework. The IEMs include both leading indicators (credit accumulation, gateway course completion, fall to spring persistence) and lagging indicators (fall to fall persistence, graduation rate, employment) and are used to track institutional progress towards student success goals as well as the effectiveness of student success strategies.

The target framework includes three categories: expected, improvement, and stretch.

- Expected - If we continue on our current path, this target represents the expected outcome.
- Improvement - A challenging, yet attainable target that can be achieved through increased effort.
- Stretch - A target achieved only if the measure is prioritized, and institutional focus is placed on dramatic improvement.

During FY2027, the College will continue to focus efforts aimed at achieving the priorities identified by the IEMs. As such, the department, division, operational, and strategic work of the College is aligned with and leads to the achievement of the long-term IEM targets.

The following tables represent the College's 16 IEMs, including the 2026 targets and status as of June 30, 2026. Additional information, including five years of data, on each IEM can be accessed by clicking on the name of the measure. Important to note: The 2026 targets will be closed out in early 2027 when most 2026 data are available. During FY2027, an inclusive process to set the new targets for the IEMs will be led by the Strategic Planning and Accountability Committee in collaboration with the Planning and Institutional Effectiveness Division.

SEARCH
EXPLORE YOUR JOURNEY

<table>
<tr><th colspan="2" rowspan="2">Measure</th><th colspan="2">Status as of June 30, 2026</th></tr>
<tr><th>Needs Attention</th><th>On Target</th></tr>
<tr><td colspan="2">Enrollment</td><td></td><td>On Target</td></tr>
<tr><th>2026 Target</th><th colspan="3">Definition</th></tr>
<tr><td>Stretch: 28%+</td><td colspan="3">The proportion of district residents served by Harper through credit instruction.</td></tr>
</table>

ONBOARD
PREPARE TO TAKE FLIGHT

Measure		Status as of June 30, 2026	
		Needs Attention	On Target
Gateway Math Course Success		Needs Attention	
2026 Target	**Definition and Data Source**		
Expected: 66-67%	Percent of students who complete gateway math within their first year.		
Measure		**Status as of June 30, 2026**	
		Needs Attention	**On Target**
Gateway English Course Success			On Target
2026 Target	**Definition and Data Source**		
Expected: 71-72%	Percent of students who complete gateway English within their first year.		

ADVANCE
FOLLOW YOUR FLIGHT PATH

Measure		Status as of June 30, 2026	
		Needs Attention	On Target
Fall to Spring Persistence		Needs Attention	
2026 Target	**Definition and Data Source**		
Improvement: 85-86%	Percent of first-time, full/part-time, credential-seeking students who enroll in the given fall semester and either return the following spring or leave with a credential.		
Measure		**Status as of June 30, 2026**	
		Needs Attention	**On Target**
Fall to Fall Persistence			On Target
2026 Target	**Definition and Data Source**		
Improvement: 69-70%	Percent of first-time, full/part-time, credential-seeking students who enroll in the given fall semester and either return the following fall or leave with a credential.		
Measure		**Status as of June 30, 2026**	
		Needs Attention	**On Target**
Full-Time Credit Accumulation (24hrs)			On Target
2026 Target	**Definition and Data Source**		
Improvement: 52-53%	Percent of first-time, full-time, degree or certificate-seeking students who earned 24 or more credits within first year.		
Measure		**Status as of June 30, 2026**	
		Needs Attention	**On Target**
Part-Time Credit Accumulation (12hrs)			On Target
2026 Target	**Definition and Data Source**		
Improvement: 41-42%	Percent of first-time, part-time, degree or certificate-seeking students who earned 12 or more credits within first year.		

REALIZE
ENSURE A SUCCESSFUL LANDING

Measure		Status as of June 30, 2026	
		Needs Attention	On Target
Advancement			On Target
2026 Target	**Definition and Data Source**		
Stretch: 75%+	Percent of first-time, full-time, degree/certificate-seeking students who graduated, transferred, or continued to enroll at Harper after three years.		
Measure		**Status as of June 30, 2026**	
		Needs Attention	**On Target**
Graduation Rate			On Target
2026 Target	**Definition and Data Source**		
Improvement: 38-39%	Percent of first-time, full-time, degree/certificate-seeking students who completed a credential within three years of enrolling at Harper.		
Measure		**Status as of June 30, 2026**	
		Needs Attention	**On Target**
Post-Harper Student Satisfaction			On Target
2026 Target	**Definition and Data Source**		
Expected: 90-91%	Percent of students who report being ‘Satisfied’ with program of study job preparation or preparation for continued education.		
Measure		**Status as of June 30, 2026**	
		Needs Attention	**On Target**
Post-Harper Student Stable Employment			On Target
2026 Target	**Definition and Data Source**		
Improvement: 70-71%	Percent of students who earned a career credential that have stable employment in the first year post-Harper.		
Measure		**Status as of June 30, 2026**	
		Needs Attention	**On Target**
Post-Harper Student Living Wage		Needs Attention	
2026 Target	**Definition and Data Source**		
Improvement: 63-64%	Percent of students who earned a career credential that have stable annual earnings at a living wage in the first year post-Harper.		

You matter; we care. *(An overarching message of SOAR)*

Measure		Status as of June 30, 2026	
		Needs Attention	On Target
Financial Support for Students		Needs Attention	
2026 Target	**Definition and Data Source**		
Stretch: 36%+	Percent of students who receive aid through scholarships/grants.		
Measure		**Status as of June 30, 2026**	
		Needs Attention	**On Target**
Faculty Relative to Student Diversity			On Target
2026 Target	**Definition and Data Source**		
Improvement: 31-32%	Percent of racial/ethnic diverse FT and PT faculty relative to students.		
Measure		**Status as of June 30, 2026**	
		Needs Attention	**On Target**
Employees Relative to Community Diversity			On Target
2026 Target	**Definition and Data Source**		
Improvement: 14-15%	Percent of racial/ethnic diverse employees relative to community population.		

Financial Health

Measure	Status as of June 30, 2026	
	Needs Attention	On Target
Composite Financial Index		On Target

2026 Target	Definition and Data Source
Expected: 3.0-7.0	Overall financial health comprised of four ratios—Primary Reserve, Net Operating Revenues, Return on Assets, and Viability.

FY2027 Division Priorities/Goals

Annually, divisions develop goals that align with the College's Strategic Plan, and support the achievement of the President's Priorities, Operational Plan, and Institutional Effectiveness Measures.

Division: Chief of Staff and External Affairs

FY2027 Priorities/Goals:

- Support the execution and implementation of the College's FY2027 Operational Plan and the External Affairs Division multi-year plan:
  - Implement a comprehensive plan for the college's 60th anniversary celebration.
  - Develop a comprehensive strategy to inform the community of a potential 2028 "no tax rate increase" bond referendum.
  - Enhance community access to information on CE to CPE to Credit programming that communicates how learning and education needs can be addressed at Harper College.
- Implement promotional items standards and processes.
- Support enrollment goals, focusing on marketing priorities and new student enrollment and retention.
- Expand community engagement opportunities.
- Advance the College's reputation by developing communication plans around major College initiatives and Strategic Plan goals.
- Complete the calendar year 2026 and develop and execute the calendar year 2027 Legislative Engagement Plan.

Division: Diversity, Equity and Inclusion

FY2027 Priorities/Goals:

- Assess the organizational structure of the Office of Diversity Equity and Inclusion seeking ways to integrate our services and mission campus wide.
- Continue our collaboration with the Trickster Cultural Center to develop a plan for creating a Harper Land Acknowledgment.
- Collaborate with Student Affairs, Library Services, Admissions, and The Academy for Teaching Excellence on campus wide programming demonstrating the integration of Diversity, Equity, and Inclusion across the entire campus ecosystem.

Division: Finance and Administrative Services

FY2027 Priorities/Goals:

- Execute campus construction, including Wayfinding and Signage, on time, on budget, with minimal disruption to operations, and in alignment with LEED Silver certification standards.
- Implement phase one move-in to Canning Student Center and University Center.
- In collaboration with Institutional Research, implement phase two of the Data Strategy/Warehouse project.
- Update the Master Plan in compliance with the Illinois Community College Board (ICCB) requirements.
- Develop the financial strategy for a potential 2028 “no tax rate increase” bond referendum.
- Complete the implementation of Oracle Position Management to provide a centralized and accurate position control system.
- In coordination with the Provost’s Office, develop a new collaborative partnership with the Palatine Park District for continued use of Harper’s swimming facility.
- Establish a Legal Services department and develop standardized intake and triage procedures, define service level expectations, and develop legal request tracking and reporting capabilities.
- Advance the implementation of the IT assessment road map by enhancing ERP effectiveness, identifying cost-containment opportunities, establishing governance and project prioritization processes that improve decision-making, resource allocation, and alignment with the College's strategic objectives.
- Strengthen cybersecurity and technology risk management by advancing identity and access management, security monitoring and response, third-party risk management, and data protection to reduce institutional risk and support the College’s strategic initiatives.
- Convene the cross-department Insurance Committee to identify and implement strategies designed to mitigate the proposed health insurance cost increase.
- Design and launch a Leadership training series focused on effective employee management, performance coaching, accountability, communication, and workplace leadership.
- Conduct the Ready to Respond Campus assessment.
- Establish the College's next phase of human-centered and ethically responsible artificial intelligence adoption where appropriate.
- Complete Request for Proposal (RFP) for Bookstore Services.
- Launch a cross-functional Campus Compliance Committee to enhance institutional compliance oversight, strengthen risk management practices, and promote accountability across the college.

Division: Educational Foundation

FY2027 Priorities/Goals:

- Raise $2.2 million in philanthropic support.
- Award more than $3 million in scholarships, grants and awards to students and programs.
- Advance the Foundation's 2030 by 2030 impact goal.
- Strengthen alumni, donor, business, and community engagement.
- Enhance organizational excellence and stewardship.

Division: Planning and Institutional Effectiveness

FY2027 Priorities/Goals:

- Continue implementation of the *FY2026-2029 Strategic Plan: Belonging, Thriving, Advancing*.
- Support institutional priorities by providing data and insights that lead to informed decision-making and continuous improvement.
- Conduct a comprehensive Community Scan, including a community survey and an employer survey.
- In collaboration with Information Technology, implement phase two of the Data Strategy/Warehouse project.
- Develop and recommend targets for the College's Institutional Effectiveness Measures (IEMs) and Path for Success milestones.
- Identify a new reporting tool to replace Cognos.
- Provide professional development opportunities for the campus community related to data literacy, surveys, and assessment.
- Expand access to data while strengthening data literacy, governance, and security.
- Improve assessment processes including the integration of dual-credit and cocurricular assessment and the reporting of general education outcomes assessment.
- Enhance division communication and education efforts, increasing the awareness and use of data and insights across the college.

Division: Provost

FY2027 Priorities/Goals:

- Advance full implementation of SOAR+ to ensure students reach key Path for Success milestones through proactive advising, clear pathways, and coordinated support.
- Advance Unlocking Opportunity by aligning dual credit, transfer, career, and health career pathways with high-wage outcomes, clear advising, and student completion.
- Design and implement targeted enrollment and retention strategies that improve student momentum and progression.
- Improve faculty retention through intentional and targeted professional development.
- Update policies, procedures, and standard operating practices to remove barriers and improve consistency.
- Strengthen fiscal stewardship and resource alignment.
- Establish processes to support workforce Pell implementation.
- Strengthen employee mental health awareness and response through targeted training.

Division: Workforce Solutions

FY2027 Priorities/Goals:

- Conduct an audit of event and rental opportunities on campus and develop a procedure and process for strategic events administration campus wide.
- Expand pre-apprenticeship offerings across multiple divisions and disciplines so that our pipeline for post-completion workforce outcomes is strengthened.
- Increase grants acquired campus wide by pursuing grant opportunities in both the public and private sectors.
- Increase enrollment of Harper's Community Education Course offerings at our Harper Schaumburg location on Higgins Road.

For a three-year history of priorities/goals, see the appendix.

Basis of Accounting and Budgeting, and Fund Descriptions

The accounting policies of William Rainey Harper College – Community District No. 512 (the College) conform to generally accepted accounting principles applicable to Government units and Illinois Community Colleges. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing accounting and financial reporting principles. Financial statements are prepared on an accrual basis of accounting, which means that revenues are recorded when earned and expenditures when a liability is created, regardless of the accounting period in which cash payment is actually made.

The College budgets on the same basis as its financial reporting with the exception of depreciation. All capital asset purchases are budgeted as expenses, instead of budgeting for annual depreciation on those assets.

The College records budgets and corresponding transactions in the following funds:

- The Education, Operations and Maintenance Audit and Liability, Protection and Settlement Funds are considered the general operating funds of the College. These are funds that are tax-capped, for which local property taxes can be levied but are subject to the Property Tax Extension Limitation Law. By law, taxes in the Audit Fund are restricted only for the payment of auditing expenditures, and the Liability, Protections and Settlement Fund is restricted only for the payment of tort liability, unemployment insurance, and workers' compensation insurance and claims.

- The Auxiliary Enterprises Fund is an enterprise fund, used to account for operations that are financed and operated in a manner similar to private business enterprise. Examples recorded under this fund would be the Harper Store, Dining and Conference Services, and Continuing Education.

- The Restricted Purposes Fund is a special revenue fund, used to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes. The majority of this fund accounts for grants and financial aid.

- The Bond and Interest Fund is a debt service fund, restricted to account for the accumulation of resources for and the payment of principal, interest and related costs.

- The Operations and Maintenance (Restricted) Fund is a capital projects fund, used to account for financial resources to be used for the acquisition or construction of major capital facilities.

- The Working Cash Fund is a permanent fund, of which only the accumulated earned interest may be transferred to other funds to meet one-time needs.

BUDGET PREPARATION PROCESS

Board Financial Guidelines

Balanced Budget

The Board shall strive to maintain a balanced budget in the Tax-Capped Funds, which consist of the Education Fund, Operations and Maintenance Fund, Audit Fund, and Liability, Protection and Settlement Fund. The term *balanced budget* shall apply only to the Tax-Capped Funds in the aggregate.

The other funds often support projects where funding is generated (i.e. bond sales) in one year and spent in succeeding years. Accumulated fund balances can be designated, when the need arises, for special one-time uses such as construction expenses, projects or special equipment purchases. This is considered good planning, and the budget shall still be considered balanced.

Unbalanced shall mean that the revenue coming into the fund is insufficient to pay all of the *operational or ongoing* expenses for that year.

Revenue Diversification

The Board shall continue to manage its three major sources of revenue: local government, tuition and fees, and state appropriations. The Board's most direct control is over tuition and fee revenue. The College shall continue to develop other revenue streams from bookstore, food service, continuing education, grants and other creative sources within the mission of the College to support the primary mission of the College.

Fees

The College charges other fees to support various services and activities, including student activities, registration fees, application fees, and distance learning fees. Course fees may be assessed as needed to offset the cost of specialized course materials or experiences consumed during the semester.

Use of One-time Revenue

The Board shall not use one-time revenues for ongoing expenditures but rather target these funds for one-time expenditures.

Use of Unpredictable Revenue

The College shall use the Auxiliary Enterprises Fund to record revenue and expenses from activities that are expected to break even or better and/or have unpredictable sources of revenue.

Expenses should be of a flexible nature and designed to rise and fall with the revenues. Programs or services that no longer break even must be restructured or discontinued.

Debt

The College will not exceed the debt limits set by state statute (2.875% of EAV) nor exceed bonding authority within the tax cap limits. See the other funds section of this document for more detail on debt and its limitations in Illinois.

Asset Inventory and Appraisal

The assets of the College are inventoried and/or appraised on a 5-year cycle. This includes the condition and value of the buildings and their contents. The result of this work, in conjunction with the Campus Master Plan, provides the basis for approval by the Board and submission to the State for funding through the Resource Allocation Management Program (RAMP) process.

Board Financial Policies

Tuition and Per Credit Hour Fees

Tuition is set by the Board. In December, 2015 the Board policy was amended to limit the annual tuition and per credit hour fee increases to 5% of total tuition and fees or the Illinois statute limitation using the Higher Education Cost Adjustment (HECA) rate change as a guideline, as appropriate, to promote a balanced budget for Harper College and financial consistency for Harper students.

Board policy 07.01.04

Fund Balance Definition and Target

Fund balance will be defined as the dollars left in a fund at the end of a fiscal year. The College will support quality teaching and learning through sound financial practices consistent with maintaining a Aaa bond rating. This includes maintaining a fund balance in the Tax-Capped Funds between 40% and 60% of the budgeted annual expenditures.

Board policy 07.01.04

Accountability

The Board of Trustees shall receive a monthly report of the actual expenditures compared to the budget for each Tax-Capped Fund. The Board of Trustees shall also receive a monthly report of investments. The Board of Trustees shall maintain state required levels of Treasurer's Bonds.

Board policy 07.01.05

Annual Budget

An annual budget shall be developed in compliance with all applicable laws. The Board has designated the President and Executive Vice President of Finance and Administrative Services to prepare the annual tentative budget. The budget shall contain appropriate financial guidelines which are to be reviewed annually by the Board, in conjunction with adoption of the budget. No change to the financial guidelines can be made without Board approval. The budget shall be considered as an estimate of revenue to be received as well as a controlled spending plan for the ensuing year.

The tentative budget shall be filed with the Secretary of the Board and notice that the tentative budget is available for public inspection shall be published and a public hearing on the tentative budget shall be conducted on a timely basis in accordance with the law.

Board policy 07.01.07

Intra-fund Budget Transfers

Transfers may be approved from time to time between the various budget items in a fund, not to exceed in the aggregate ten percent of the total of such fund as set forth in the budget, in accordance with Section 3-20.1 of the Public Community College Act, 110 ILCS 805/3-20.1.

Such intra-fund budget transfers will be presented to the Board of Trustees for approval prior to the close of the fiscal year.

Board policy 07.01.11

Inter-fund Transfers

Transfers between various funds may be appropriate from time to time to the extent allowed by law. Such transfers will be presented to the Board of Trustees for approval prior to the completion of the annual financial audit.

Board policy 07.01.13

Investment of College Funds

All investments shall be made in accordance with the Illinois Public Funds Investment Act (30 ILCS 235/1 et seq.) as may be amended from time to time. All transactions involving College funds and related activity of any funds shall be administered in accordance with the provisions of this policy and the canons of the "prudent person" standard. The objectives will be the safety of principal, liquidity, return on investments, and maintaining the public's trust.

The full *Board policy 07.01.17* can be viewed online: Board Policy Manual

Insurance

The Board of Trustees shall provide for a program of risk management for the College consistent with all of the legal requirements pertaining thereto and consistent with the financial ability of the district. The Board shall purchase with College funds the type and amount of insurance necessary to protect itself as a corporate body, its individual members, its appointed officers, and its employees from financial loss arising out of any claim, demand, suit or judgment by reason of alleged negligence or other act resulting in accidental injury to any person or in property damage within or without the College buildings while the above named insured are acting in the discharge of their duties within the scope of their employment and/or under the direction of the Board.

The full *Board policy 07.01.19* can be viewed online: Board Policy Manual

Audit

The Board shall annually engage the services of a public accounting firm to conduct the annual independent external audit of the College's financial activities and to prepare the audit report required by state law to be submitted to the Board and to be filed with the ICCB by December 31 following the end of the College's fiscal year.

The full *Board policy 07.01.23* can be viewed online: Board Policy Manual

Budget Planning Calendar & Process

The creation of the annual budget begins in the fall with the development of the Five-Year Financial Plan. The Five-year Financial Plan is essential to helping the College navigate complex long-term challenges and opportunities. The Five-year Financial Plan aims to create a framework that allows the College and the Board of Trustees to examine the long-range financial implications of the many major financial decisions that must be made. The plan begins to define the strategies that are made operational in the budget. The Five-year Financial Plan is not intended to be a detailed line-item budget for five years, but rather, it is intended to provide a "broad-brush" overview of the financial position and the resulting impact of the many financial decisions that must be made.

The financial plan considers each of the College's major operating revenue sources and establishes the core assumptions for each revenue source that will be used in the annual budget. The major revenue sources are as follows:

> **Local Government** is the College's largest source of revenue. This includes revenue from individual property taxes, corporate property taxes (income tax collected from local businesses), and tuition chargebacks to other community colleges. Individual property taxes represent the majority of local government revenue and are subject to the Property Tax Limitation Law (PTELL), which limits the increase in the amount the College can receive to the lesser of 5% or the change in the consumer price index for all urban consumers (CPI-U).
>
> **Tuition and fees** are the second largest source of revenue. The Board sets these amounts, usually in February, according to Board policy 07.01.04. The policy limits annual tuition and per credit hour fee increases to 5% of total tuition and fees or the Illinois statute limitation using the Higher Education Cost Adjustment (HECA) rate change as a guideline, as appropriate, to promote a balanced budget for Harper College and financial consistency for Harper students.
>
> **State Government** is a small source of revenue accounting for 6% of the College's Operating Budget. This revenue is delivered as a Base Operating Grant, based on enrollment and square footage, through the Illinois Community College Board (ICCB), and is subject to constraints in the State of Illinois' budget for education.

The Five-Year Financial Plan is also intended to look prospectively at expenditures, the means of financing those expenditures, and financial position over a longer period than the traditional one-year budget. The plan begins to define the strategies that are made operational in the budget.

Should a strategic gap exist, the College has three potential actions:
1. Reallocate resources to meet the plan's needs
2. Find new resources to carry out the plan
3. Change the plan

In addition to the major operating revenues, the plan also evaluates fund balance levels, debt capacity, and major construction plans.

Capital Budget Development (Facility Remodeling & Technology Requests)

For many, the first step in the annual budgeting process is determining facility-related expenses for the upcoming year. The request template is emailed to all employees with budget responsibilities in late October and due to Facilities in December. Requests are reviewed, area priorities are assessed, estimates are obtained, and requests to be considered are forwarded to the Executive Cabinet for final approval in April. Approved items are entered into the budget software by the Budget Office and submitted to Facilities Management in June for purchase during the next fiscal year.

Academic technology needs at Harper College are funded in part through the student technology fee. A portion of this revenue is set aside annually for one-time academic technology requests through the Provost's office. One-time academic technology requests may include additional hardware, programmatic software, or learning-based technology items, but do not include ongoing expenses such as licensing or software maintenance. Faculty and academic staff seeking to make a technology request are encouraged to contact their chair/coordinator and dean before completing an online Technology Purchase Request.

Operational Budget Development

Using the resourcing levels defined through the Five-Year Financial Plan, the Budget Office prepares the following year's Baseline Budget. Due to the College's strong financial position, the Baseline Budget has historically equaled the prior year's budget, excluding one-time funding or project-based budget items. However, if a projected funding shortfall exists, the Baseline Budget would be reduced to arrive at a structurally balanced budget.

Beginning in January, following the Baseline Budget's development, departments are tasked with developing their budget plans for the upcoming fiscal year in the College's Enterprise Performance Management Software (Oracle EPM). This plan should include the resources necessary to achieve departmental goals and meet operational needs. Baseline budgets are evaluated, and end users identify any anticipated increases or reductions in resource needs within the overall financial constraints of the Baseline Budget. If additional funding is required to support departmental goals and operational needs, departments detail those needs using the Requested Change Details functionality within the budget software.

Budget Proposal and Approval

During the final stage of the resource allocation efforts, the Executive Vice President (EVP) of Administration presents the proposed budget to the Board of Trustees.

By statute, the Board must make the proposed budget available for public inspection at least thirty (30) days before the Board's final approval. In June, the EVP presents the proposed budget to the Board of Trustees and makes it available to the public. In August, the public can comment on the proposed budget at a Public Hearing prior to the Board formally voting to adopt the proposed budget.

Budget Amendment

An amendment to the budget is required when transfers between programs or object groups within a fund exceed 10% of the fund's total budget. For example, if the Education Fund's budgeted expenditures are $95 million, the limit for transfers is $9.5 million for that fund. Transfers between funds after the budget is approved are also subject to this 10% limit.

A two-thirds vote of all the members of the Board is required to amend the budget.
A process similar to adopting the original budget must be followed to pass an amendment to the annual budget. It begins with the Board adopting an additional or supplemental preliminary budget. This supplemental budget is then posted for public view for at least thirty days. After a two-thirds vote by the Board, the amendment is passed. The last step is to submit the amended budget to ICCB and the counties.

The following table summarizes the key budget process activities by month.

November	• Budget process begins with the development of the Five-Year Financial Plan • Course fees and recreational membership rates are reviewed • Facility remodeling and furniture requests are submitted
December	• Final course fee requests submitted to Provost • Executive Cabinet reviews the Five-Year Financial Plan • Facility remodeling and furniture requests closed for submission
January	• Five-Year Financial Plan presented to Board • Final CPI-U rate for estimated property taxes is published • HECA rate is determined as guidance for tuition increases • Budget software opened for department input
February	• Tuition and fee rates approved by Board • Budget software closed for department input
March - April	• Department budget proposals reviewed and prioritized by area leadership • Executive Cabinet reviews all budget requests • Budget revisions entered into budget software to arrive at the final budget proposal
May	• All funds summary of preliminary budget created
June	• Preliminary budget adopted at June Board meeting
August	• Budget adopted at August Board meeting • College Plan finalized
September	• Budget is submitted to Illinois Community College Board (ICCB), counties and Government Finance Officers Association (GFOA)

WILLIAM RAINEY HARPER COLLEGE

PLANNING CALENDAR FOR FISCAL YEAR 2027 BUDGET

FY2027 DUE DATE	ACTIVITY/TASK DESCRIPTION	RESPONSIBILITY	Task Category
09/28/25 Sun	Course fees review process begins	Deans	Course Fees
10/15/25 Wed	Begin developing Five Year Financial Plan	EVP	Preliminary Administrative Tasks
11/10/25 Mon	Begin submitting facility remodeling and furniture requests to Facilities Management	Departments	Facility Remodeling and Furniture Requests
11/14/25 Fri	EVP determines feasibility of mid-year exceptions for current year	EVP	Preliminary Administrative Tasks
11/17/25 Mon	Finance Committee reviews Five Year Financial Plan assumptions	Finance Committee	Preliminary Administrative Tasks
11/19/25 Wed	Board designates persons to prepare budget and adopts resolution for estimated tax levy	Board of Trustees	Preliminary Administrative Tasks
12/01/25 Mon	Proposed course fee changes due to Provost	Deans	Course Fees
12/10/25 Wed	EVP provides initial budget parameters to Executive Cabinet	EVP	Preliminary Administrative Tasks
12/10/25 Wed	Executive Vice President (EVP) presents preliminary Five Year Financial Plan to Executive Cabinet	EVP	Preliminary Administrative Tasks
12/15/25 Mon	Budget instructions and calendar available on Harper Intranet Portal	Budget Manager	Preliminary Administrative Tasks
12/19/25 Fri	Final day to submit facility remodeling/furniture requests for estimates to Facilities Management	Departments	Facility Remodeling and Furniture Requests
12/19/25 Fri	Proposed course fee budget due to Accounting Services	Deans	Course Fees
01/02/26 Fri	Proposed course fee changes finalized by Provost	Deans	Course Fees
01/14/26 Wed	EVP presents Five Year Financial Plan to Board	EVP	Preliminary Administrative Tasks
01/15/26 Thu	Budget information session (recording will be made available)	Assistant Controller	Budget Preparation and Software Input
01/15/26 Thu	Initial budget set-up completed in preparation for training	Assistant Controller	Budget Preparation and Software Input
01/15/26 Thu	Budget Software training begins (Offered weekly)	Budget Office	Budget Preparation and Software Input
01/15/26 Thu	Budget software opened for input by departments	Budget Manager	Budget Preparation and Software Input
01/16/26 Fri	Compiled lists of furniture and facility requests sent to Executive Cabinet member for preliminary review and prioritization	Facilities Management	Facility Remodeling and Furniture Requests
01/19/26 Mon	Budget information session (recording will be made available)	Assistant Controller	Budget Preparation and Software Input
01/26/26 Mon	Finance Committee reviews tuition and fees recommendation from EVP	Finance Committee	Preliminary Administrative Tasks
01/26/26 Mon	Finance Committee reviews initial budget parameters from Controller	Finance Committee	Preliminary Administrative Tasks
01/30/26 Fri	Preliminary reviewed and prioritized list of furniture and facility requests to Facilities Management for estimating	Executive Cabinet member	Facility Remodeling and Furniture Requests
01/30/26 Fri	Final day date for entering Dean's List Technology Requests (TR) to be considered during budget cycle	Departments	Technology Requests
02/18/26 Wed	EVP presents recommendation for tuition and fees to Committee of the Whole	EVP	Preliminary Administrative Tasks
02/20/26 Fri	Database of Dean's List Projects/Technology Requests (TR) completed; Feedback Summary Report sent to Associate Provost	IT/CS	Technology Requests
02/25/26 Wed	Board of Trustees vote on tuition and fees	Board of Trustees	Preliminary Administrative Tasks
02/27/26 Fri	Budget software closed for input for all funds	Budget Manager	Budget Preparation and Software Input
03/02/26 Mon	Career and Technical Education grant requests submitted to the Perkins Administrator (Dean of Career and Technical Programs)	Deans/Directors	Perkins Grant Requests
03/02/26 Mon	Divisional budget proposal meetings begin	Controller	Budget Preparation and Software Input
03/06/26 Fri	Completed estimates for facility remodeling/furniture requests returned for Executive Cabinet member approval	Facilities Management	Facility Remodeling and Furniture Requests
03/13/26 Fri	Resources for Excellence Grant requests submitted to Foundation	Deans/Directors	Resources for Excellence Grant Requests
03/13/26 Fri	Dean's List Projects/Technology Requests (TR) prioritized by area & resubmitted to Provost	Provost Divisions	Technology Requests
03/13/26 Fri	Executive Cabinet member reviews budget proposals and prioritizes for their area	Executive Cabinet member	Budget Preparation and Software Input
03/17/26 Tue	Approved Dean's List Projects/Technology Requests (TR) list submitted to IT/CS	Provost	Technology Requests
03/20/26 Fri	Executive Cabinet member submits technology, furniture, and facility remodeling requests for their area to Budget Manager	Executive Cabinet member	Budget Preparation and Software Input
03/20/26 Fri	Divisional budget proposal meetings end	Controller	Budget Preparation and Software Input

WILLIAM RAINEY HARPER COLLEGE

PLANNING CALENDAR FOR FISCAL YEAR 2027 BUDGET

FY2027 DUE DATE	ACTIVITY/TASK DESCRIPTION	RESPONSIBILITY	Task Category
04/01/26 Wed	All budget proposals blended and submitted to Executive Vice President for Executive Cabinet budget meeting	Assistant Controller	Budget Preparation and Software Input
04/01/26 Wed	Executive Cabinet preliminary review of all blended budget proposals	Executive Cabinet	Budget Preparation and Software Input
04/08/26 Wed	Executive Cabinet final review of all blended budget proposals	Executive Cabinet	Budget Preparation and Software Input
04/08/26 Wed	Controller presents budget parameters to Committee of the Whole	Controller	Preliminary Administrative Tasks
04/10/26 Fri	Budget proposal modifications communicated to departments	Controller	Budget Preparation and Software Input
05/15/26 Fri	Resources for Excellence Grant awards communicated to recipients	Foundation	Resources for Excellence Grant Requests
05/18/26 Mon	Board exhibit due to EVP for preliminary legal budget	Controller	Final Administrative Tasks
05/29/26 Fri	Approved facility remodeling and furniture requests submitted to Facilities Management for scheduling	Controller	Final Administrative Tasks
06/10/26 Wed	Preliminary budget presentation to Board at Committee of the Whole meeting	Controller	Final Administrative Tasks
06/17/26 Wed	Board of Trustees adopts preliminary budget	Board of Trustees	Final Administrative Tasks
06/19/26 Fri	Legal budget posted for public view	Controller	Final Administrative Tasks
08/19/26 Wed	Public hearing and Board adoption of the legal budget (minimum 30 days after posting)	Board of Trustees	Final Administrative Tasks
08/28/26 Fri	All materials for College Plan document in final form	IE/Budget Manager	Final Administrative Tasks
08/31/26 Mon	Electronic draft of College Plan submitted for Board review	Board Liaison	Final Administrative Tasks
09/07/26 Mon	College Plan to print shop for proof copies	IE/Budget Manager	Final Administrative Tasks
10/02/26 Fri	Final bound version of College Plan distributed to Board	Board Liaison	Final Administrative Tasks
10/05/26 Mon	Submit budget to ICCB and counties	EVP	Final Administrative Tasks
11/02/26 Mon	Submit College Plan to GFOA for budget awards program	Budget Manager	Final Administrative Tasks

*8/19/2026 Date is tentative, pending approval of FY27 Board Calendar

Fiscal Year 2027 Budget Summary

Each year the budget is guided by the Five-Year Financial Plan, which was presented to the Board of Trustees for fiscal years 2027-2031 in January 2026. Preliminary estimates are used in the financial plan for revenue and expenditure lines, based on various assumptions over that five-year period. To develop the current year's budget, the College uses historical trend analysis, known external factors, conservative estimates, and assumptions based on current economic conditions.

The College has emerged from the pandemic strong, reversing the downward enrollment trend. The College continues to limit its reliance on State funding with state revenues only accounting for 6.5% of Tax-Capped Fund revenues. The State's financial challenges has placed pressure on the College's other revenue sources of property taxes and tuition and fees. Caps on property taxes limit the ability to raise additional funds from that source, and Board policy and state statute limit tuition and per credit hour fee rate increases. The College continues to look for ways to contain costs to maintain a balanced budget.

The following comments refer to the combined Tax-Capped Funds budgets, the main operating funds for the College. These include the Education, Operations & Maintenance, Audit and Liability, Protection, and Settlement Funds.

Tax-Capped Fund Revenues

The Tax-Capped Funds have three major sources of revenue: local government, tuition and fees, and state government. Budgeted revenues for FY 2027 are $154.8 million compared to a budget of $154.6 million for FY 2026. This represents an increase of $0.2 million, or 0.1%. The $2.3 million increase in local government and the $1.4 million increase in tuition and fees are offset by decreases in the remaining revenue categories, with investment income declining most significantly by $1.9 million.

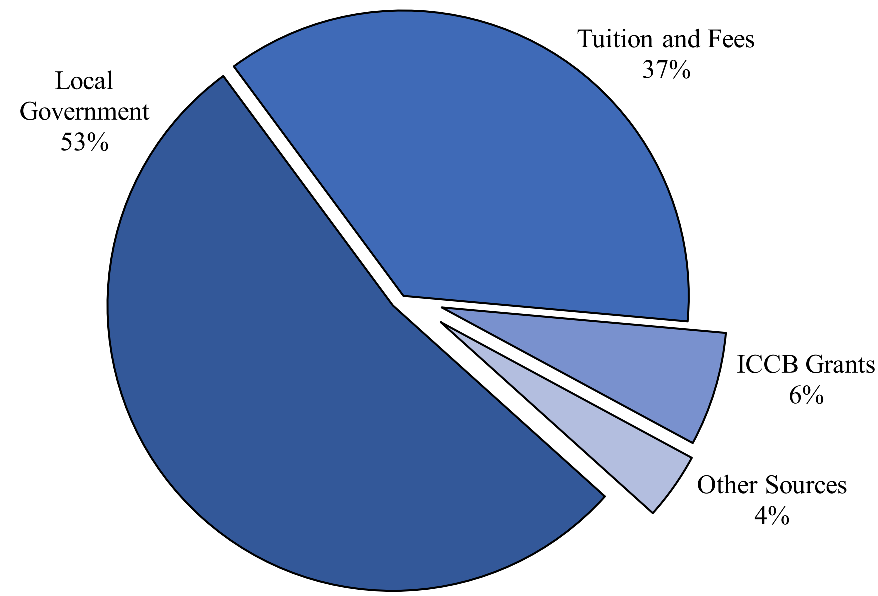
Tax-Capped Fund Expenditures

Building the expenditure side of a budget is a coordinated process across all College departments. The Tax-Capped Funds have budgeted expenditures of $152.8 million and $2.0 million of planned net transfers. Compared to the expenditure budget of $144.8 million for FY 2026, this represents an increase of $8.0 million, or 5.5%, driven primarily by increases in salaries, employee benefits, and inflationary cost increases across the College's other primary expenditure categories.

Tax-Capped Excess of Revenue over Expenditures

The College achieved a balanced budget in the Tax-Capped Funds for FY 2027.

Revenues by Source



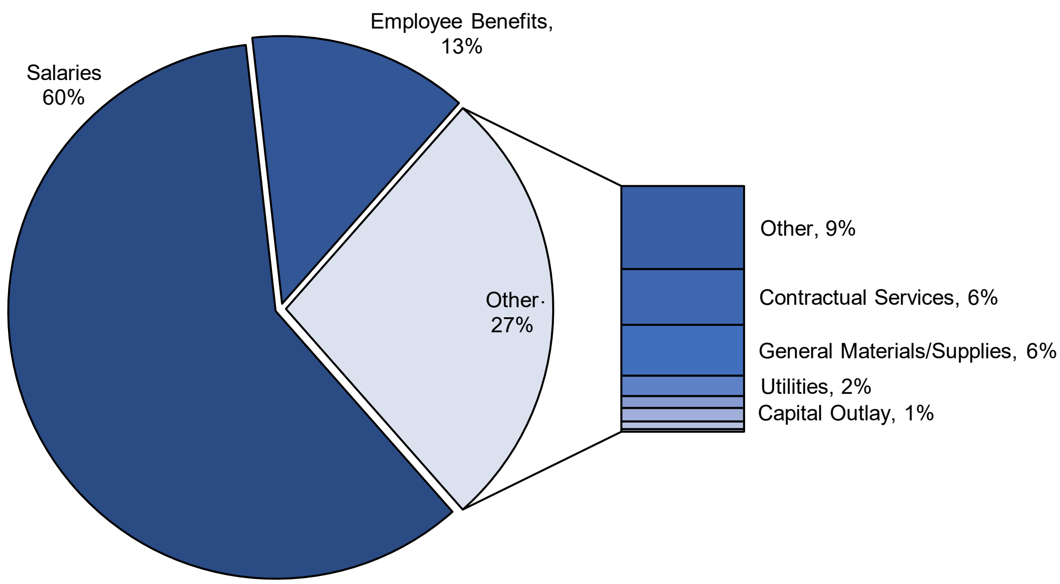
Local government represents 53% of the total budgeted revenues for the Tax-Capped Funds. The majority of this is property tax revenue, which is capped at 5% of the prior year tax extension, or the Consumer Price Index-Urban (CPI-U), whichever is less, plus any new property coming onto the tax rolls. Overall local revenues will increase from $80.1 million in FY 2026 to $82.4 million in FY 2027, a 2.8% increase.

Tuition and fees make up 37% of total budgeted revenues. The budget includes a $4.25 per credit hour tuition rate increase. Enrollment is budgeted to increase by 1.2% in FY 2027. Budgeted tuition and fees for the Tax-Capped Funds increased $1.4 million compared to the FY 2026 Budget due to the tuition rate and enrollment increases.

State funding (ICCB Grants) represents 6% of total budgeted revenues. Due to the uncertainty of State funding, the FY 2027 budget has been decreased by 9.1% when compared to the FY 2026 budget, or by $1.0 million.

Other sources make up 4% of total revenues. This category includes investment revenue, sales and service fees, facility rentals, and indirect cost revenue. Investment revenue has declined by $1.9 million when compared to the prior year.

Expenditure Uses by Object



Salaries and Employee Benefits represent 73% of the College's expenditures. Approximately 80% of the College's salary expenditures are covered by collective bargaining agreements. The College has estimated the calendar year 2027 medical insurance rates to increase 10%. Combined salaries and benefits budgets have increased from $105.7 million in FY 2026 to $111.6 million in FY 2027, or approximately 5.5%.

All other expenditures, which include contractual services, materials and supplies, travel and meeting, fixed charges, utilities, capital outlay, contingency and other, combined for an increase from $39.1 million in FY 2025 to $41.2 million in FY 2027, or 5.6%. This increase is due to inflationary cost increases, the operationalization of activities previously supported by restricted funds, and the college's implementation of its new student success model in FY 2026.

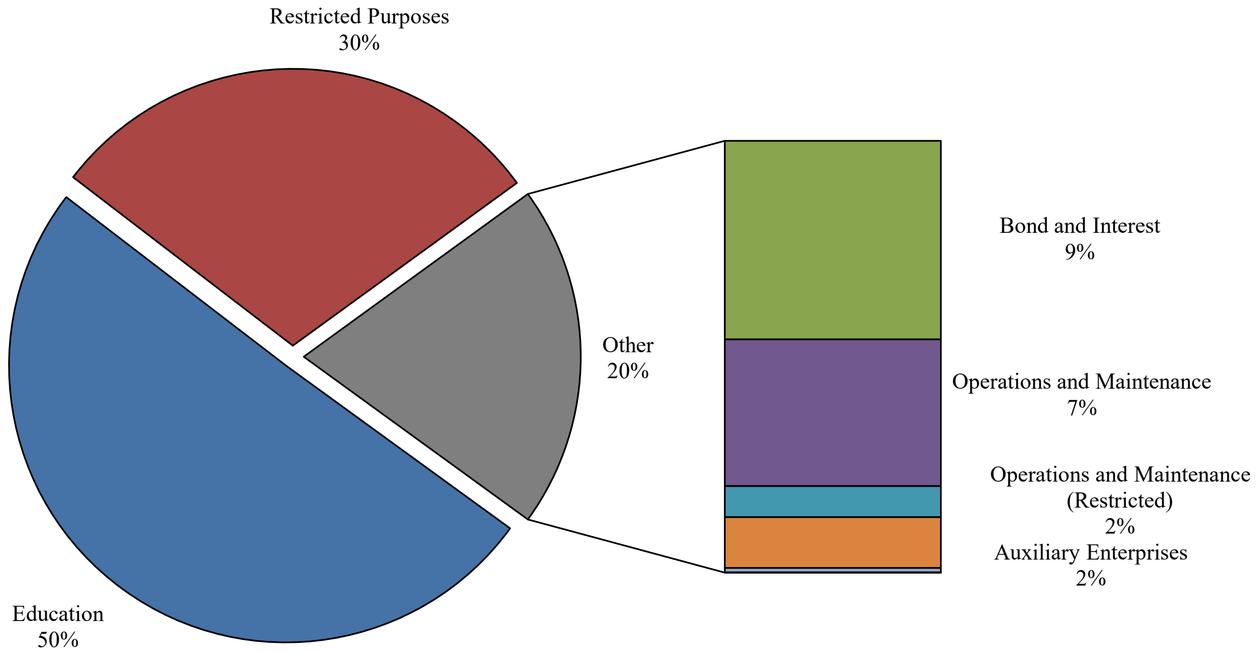
All Funds Overview

Fiscal Year 2027 Budget

	Tax Capped										
	Education	Operations and Maintenance	Audit	Liability Protection and Settlement	Total Tax-Capped Funds	Auxiliary Enterprises	Restricted Purposes	Working Cash	Bond and Interest	Operations and Maintenance (Restricted)	Total All Funds
REVENUES											
Local Government	$ 66,255,571	$ 16,065,680	$ 18,906	$ 18,906	$ 82,359,063	$ -	$ -	$ -	$ 24,387,966	$ 45,000	$ 106,792,029
ICCB Grants	9,996,279	-	-	-	9,996,279	-	6,762,706	-	-	-	16,758,985
All Other State Government [1]	-	-	-	-	-	-	55,856,531	-	-	-	55,856,531
Federal Government	20,000	-	-	-	20,000	-	17,059,502	-	-	-	17,079,502
Tuition and Fees	54,655,879	1,930,000	-	-	56,585,879	3,084,313	-	-	-	500,000	60,170,192
Sales and Services	450,000	-	-	-	450,000	2,037,055	-	-	-	-	2,487,055
Facilities Rental	-	37,400	-	-	37,400	606,240	-	-	-	-	643,640
Other Sources	5,000,000	350,000	-	-	5,350,000	635,980	344,750	550,000	500,000	3,350,000	10,730,730
Total Revenues	136,377,729	18,383,080	18,906	18,906	154,798,621	6,363,588	80,023,489	550,000	24,887,966	3,895,000	270,518,664
EXPENDITURES											
Instruction	51,382,238	-	-	-	51,382,238	25,000	2,334,034	-	-	-	53,741,272
Academic Support	13,357,674	-	-	-	13,357,674	-	1,945,574	-	-	-	15,303,248
Student Services	18,399,914	-	-	-	18,399,914	949,596	3,284,039	-	-	-	22,633,549
Public Service	337,207	-	-	-	337,207	2,934,281	140,000	-	-	-	3,411,488
Auxiliary Services	-	-	-	-	-	4,003,398	-	-	-	-	4,003,398
Operations and Maintenance	-	17,611,313	-	-	17,611,313	37,500	900,000	-	-	-	18,548,813
Institutional Support[1]	36,535,424	2,806,650	18,906	18,906	39,379,886	220,000	74,303,912	-	23,531,013	212,304,180	349,738,991
Scholarships, Student Grants, and Waivers	12,346,449	-	-	-	12,346,449	-	18,681,686	-	-	-	31,028,135
Total Expenditures	132,358,906	20,417,963	18,906	18,906	152,814,681	8,169,775	101,589,245	-	23,531,013	212,304,180	498,408,894
Excess (Deficiency) of Revenue over Expenditures	4,018,823	(2,034,883)	-	-	1,983,940	(1,806,187)	(21,565,756)	550,000	1,356,953	(208,409,180)	(227,890,230)
Other financing sources(uses)											
Proceeds from bond issue	-	-	-	-	-	-	-	-	-	5,000,000	5,000,000
Transfers(to) from other funds	(1,983,940)	-	-	-	(1,983,940)	193,940	(12,126,000)	-	(8,000,000)	21,916,000	-
Total other financing sources	(1,983,940)	-	-	-	(1,983,940)	193,940	(12,126,000)	-	(8,000,000)	26,916,000	5,000,000
Excess (Deficiency) of Revenue over Expenditures and other Financing Sources	2,034,883	(2,034,883)	-	-	-	(1,612,247)	(33,691,756)	550,000	(6,643,047)	(181,493,180)	(222,890,230)
Projected Fund Balance July 1, 2026	67,962,073	9,192,132	-	-	77,154,205	10,874,088	42,243,324	20,046,511	17,967,956	183,245,960	351,532,044
Projected Fund Balance June 30, 2027	$ 69,996,956	$ 7,157,249	$ -	$ -	$ 77,154,205	$ 9,261,841	$ 8,551,568	$ 20,596,511	$ 11,324,909	$ 1,752,780	$ 128,641,814
							$ 40,000,000				

[1] Includes contributions made on-behalf of the College to pension and OPEB plans.

Fiscal Year 2027 Revenues by Fund[1]



[1]Working Cash, Audit, and Liability Portection and Settlement Fund were excluded from chart because each account for less than 0.25% of total revenues.

Note:

All decreases in fund balance were planned and the money was reserved in prior years. The following footnotes indicate the use of the money in the current year.

Operations and Maintenance: Planned use of fund balance
Auxiliary Enterprises: Planned use of fund balance
Restricted Purposes: Planned use of fund balance for strategic and student initiatives, technology projects, and projects budgeted in prior year but not expended
Operations and Maintenance (Restricted): Planned use for capital projects

All Funds
Expenditures by Object
Fiscal Year 2027 Budget

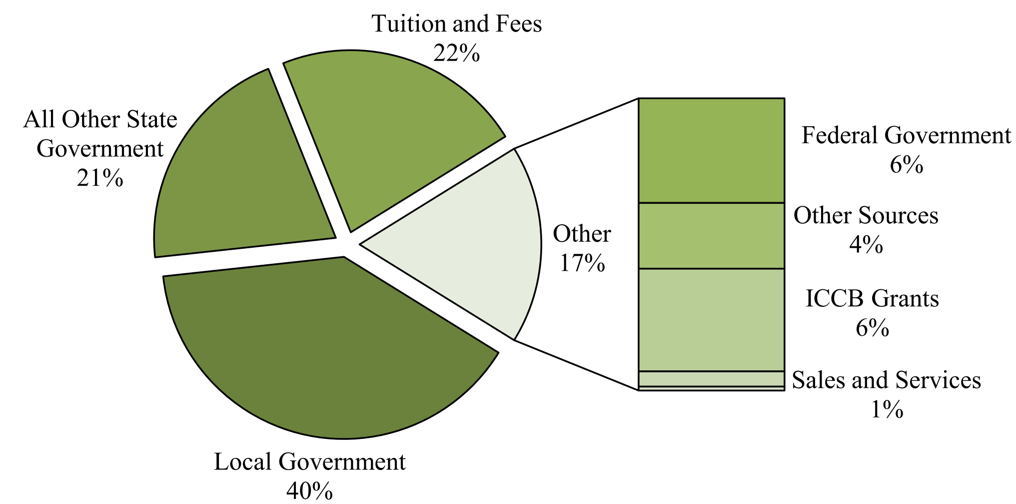
	Tax Capped									
	Education	Operations and Maintenance	Audit	Liability Protection and Settlement	Total Tax-Capped Funds	Auxiliary Enterprises	Restricted Purposes	Bond and Interest	Operations and Maintenance (Restricted)	Total All Funds
EXPENDITURES										
Salaries	$ 82,707,981	$ 8,559,062	$ -	$ -	$ 91,267,043	$ 2,716,532	$ 4,050,137	$ -	$ -	$ 98,033,712
Employee Benefits [1]	17,490,602	2,794,210	-	18,906	20,303,718	543,547	40,485,875	-	-	61,333,140
Contractual Services	6,701,036	2,632,741	18,906	-	9,352,683	2,499,339	6,997,480	-	30,121,384	48,970,886
General Materials/Supplies	7,400,033	1,137,935	-	-	8,537,968	849,638	1,704,892	-	-	11,092,498
Travel and Meeting	2,212,049	50,131	-	-	2,262,180	149,545	696,363	-	-	3,108,088
Fixed Charges	649,017	639,049	-	-	1,288,066	31,700	231,133	23,525,513	75,000	25,151,412
Utilities	1,120	3,427,335	-	-	3,428,455	65,000	48,885	-	-	3,542,340
Capital Outlay	832,641	1,167,500	-	-	2,000,141	767,195	5,967,035	-	169,982,796	178,717,167
Other	13,939,427	10,000	-	-	13,949,427	547,279	41,407,445	5,500	125,000	56,034,651
Contingency	425,000	-	-	-	425,000	-	-	-	12,000,000	12,425,000
Total Expenditures	$132,358,906	$ 20,417,963	$ 18,906	$ 18,906	$ 152,814,681	$ 8,169,775	$ 101,589,245	$ 23,531,013	$ 212,304,180	$ 498,408,894

[1] Includes contributions made on-behalf of the College to pension and OPEB plans.

$ 40,000,000

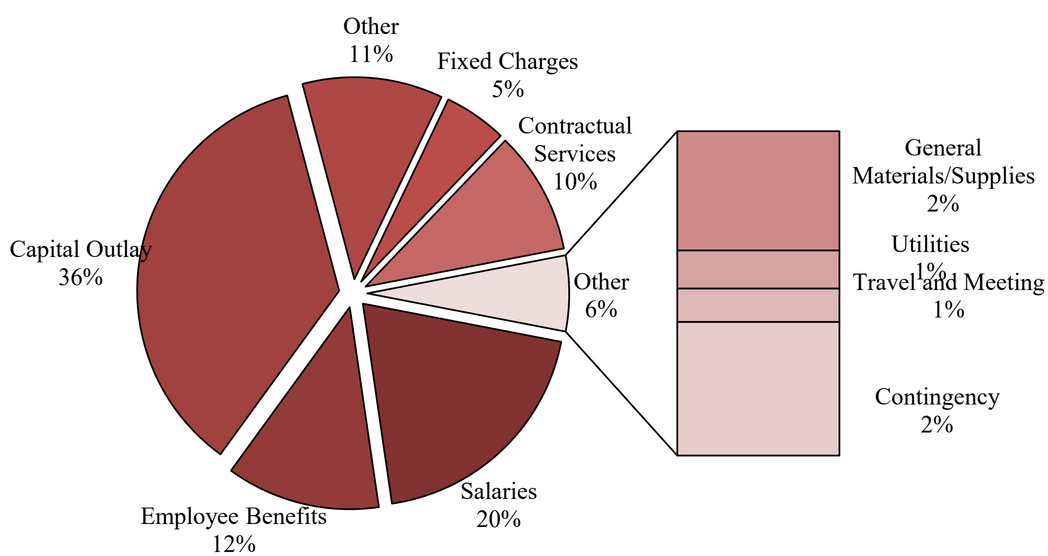
REVENUE SOURCES AND EXPENDITURE USES
All Funds
Fiscal Year 2027 Budget

Revenues by Source



Note: Facilities Rental was excluded from chart because each account for less than 0.25% of total revenues.

Expenditure Uses by Object



All Funds
Revenues and Expenditures

	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budget	FY 2027 Percent to Total	Budget % Change FY 2026 to FY 2027
REVENUES							
Local Government	$ 101,487,930	$ 97,875,336	$ 104,771,679	$ 105,814,433	$ 106,792,029	39.5%	1.9%
ICCB Grants	12,347,752	13,261,768	13,770,224	12,806,005	16,758,985	6.2%	21.7%
All Other State Government [1]	53,818,000	26,286,385	54,536,000	39,455,937	55,856,531	20.6%	2.4%
Federal Government	19,532,183	22,065,918	18,878,267	22,489,424	17,079,502	6.3%	-9.5%
Tuition and Fees	55,518,061	56,278,750	58,547,220	57,372,783	60,170,192	22.2%	2.8%
Sales and Services	2,090,328	2,573,270	2,425,755	2,372,328	2,487,055	0.9%	2.5%
Facilities Rental	583,075	570,962	606,408	625,744	643,640	0.2%	6.1%
Other Sources	16,831,880	16,032,127	18,677,580	12,166,340	10,730,730	4.0%	-42.5%
Total Revenues	262,209,209	234,944,516	272,213,133	253,102,994	270,518,664	100.0%	-0.6%
EXPENDITURES							
Instruction	48,733,750	58,190,703	51,285,394	64,309,701	53,741,272	10.8%	4.8%
Academic Support	18,172,895	17,201,959	17,985,051	19,405,652	15,303,248	3.1%	-14.9%
Student Services	19,413,892	19,448,129	22,015,564	23,103,254	22,633,549	4.5%	2.8%
Public Service	3,449,001	3,971,054	3,319,606	4,080,634	3,411,488	0.7%	2.8%
Auxiliary Services	2,511,779	2,438,440	3,594,750	2,471,913	4,003,398	0.8%	11.4%
Operations and Maintenance	16,776,939	18,092,975	18,039,470	20,697,679	18,548,813	3.7%	2.8%
Institutional Support[1]	178,993,631	90,748,700	263,173,781	96,484,594	349,738,991	70.2%	32.9%
Scholarships, Student Grants, and Waivers	30,417,281	35,994,475	31,334,828	36,095,952	31,028,135	6.2%	-1.0%
Total Expenditures	318,469,168	246,086,435	410,748,444	266,649,379	498,408,894	100.0%	21.3%
Excess (Deficiency) of Revenue over Expenditures	(56,259,959)	(11,141,919)	(138,535,311)	(13,546,385)	(227,890,230)		-64.5%
Other financing sources(uses)							
Proceeds from bond issue	-	4,953,594	-	-	5,000,000		
Total Other Financing Sources	-	4,953,594	-	-	5,000,000		
Excess (Deficiency) of Revenue over Expenditures and other Financing Sources	(56,259,959)	(6,188,325)	(138,535,311)	(13,546,385)	(222,890,230)		-60.9%
BEGINNING FUND BALANCE	371,266,755	371,266,755	365,078,430	365,078,430	351,532,044		-3.7%
ENDING FUND BALANCE	$ 315,006,796	$ 365,078,430	$ 226,543,119	$ 351,532,045	$ 128,641,814		-43.2%

[1] Includes contributions made on-behalf of the College to pension and OPEB plans. The SURS OPEB on behalf payment is excluded from the FY 2026 Projections because those figures have not been released by the State at the time of this publication.

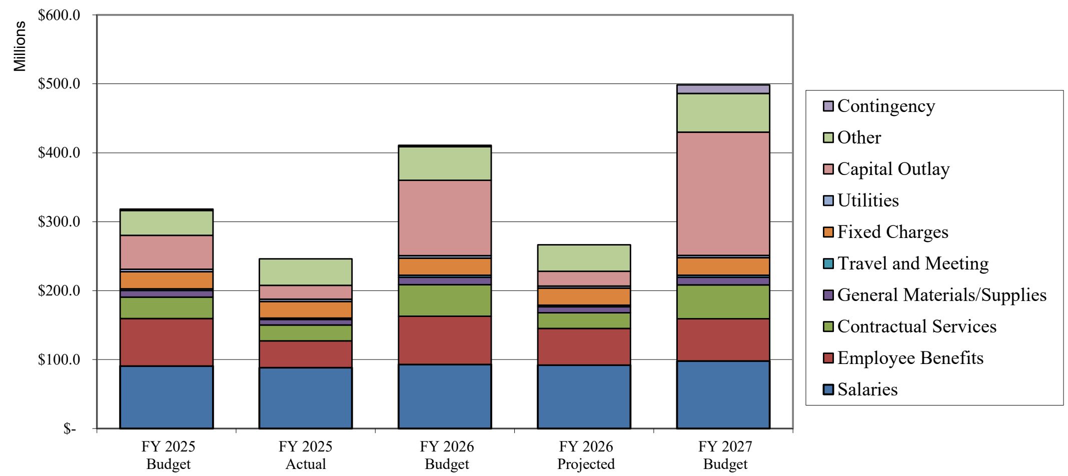
On-Behalf Payment Amounts	$ 50,000,000	$ 20,925,172	$ 50,000,000	$ 33,915,753	$ 40,000,000

All Funds
Expenditures by Object

	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budget	FY 2027 Percent to Total	Budget % Change FY 2026 to FY 2027
Salaries	$ 90,684,447	$ 88,374,827	$ 93,031,072	$ 91,891,762	$ 98,033,712	19.7%	5.4%
Employee Benefits[1]	68,791,044	38,884,561	69,752,891	53,362,998	61,333,140	12.3%	-12.1%
Contractual Services	31,063,880	22,928,081	46,070,018	22,661,822	48,970,886	9.8%	6.3%
General Materials/Supplies	9,849,256	7,882,098	10,597,272	8,779,490	11,092,498	2.2%	4.7%
Travel and Meeting	2,362,796	2,099,192	3,106,915	2,214,301	3,108,088	0.6%	0.0%
Fixed Charges	24,660,601	24,246,661	24,666,593	24,624,992	25,151,412	5.0%	2.0%
Utilities	3,518,678	3,063,083	3,553,940	3,310,462	3,542,340	0.7%	-0.3%
Capital Outlay	49,331,040	20,155,878	109,285,927	21,126,402	178,717,168	35.9%	63.5%
Other	36,207,426	38,452,054	48,683,816	38,677,150	56,034,650	11.2%	15.1%
Contingency	2,000,000	-	2,000,000	-	12,425,000	2.5%	521.3%
Total Expenditures	$ 318,469,168	$ 246,086,435	$ 410,748,444	$ 266,649,379	$ 498,408,894	100.0%	21.3%

1The SURS OPEB on behalf payment is excluded from the FY 2026 Projections because those figures have not been released by the State at the time of this publication.

On-Behalf Payment Amounts	$ 50,000,000	$ 20,925,172	$ 50,000,000	$ 33,915,753	$ 50,000,000



Tax-Capped Funds Descriptions

Funds for which local property taxes can be levied, subject to the Illinois Property Tax Extension Limitation Law

Education Fund (0001)

The Education Fund is established by Section 103-1 of the Illinois Public Community College Act. The statutory maximum tax rate for the Education Fund is 75 cents per $100 of equalized assessed valuation for community college districts in cities with less than 500,000 inhabitants.

The Education Fund is used to account for the revenues and expenditures of the academic and service programs of the College. It includes the cost of instructional, administrative and professional salaries; supplies and equipment; library books and materials; maintenance of instructional and administrative equipment; and other costs pertaining to the educational program of the College. (See Sections 103-20.3 and 107-18 of the Illinois Public Community College Act.)

The local Board of Trustees may make a determination within the budget for the distribution of unrestricted revenues other than local property taxes among the operating funds, i.e., the Education Fund, the Operations and Maintenance Fund, and the Public building Commission Operation and Maintenance Fund.

Operations and Maintenance Fund (0002)

The Operations and Maintenance Fund is established by Section 103-1 and Section 103-20.3 of the Illinois Public Community College Act. The statutory maximum tax rate is set at 10 cents per $100 equalized assessed valuation for community college districts in cities with less than 500,000 inhabitants.

This fund is used to account for expenditures for the improvement, maintenance, repair, or benefit of buildings and property, including the cost of interior decorating and the installation, improvement, or repair, replacement, and maintenance of building fixtures; rental of buildings and property for community college purposes; payment of all premiums for insurance upon buildings and building fixtures; salaries of janitors, engineers, or other custodial employees; all costs of fuel, lights, gas, water, telephone service, custodial supplies, and equipment; and professional surveys of the condition of College buildings. (See Section 103-20.3 of the Illinois Public Community College Act.) The local Board of Trustees of any district may make a determination within the budget for the distribution of unrestricted revenues other than local property taxes among the operating funds, i.e., the Education Fund or the Operations and Maintenance Fund.

Audit Fund (0011)

The Audit Fund is established by Chapter 85, Section 709 of the Illinois revised Statutes for recording the payment or auditing expenses. The audit tax levy should be used only for the payment of auditing expenses.

Liability, Protection and Settlement Fund (0012)

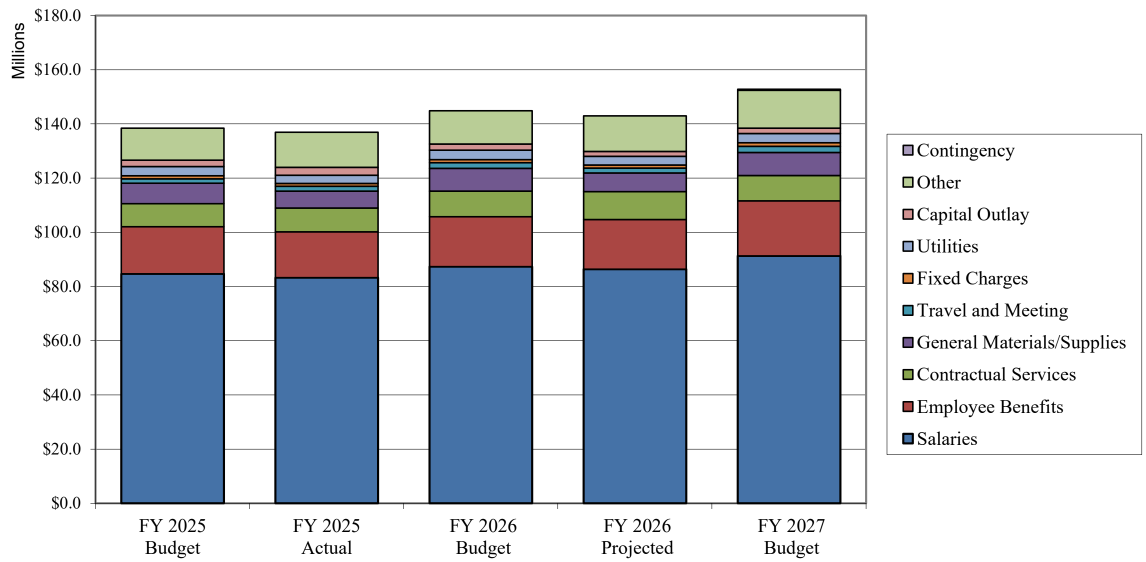
This fund is established by Chapter 85, Section 9-107 of Illinois Revised Statutes. The tort liability, unemployment insurance and worker's compensation levy should be recorded in this fund. The monies in this fund, including interest earned on the assets of this fund, should be used only for the purposes authorized under Section 9-107, i.e., the payment of tort liability, unemployment or workers' compensation insurance or claims.

Tax-Capped Funds
Revenues and Expenditures

	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budget	FY 2027 Total	Budget % Change FY 2026 to FY 2027
REVENUES							
Local Government	$ 77,449,190	$ 74,556,777	$ 80,083,940	$ 80,637,702	$ 82,359,063	53.2%	2.8%
ICCB Grants	8,498,618	10,992,960	10,992,305	10,499,885	9,996,279	6.5%	-9.1%
Federal Government	20,000	19,225	20,000	20,450	20,000	0.0%	0.0%
Tuition and Fees	52,101,000	53,106,649	55,163,296	53,836,427	56,585,879	36.6%	2.6%
Sales and Services	807,000	1,097,952	955,000	1,047,255	450,000	0.3%	-52.9%
Facilities Rental	35,400	35,170	35,400	35,325	37,400	0.0%	5.6%
Other Sources	6,200,000	6,701,114	7,340,000	4,648,098	5,350,000	3.5%	-27.1%
Total Revenues	145,111,208	146,509,847	154,589,941	150,725,142	154,798,621	100.0%	0.1%
EXPENDITURES							
Instruction	47,021,450	46,709,477	49,497,037	47,601,735	51,382,238	33.6%	3.8%
Academic Support	12,829,903	11,568,961	13,830,895	12,287,163	13,357,674	8.7%	-3.4%
Student Services	16,219,196	14,842,547	17,661,453	15,873,320	18,399,914	12.0%	4.2%
Public Service	339,602	322,433	333,263	259,487	337,207	0.2%	1.2%
Operations and Maintenance	16,772,171	16,423,599	18,001,970	17,595,219	17,611,313	11.5%	-2.2%
Institutional Support	34,494,156	35,968,046	34,009,694	38,058,149	39,379,886	25.8%	15.8%
Scholarships, Student Grants, and Waivers	10,756,258	11,045,055	11,475,640	11,324,848	12,346,449	8.1%	7.6%
Total Expenditures	138,432,736	136,880,118	144,809,952	142,999,921	152,814,681	100.0%	5.5%
Excess (Deficiency) of Revenue over Expenditures	6,678,472	9,629,729	9,779,989	7,725,221	1,983,940		-79.7%
Other financing sources(uses)							
Transfers(to) from other funds	(2,257,113)	(9,004,140)	(5,044,016)	(2,319,940)	(1,983,940)		60.7%
Total Other Financing Sources	(2,257,113)	(9,004,140)	(5,044,016)	(2,319,940)	(1,983,940)		60.7%
Excess (Deficiency) of Revenue over Expenditures and other Financing Sources	4,421,359	625,589	4,735,973	5,405,281	-		
BEGINNING FUND BALANCE	71,123,335	71,123,335	71,748,924	71,748,924	77,154,205		7.5%
ENDING FUND BALANCE	$ 75,544,694	$ 71,748,924	$ 76,484,897	$ 77,154,205	$ 77,154,205		0.9%

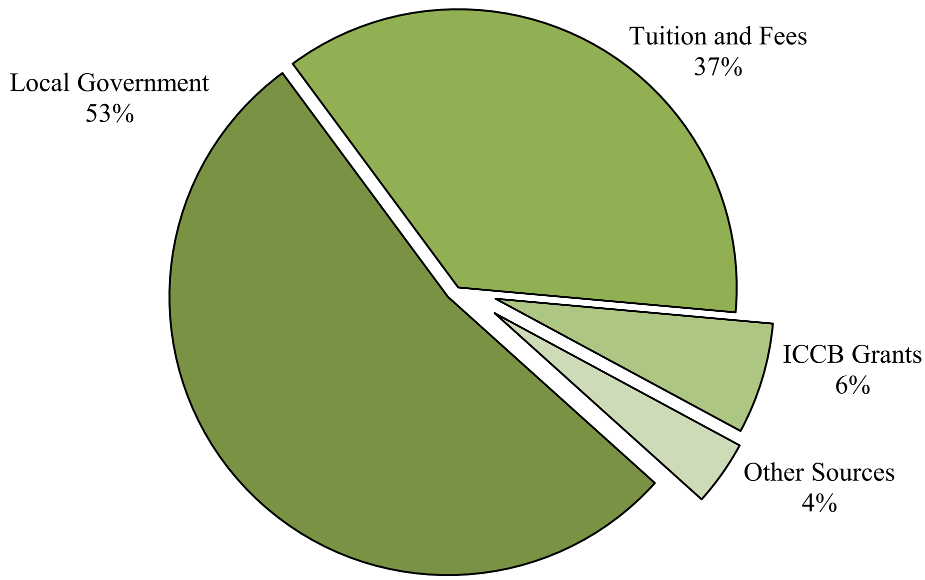
Tax-Capped Funds
Expenditures by Object

	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budget	FY 2027 Total	Budget % Change FY 2026 to FY 2027
Salaries	$ 84,696,283	$ 83,260,402	$ 87,285,568	$ 86,364,414	$ 91,267,043	59.72%	4.6%
Employee Benefits	17,384,980	16,874,874	18,462,839	18,348,594	20,303,718	13.29%	10.0%
Contractual Services	8,473,499	8,776,387	9,457,330	10,279,138	9,352,683	6.12%	-1.1%
General Materials/Supplies	7,528,403	6,319,277	8,362,335	6,922,831	8,537,968	5.59%	2.1%
Travel and Meeting	1,622,117	1,750,287	2,136,998	1,768,885	2,262,180	1.48%	5.9%
Fixed Charges	1,124,930	1,064,723	1,124,830	1,097,320	1,288,066	0.84%	14.5%
Utilities	3,425,255	3,023,212	3,445,055	3,278,560	3,428,455	2.24%	-0.5%
Capital Outlay	2,329,448	2,904,269	2,261,064	1,730,305	2,000,142	1.31%	-11.5%
Other	11,847,821	12,906,687	12,273,933	13,209,874	13,949,426	9.13%	13.7%
Contingency	-	-	-	-	425,000	0.28%	0.0%
Total Expenditures	$ 138,432,736	$ 136,880,118	$ 144,809,952	$ 142,999,921	$ 152,814,681	100.00%	5.5%

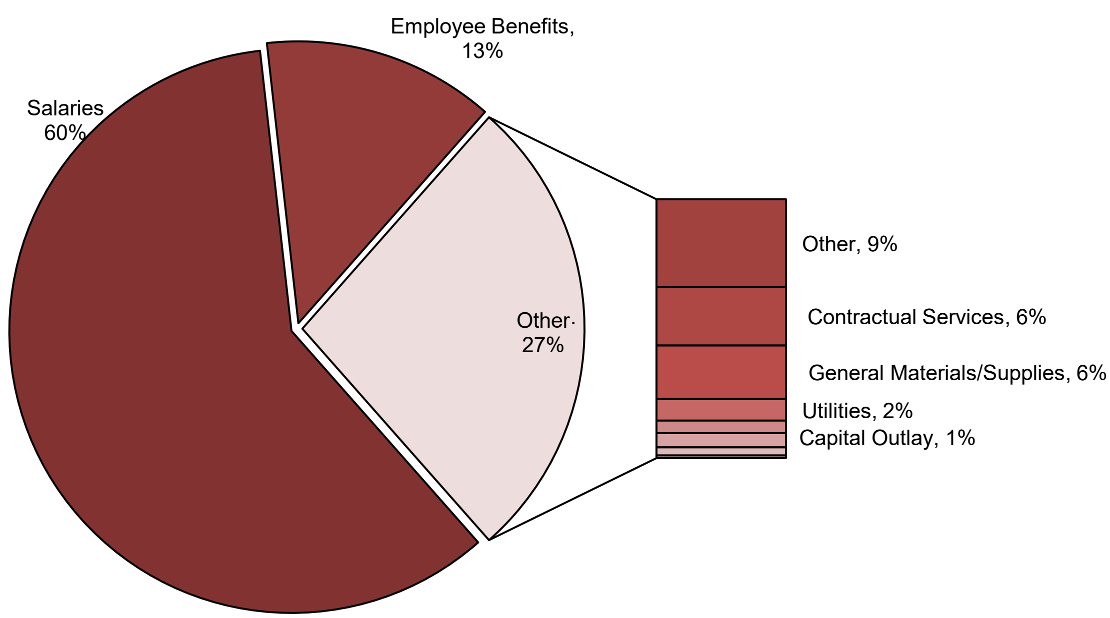


REVENUE SOURCES AND EXPENDITURE USES
Tax-Capped Funds
Fiscal Year 2027 Budget

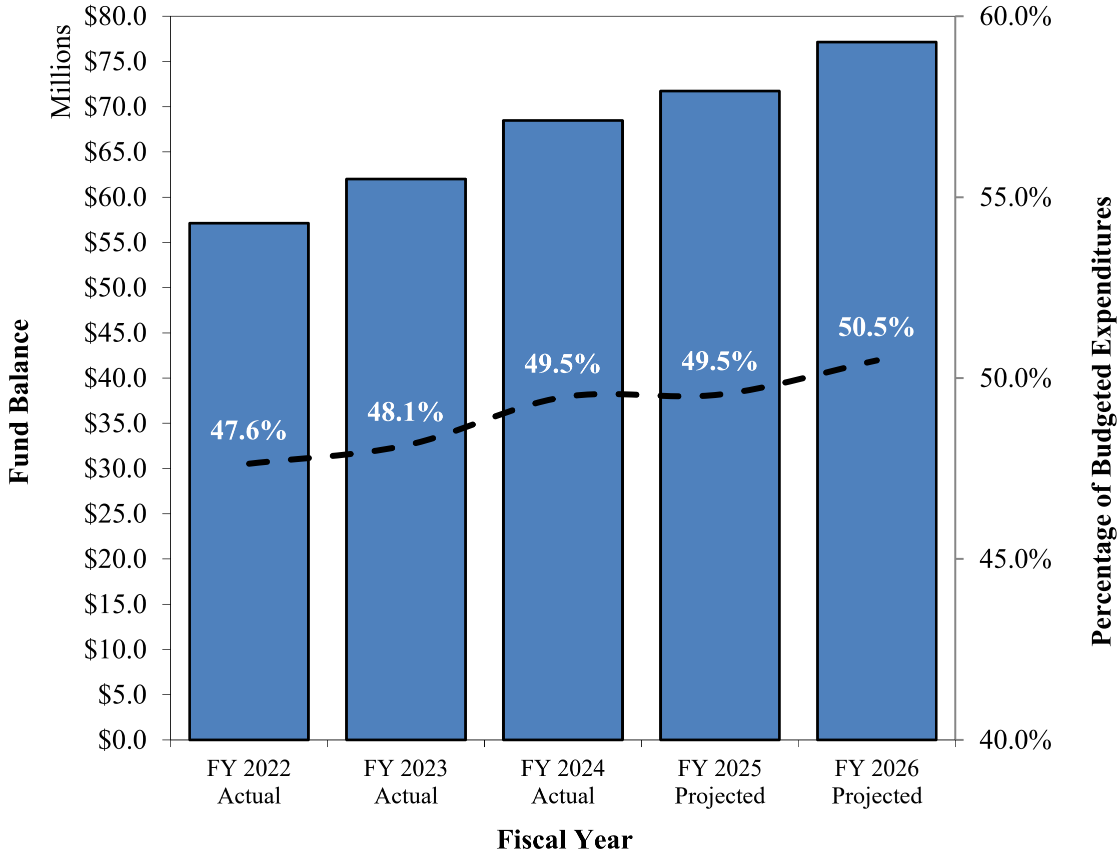
Revenues by Source



Expenditure Uses by Object



Tax-Capped Funds
Fund Balance History



Note: Percentages represent fund balance as a percentage of budgeted expenditures. Per Board policy 07.01.04, the College strives to maintain a fund balance in the Tax-Capped Funds between 40% and 60% of the budgeted annual expenditures.

Tax-Capped Funds Expenditure Budgets by Division

Education Fund	
Division	**FY 2027 Budget**
President	$ 766,194
Provost	1,082,091
Liberal Arts	14,393,331
Math and Science	14,376,633
Associate Provost Student Affairs	11,563,287
Health Careers	11,320,176
Career and Technical Programs	7,807,846
Business and Social Science	8,384,173
Enrollment Services	7,721,343
Associate Provost Curriculum Instruction	7,069,798
Total Provost	83,718,678
Executive Vice President Finance & Administrative Services	400,787
Information Technology	12,899,832
AVP Finance and Administrative Services	2,869,115
Human Resources	2,485,614
Legal Counsel	465,699
Total EVP	19,121,047
External Affairs	
Marketing Services	3,975,803
Communications	637,685
Community Relations	572,975
Chief of Staff	448,863
Board of Trustees	77,283
Total External Affairs	5,712,609

Tax-Capped Funds Expenditure Budgets by Division

Education Fund (Continued)		
Division	**FY 2027 Budget**	
Advancement	$	1,257,024
Workforce Solutions		3,130,429
Planning & Institutional Effectiveness		1,808,554
Diversity Equity & Inclusion		1,068,232
Institutional		15,776,140
Total Education Fund Expenditures Budget	**$**	**132,358,907**

Operations & Maintenance Fund		
Division	**FY 2027 Budget**	
AVP Finance and Administrative Services	$	14,836,216
Police		2,953,749
Information Technology		1,340,940
Risk Management		651,568
Institutional		635,490
Total Operations & Maintenance Fund Expenditures Budget	**$**	**20,417,963**

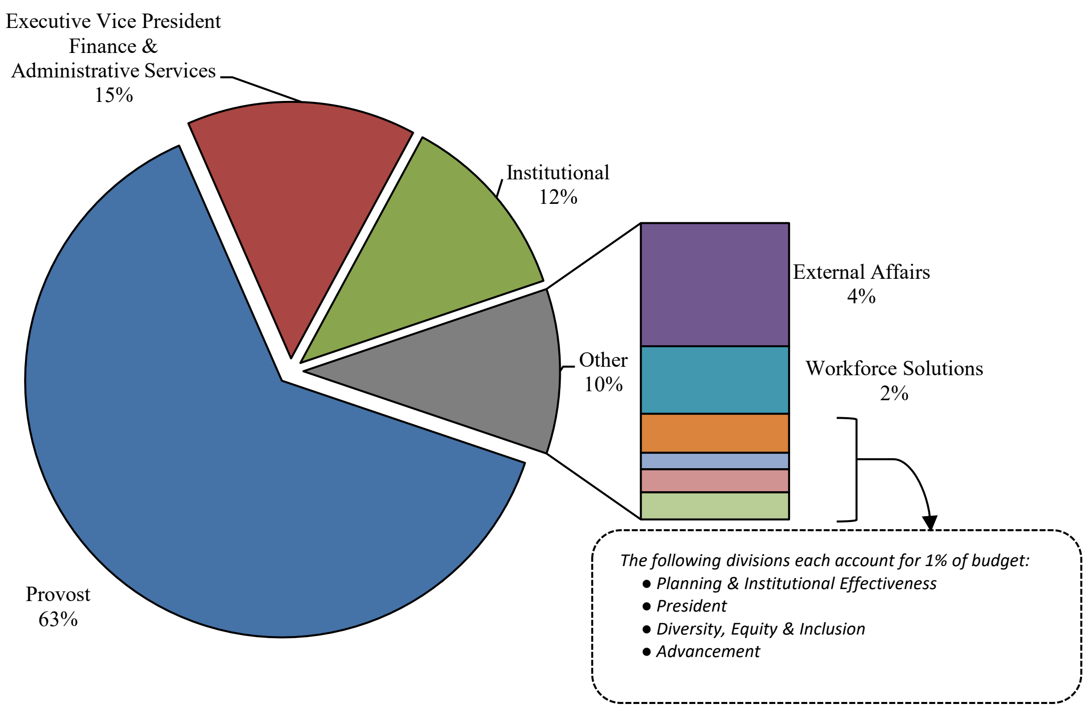
Audit Fund		
Division	**FY 2027 Budget**	
Institutional	**$**	**18,906**

Liability Protection and Settlement Fund		
Division	**FY 2027 Budget**	
Institutional	**$**	**18,906**

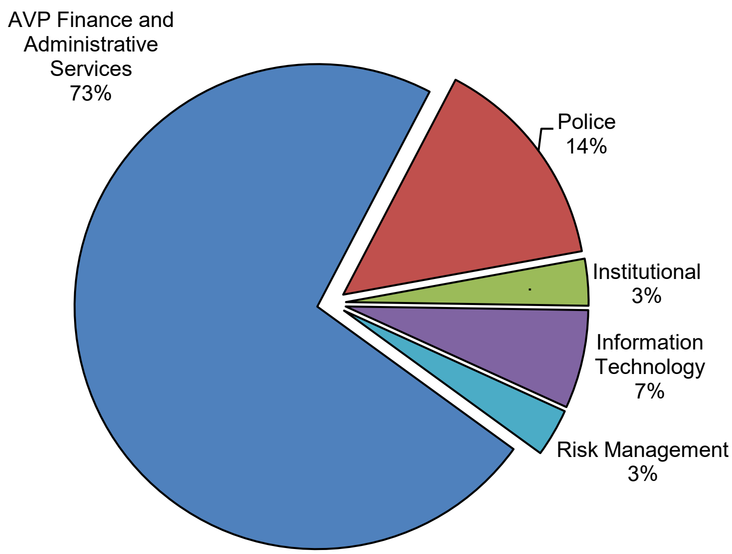
Total Tax-Capped Funds Expenditure Budgets	**$**	**152,814,682**

Expenditures by Division
Education and Operations & Maintenance Fund
Fiscal Year 2027 Budget

Education Fund



Operations & Maintenance Fund

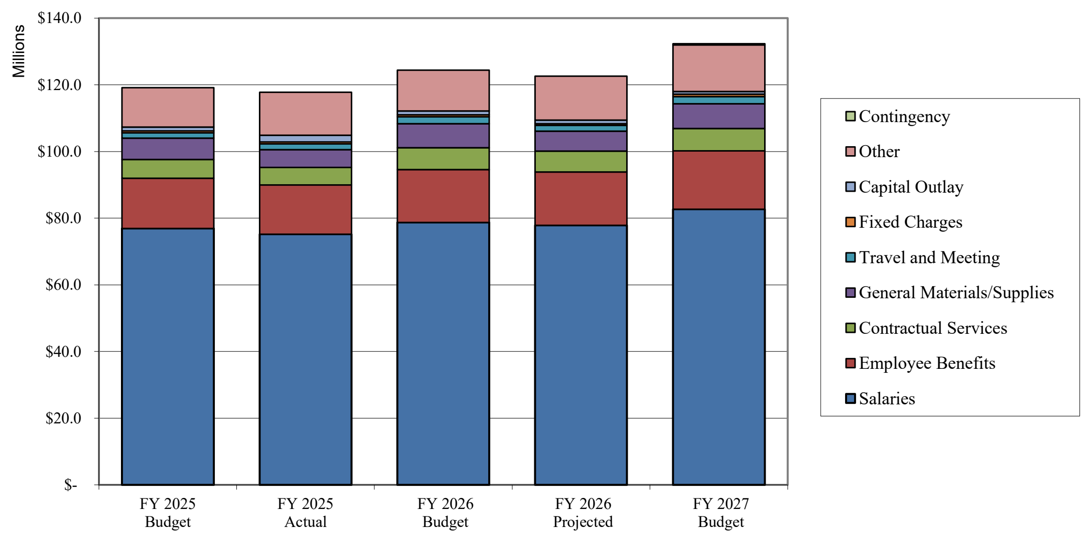


Education Fund
Revenues and Expenditures

	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budget	FY 2027 Percent to Total	Budget % Change FY 2026 to FY 2027
REVENUES							
Local Government	$ 62,995,339	$ 60,536,614	$ 63,800,409	$ 64,517,577	$ 66,255,571	48.6%	3.8%
ICCB Grants	8,498,618	10,992,960	10,992,305	10,499,885	9,996,279	7.3%	-9.1%
Federal Government	20,000	19,225	20,000	20,450	20,000	0.0%	0.0%
Tuition and Fees	50,201,000	51,177,873	53,213,296	51,638,548	54,655,879	40.1%	2.7%
Sales and Services	807,000	1,097,952	955,000	1,047,255	450,000	0.3%	-52.9%
Other Sources	5,700,000	6,028,997	6,640,000	4,234,313	5,000,000	3.7%	-24.7%
Total Revenues	128,221,957	129,853,621	135,621,010	131,958,028	136,377,729	100.0%	0.6%
EXPENDITURES							
Instruction	47,021,450	46,709,477	49,497,037	47,601,735	51,382,238	38.8%	3.8%
Academic Support	12,829,903	11,568,961	13,830,895	12,287,163	13,357,674	10.1%	-3.4%
Student Services	16,219,196	14,842,547	17,661,453	15,873,320	18,399,914	13.9%	4.2%
Public Service	339,602	322,433	333,263	259,487	337,207	0.3%	1.2%
Institutional Support	32,003,228	33,290,610	31,607,007	35,267,185	36,535,424	27.6%	15.6%
Scholarships, Student Grants, and Waivers	10,756,258	11,045,055	11,475,640	11,324,848	12,346,449	9.3%	7.6%
Total Expenditures	119,169,637	117,779,083	124,405,295	122,613,738	132,358,906	100.0%	6.4%
Excess (Deficiency) of Revenue over Expenditures	9,052,320	12,074,538	11,215,715	9,344,290	4,018,823		-64.2%
Other financing sources(uses)							
Transfers(to) from other funds	(2,257,113)	(9,004,140)	(5,044,016)	(2,319,940)	(1,983,940)		60.7%
Total Other Financing Sources	(2,257,113)	(9,004,140)	(5,044,016)	(2,319,940)	(1,983,940)		60.7%
Excess (Deficiency) of Revenue over Expenditures and other Financing Sources	6,795,207	3,070,398	6,171,699	7,024,350	2,034,883		-67.0%
BEGINNING FUND BALANCE	57,867,325	57,867,325	60,937,723	60,937,723	67,962,073		11.5%
ENDING FUND BALANCE	$ 64,662,532	$ 60,937,723	$ 67,109,422	$ 67,962,073	$ 69,996,956		4.3%

Education Fund
Expenditures by Object

	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budget	FY 2027 Percent to Total	Budget % Change FY 2026 to FY 2027
Salaries	$ 76,906,749	$ 75,171,714	$ 78,693,107	$ 77,886,096	$ 82,707,981	62.5%	5.1%
Employee Benefits	15,054,520	14,754,172	15,873,858	15,961,331	17,490,602	13.2%	10.2%
Contractual Services	5,625,327	5,276,711	6,545,522	6,305,118	6,701,036	5.1%	2.4%
General Materials/Supplies	6,411,649	5,354,418	7,219,516	5,967,893	7,400,033	5.6%	2.5%
Travel and Meeting	1,592,483	1,732,148	2,086,364	1,706,004	2,212,049	1.7%	6.0%
Fixed Charges	606,137	544,082	606,037	530,622	649,017	0.5%	7.1%
Capital Outlay	1,123,632	2,038,743	1,115,838	1,056,408	832,641	0.6%	-25.4%
Other	11,849,140	12,907,095	12,265,053	13,200,266	13,940,547	10.5%	13.7%
Contingency	-	-	-	-	425,000	0.3%	0.0%
Total Expenditures	$ 119,169,637	$ 117,779,083	$ 124,405,295	$ 122,613,738	$ 132,358,906	100.0%	6.4%

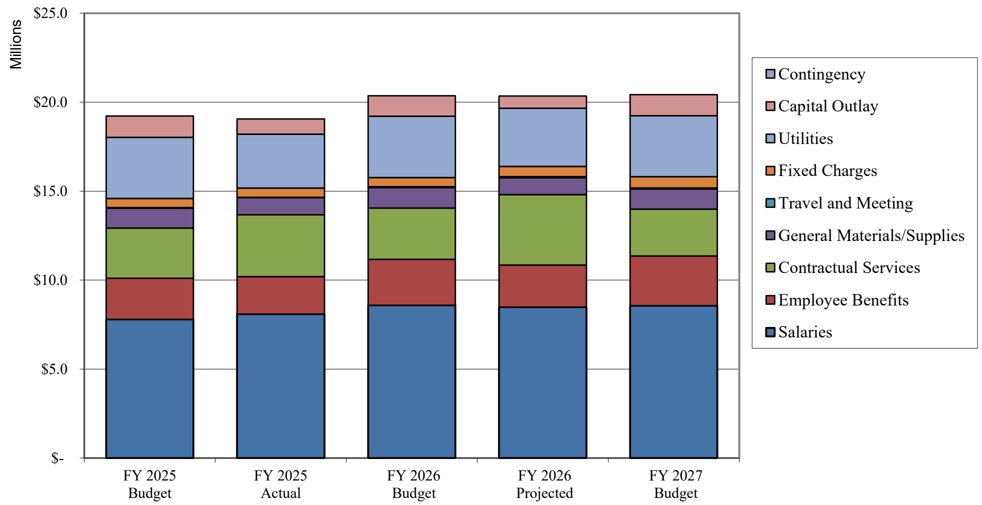


Operations and Maintenance Fund
Revenues and Expenditures

	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budget	FY 2027 Percent to Total	Budget % Change FY 2026 to FY 2027
REVENUES							
Local Government	$ 14,413,229	$ 13,981,464	$ 16,243,567	$ 16,079,561	$ 16,065,680	87.4%	-1.1%
Tuition and Fees	1,900,000	1,928,777	1,950,000	2,197,879	1,930,000	10.5%	-1.0%
Facilities Rental	35,400	35,058	35,400	35,325	37,400	0.2%	5.6%
Other Sources	500,000	672,228	700,000	413,786	350,000	1.9%	-50.0%
Total Revenues	16,848,629	16,617,527	18,928,967	18,726,551	18,383,080	100.0%	-2.9%
EXPENDITURES							
Operations and Maintenance	16,772,171	16,423,599	18,001,970	17,595,177	17,611,314	86.3%	-2.2%
Institutional Support	2,450,306	2,638,737	2,362,723	2,750,443	2,806,649	13.7%	18.8%
Total Expenditures	19,222,477	19,062,336	20,364,693	20,345,620	20,417,963	100.0%	0.3%
Excess (Deficiency) of Revenue over Expenditures	(2,373,848)	(2,444,809)	(1,435,726)	(1,619,069)	(2,034,883)		41.7%
BEGINNING FUND BALANCE	13,256,010	13,256,010	10,811,201	10,811,201	9,192,132		-15.0%
ENDING FUND BALANCE	$ 10,882,162	$ 10,811,201	$ 9,375,475	$ 9,192,132	$ 7,157,249		-23.7%

Operations and Maintenance Fund
Expenditures by Object

	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budget	FY 2027 Percent to Total	Budget % Change FY 2026 to FY 2027
Salaries	$ 7,789,535	$ 8,088,688	$ 8,592,461	$ 8,478,318	$ 8,559,062	41.9%	-0.4%
Employee Benefits	2,310,149	2,101,352	2,568,999	2,366,981	2,794,210	13.7%	8.8%
Contractual Services	2,827,861	3,480,327	2,891,826	3,953,738	2,632,741	12.9%	-9.0%
General Materials/Supplies	1,116,754	964,859	1,142,819	954,939	1,137,935	5.6%	-0.4%
Travel and Meeting	29,634	18,139	50,634	62,881	50,131	0.2%	-1.0%
Fixed Charges	518,793	520,641	518,793	566,699	639,049	3.1%	23.2%
Utilities	3,423,935	3,022,654	3,443,935	3,277,840	3,427,335	16.8%	-0.5%
Capital Outlay	1,205,816	865,676	1,155,226	684,224	1,177,500	5.8%	1.9%
Contingency	-	-	-	-	-	0.0%	0.0%
Total Expenditures	$ 19,222,477	$ 19,062,336	$ 20,364,693	$ 20,345,620	$ 20,417,963	100.0%	0.3%



Audit Fund
Revenues and Expenditures

	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budget	FY 2027 Percent to Total	Budget % Change FY 2026 to FY 2027
REVENUES							
Local Government	$ 20,311	$ 19,350	$ 19,982	$ 20,282	$ 18,906	100.00%	-5.4%
Total Revenues	20,311	19,350	19,982	20,282	18,906	100.00%	-5.4%
EXPENDITURES							
Institutional Support							
Contractual Services	20,311	19,350	19,982	20,282	18,906	100.00%	-5.4%
Total Institutional Support	20,311	19,350	19,982	20,282	18,906	100.00%	-5.4%
Total Expenditures	20,311	19,350	19,982	20,282	18,906	100.00%	-5.4%
Excess (Deficiency) of Revenue over Expenditures	-	-	-	-	-		
BEGINNING FUND BALANCE	-	-	-	-	-		
ENDING FUND BALANCE	$ -	$ -	$ -	$ -	$ -		

Liability Protection and Settlement Fund
Revenues and Expenditures

	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budget	FY 2027 Percent to Total	Budget % Change FY 2026 to FY 2027
REVENUES							
Local Government	$ 20,311	$ 19,350	$ 19,982	$ 20,282	$ 18,906	100.00%	-5.4%
Total Revenues	20,311	19,350	19,982	20,282	18,906	100.00%	-5.4%
EXPENDITURES							
Institutional Support							
Employee Benefits*	20,311	19,350	19,982	20,282	18,906	100.00%	-5.4%
Total Institutional Support	20,311	19,350	19,982	20,282	18,906	100.00%	-5.4%
Total Expenditures	20,311	19,350	19,982	20,282	18,906	100.0%	-5.4%
Excess (Deficiency) of Revenue over Expenditures	-	-	-	-	-		
BEGINNING FUND BALANCE	-	-	-	-	-		
ENDING FUND BALANCE	$ -	$ -	$ -	$ -	$ -		

* Benefits consist of workers compensation which is primarily reported in the Education Fund

Other Funds

Auxiliary Enterprises Fund (0005)

The Auxiliary Enterprises Fund is established by Section 103-31.1 of the Illinois Public Community College Act and accounts for College services where a fee is charged to students or staff. Each enterprise/service should be accounted for separately using a group of self-balancing accounts within the fund. Examples of accounts in this fund include food services, student stores, and Corporate Services.

Only monies over which the institution has complete control should be included in this fund. Subsidies for auxiliary services by the Education Fund should be shown as transfers to the appropriate account.

Restricted Purposes Fund (0006)

The Restricted Purposes Fund, established by ICCB Rules 1501.508 and 1501.509, is for the purpose of accounting for monies that have restrictions regarding their use. Each specific project should be accounted for separately using a complete group of self-balancing accounts within the Restricted Purposes Fund. Care should be taken in establishing each group of self-balancing accounts so that the accounting and reporting requirements of the grantor are met. If the grantor provides an accounting manual, it should be followed for the group of self-balancing accounts.

Working Cash Fund (0007)

The Working Cash Fund is established by Chapter 110, Act 805, Section 3-33.1 of the Illinois Compiled Statutes. This fund is first established without voter approval by resolution of the local Board of Trustees for the purpose of enabling the district to have on hand at all times sufficient cash to meet the demands for ordinary and necessary expenditures. Additional bonds may not be issued without voter approval.

This fund is used to account for the proceeds of working cash bonds. By making temporary transfers, the fund is used as a source of working capital by other funds. Such temporary transfers assist operating funds in meeting the demands for ordinary and necessary expenditures during periods of temporary low cash balances.

Payments for the principal or interest of Working Cash Bonds should be made from within the Bond and Interest Fund.

Bond and Interest Fund (0004)

The Bond and Interest Fund is established by Section 103A-1 of the Illinois Public Community College Act. This fund is used to account for payment of principal, interest, and related charges on any outstanding bonds. Debt service for each bond must be accounted for separately using a group of self-balancing accounts within the fund.

Operations and Maintenance Fund (Restricted) (0003)

Sections 103-14 of the Illinois Public Community College Act allows the local board of trustees to establish this fund by permitting an accumulation of funds for building purposes and the site acquisition not to exceed an amount equal to five percent of the district's equalized assessed valuation. Monies in this fund cannot be permanently transferred or loaned to any other fund or used for any other purpose.

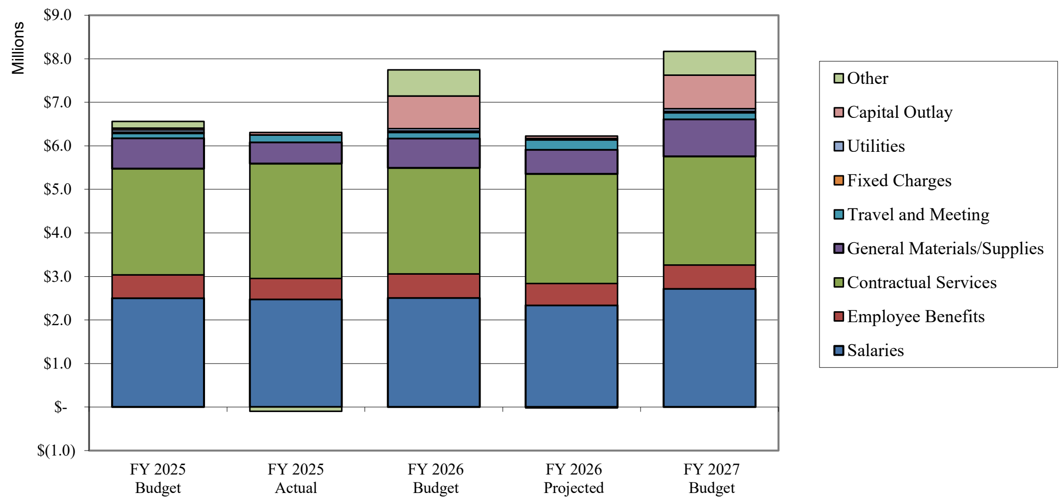
It is suggested that Protection, Health, and Safety levies, Building Bond Proceeds, Repair and Renovation Grants, and accumulation monies restricted from the Operations and Maintenance levy for building purposes be accounted for in a series of self-balancing accounts in this fund.

Auxiliary Enterprises Fund
Revenues and Expenditures

	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budget	FY 2027 Percent to Total	Budget % Change FY 2026 to FY 2027
REVENUES							
Tuition and Fees	$ 2,955,061	$ 2,674,600	$ 2,881,924	$ 2,963,874	$ 3,084,313	48.5%	7.0%
Sales and Services	1,283,328	1,475,318	1,470,755	1,382,429	2,037,055	32.0%	38.5%
Facilities Rental	547,675	535,792	571,008	590,419	606,240	9.5%	6.2%
Other Sources	617,980	669,468	865,980	581,123	635,980	10.0%	-26.6%
Total Revenues	5,404,044	5,355,178	5,789,667	5,517,845	6,363,588	100.0%	9.9%
EXPENDITURES							
Instruction	20,000	-	27,000	5,422	25,000	0.3%	-7.4%
Student Services	992,726	858,560	1,082,793	814,319	949,596	11.6%	-12.3%
Public Service	2,803,610	2,904,748	2,782,659	2,883,076	2,934,281	35.9%	5.4%
Auxiliary Services	2,511,779	2,371,354	3,594,750	2,360,320	4,003,398	49.0%	11.4%
Operations and Maintenance	2,500	-	37,500	18,631	37,500	0.5%	0.0%
Institutional Support	220,000	74,235	220,000	121,367	220,000	2.7%	0.0%
Scholarships, Student Grants, and Waivers	10,000	-	-	-	-	0.0%	
Total Expenditures	6,560,615	6,208,897	7,744,702	6,203,135	8,169,775	100.0%	5.5%
Excess (Deficiency) of Revenue over Expenditures	(1,156,571)	(853,719)	(1,955,035)	(685,290)	(1,806,187)		7.6%
Other financing sources(uses)							
Transfers(to) from other funds	467,113	467,113	505,940	480,940	193,940		-61.7%
Total Other Financing Sources	467,113	467,113	505,940	480,940	193,940		-61.7%
Excess (Deficiency) of Revenue over Expenditures and other Financing Sources	(689,458)	(386,606)	(1,449,095)	(204,350)	(1,612,247)		11.3%
BEGINNING FUND BALANCE	11,465,044	11,465,044	11,078,438	11,078,438	10,874,088		-1.8%
ENDING FUND BALANCE	$ 10,775,586	$ 11,078,438	$ 9,629,343	$ 10,874,088	$ 9,261,841		-3.8%

Auxiliary Enterprises Fund
Expenditures by Object

	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budget	FY 2027 Percent to Total	Budget % Change FY 2026 to FY 2027
Salaries	$ 2,502,117	$ 2,476,435	$ 2,507,326	$ 2,339,033	$ 2,716,532	33.3%	8.3%
Employee Benefits	532,172	474,479	549,582	500,954	543,547	6.7%	-1.1%
Contractual Services	2,444,456	2,640,839	2,437,830	2,515,074	2,499,339	30.6%	2.5%
General Materials/Supplies	696,930	488,658	676,144	553,878	849,638	10.4%	25.7%
Travel and Meeting	110,298	167,910	137,771	229,988	149,545	1.8%	8.5%
Fixed Charges	29,700	4,886	29,700	30,238	31,700	0.4%	6.7%
Utilities	50,000	-	60,000	-	65,000	0.8%	8.3%
Capital Outlay	42,272	51,917	747,272	53,808	767,195	9.4%	2.7%
Other	152,670	(96,227)	599,077	(19,838)	547,279	6.7%	-8.6%
Total Expenditures	$ 6,560,615	$ 6,208,897	$ 7,744,702	$ 6,203,135	$ 8,169,775	100.0%	5.5%



Auxiliary Enterprises Fund
By Division and Department
Fiscal Year 2027 Budget

	Revenue	Expenditures	Net Transfers	Surplus / (Deficit)
Provost				
Business & Social Science - Child Care	$ 450,000	$ 450,000	$ -	$ -
Resources for Learning - Library, Community Tutoring	6,700	6,821	-	(121)
Student Engagement - Athletic Facilities Rental, Event Management, Health & Recreation Center	1,500,720	1,716,644	-	(215,924) [1]
Student Involvement - Student Activities	-	469,751	386,940	(82,811) [1]
University Center	560,000	373,598	(218,000)	(31,598) [2]
Career & Technical Programs - Learning & Career Center	57,500	82,950	25,000	(450)
Total Provost	2,574,920	3,099,764	193,940	(330,904)
Workforce Solutions				
Continuing Education	2,329,868	2,578,370	-	(248,502) [1]
Conference & Event Management Rentals	347,300	435,439	-	(88,139) [1]
Apprenticeships		20,000		(20,000) [1]
Harper Business Solutions	375,000	359,241	-	15,759
Total Workforce Solutions	3,052,168	3,393,050	-	(340,882)
EVP Finance & Administrative Services				
Harper Store	55,000	62,993	(2,000,000)	(2,007,993) [3]
Dining Services	79,000	1,106,468	2,000,000	972,532 [3]
Institutional	600,000	470,000	-	130,000
Police	2,500	37,500	-	(35,000) [1]
Total EVP Finance & Administrative Services	736,500	1,676,961	-	(940,461)
FUND TOTALS	$ 6,363,588	$ 8,169,775	$ 193,940	$ (1,612,247)

Notes:

[1] Approved use of fund balance for capital reinvestment and institutional initiatives.

[2] Approved use of fund balance from programs moved to operating budgets.

[3] Planned fund balance transfer.

Restricted Purposes Fund
Revenues and Expenditures

	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budget	FY 2027 Percent to Total	Budget % Change FY 2026 to FY 2027
REVENUES							
ICCB Grants	$ 3,849,134	$ 2,268,808	$ 2,777,919	$ 2,306,120	$ 6,762,706	8.5%	143.4%
All Other State Government[1]	53,818,000	26,286,385	54,536,000	39,455,938	55,856,531	69.8%	2.4%
Federal Government	19,512,183	22,046,693	18,858,267	22,468,974	17,059,502	21.3%	-9.5%
Tuition and Fees	2,000	4,047	2,000	2,430	-	0.0%	-100.0%
Other Sources	270,300	277,362	523,000	271,498	344,750	0.4%	-34.1%
Total Revenues	77,451,617	50,883,295	76,697,186	64,504,960	80,023,489	100.0%	4.3%
EXPENDITURES							
Instruction[2]	1,692,299	11,481,227	1,761,357	16,702,543	2,334,034	2.3%	32.5%
Academic Support[2]	5,342,992	5,632,998	4,154,156	7,110,513	1,945,574	1.9%	-53.2%
Student Services[2]	2,201,970	3,747,021	3,271,318	6,415,618	3,284,039	3.2%	0.4%
Public Service[2]	305,789	743,873	203,684	938,070	140,000	0.1%	-31.3%
Auxiliary Services[2]	-	67,086	-	119,569	-	0.0%	
Operations and Maintenance[2]	2,268	1,669,377	-	3,083,829	900,000	0.9%	
Institutional Support[2]	64,145,991	8,917,096	74,824,838	12,677,006	74,303,912	73.1%	-0.7%
Scholarships, Student Grants, and Waivers	19,651,023	24,949,420	19,859,188	24,771,104	18,681,686	18.4%	-5.9%
Total Expenditures	93,342,332	57,208,098	104,074,541	71,818,252	101,589,245	100.0%	-2.4%
Excess (Deficiency) of Revenue over Expenditures	(15,890,715)	(6,324,803)	(27,377,355)	(7,313,292)	(21,565,756)		21.2%
Other financing sources(uses)							
Transfers(to) from other funds	1,790,000	8,537,027	4,538,076	1,839,000	(12,126,000)		-367.2%
Total Other Financing Sources	1,790,000	8,537,027	4,538,076	1,839,000	(12,126,000)		-367.2%
Excess (Deficiency) of Revenue over Expenditures and other Financing Sources	(14,100,715)	2,212,224	(22,839,279)	(5,474,292)	(33,691,756)		-47.5%
BEGINNING FUND BALANCE	45,505,392	45,505,392	47,717,616	47,717,616	42,243,324		-11.5%
ENDING FUND BALANCE	$ 31,404,677	$ 47,717,616	$ 24,878,337	$ 42,243,324	$ 8,551,568		-65.6%

[1] Includes contributions made on-behalf of the College to pension and OPEB plans. The SURS OPEB on behalf payment is excluded from the FY 2026 Projections because those figures have not been released by the State at the time of this publication.

[2] SURS on behalf expenditures are within Institutional Support for budgetary purposes and allocated across each program line for actuals.

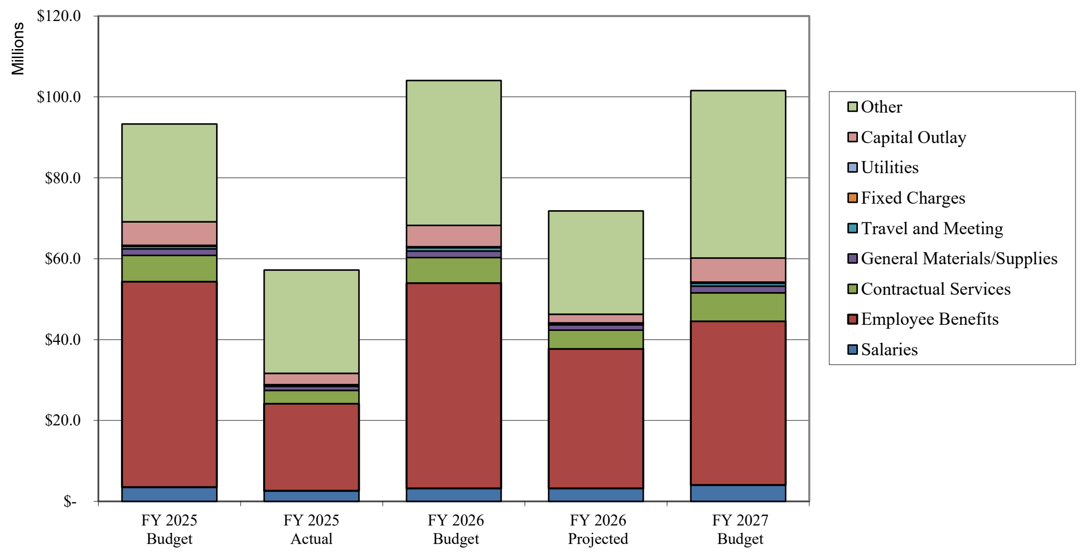
On-Behalf Payment Amounts	50,000,000	20,925,172	50,000,000	33,915,753	40,000,000

Restricted Purposes Fund
Expenditures by Object

	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budget	FY 2027 Percent to Total	Budget % Change FY 2026 to FY 2027
Salaries	$ 3,486,046	$ 2,639,240	$ 3,238,178	$ 3,188,314	$ 4,050,137	4.0%	25.1%
Employee Benefits[1]	50,873,892	21,535,208	50,740,470	34,513,450	40,485,875	39.9%	-20.2%
Contractual Services	6,442,865	3,282,359	6,341,064	4,651,047	6,997,480	6.9%	10.4%
General Materials/Supplies	1,623,923	1,024,341	1,558,793	1,298,888	1,704,892	1.7%	9.4%
Travel and Meeting	630,381	183,255	832,146	215,428	696,363	0.7%	-16.3%
Fixed Charges	207,636	174,382	231,133	215,087	231,133	0.2%	0.0%
Utilities	43,423	31,428	48,885	31,276	48,885	0.0%	0.0%
Capital Outlay	5,832,730	2,805,708	5,278,566	2,174,702	5,967,035	5.9%	13.0%
Other	24,201,436	25,532,177	35,805,306	25,530,060	41,407,445	40.8%	15.6%
Total Expenditures	$ 93,342,332	$ 57,208,098	$ 104,074,541	$ 71,818,252	$ 101,589,245	100.0%	-2.4%

[1] Includes contributions made on-behalf of the College to pension and OPEB plans. SURS OPEB on behalf payment is excluded from the FY 2026 Projections because those figures have not been released by the State at the time of this publication.

	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budget
On-Behalf Payment Amounts	$ 50,000,000	$ 20,925,172	$ 50,000,000	$ 33,915,753	$ 40,000,000



Working Cash Fund
Revenues and Expenditures

	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budget	FY 2027 Percent to Total	Budget % Change FY 2026 to FY 2027
REVENUES							
Other Sources	$ 785,000	$ 919,610	$ 800,000	$ 912,355	$ 550,000	100.0%	-31.3%
Total Revenues	785,000	919,610	800,000	912,355	550,000	100.0%	-31.3%
EXPENDITURES							
Total Expenditures	-	-	-	-	-		
Excess (Deficiency) of Revenue over Expenditures	785,000	919,610	800,000	912,355	550,000		-31.3%
BEGINNING FUND BALANCE	18,214,546	18,214,546	19,134,156	19,134,156	20,046,511		4.8%
ENDING FUND BALANCE	$ 18,999,546	$ 19,134,156	$ 19,934,156	$ 20,046,511	$ 20,596,511		3.3%

Debt Obligations

In the tax-capped portions of Illinois, the only bonded debt that can be incurred without voter approval are alternative revenue bonds and the bonding authority available within the debt service extension base. The tax cap laws limit debt to 1994 levels (when tax caps were applied) unless a referendum is approved by the voters. Starting in 2009, the law was amended to allow a CPI factor to be applied to the debt service extension base. For tax levy year 2025 the College's debt service extension base is $3.1 million, based on the December 2024 CPI rate, capped at 5%. The College has a long-term financial plan which includes utilizing these funds for necessary expenditures. The College plans to sell limited bonds of approximately $5.0 million in FY 2027 under the debt service extension base to help fund capital projects identified in the campus master plan.

Two successful referendums, $153.6 million in November 2008 and $180 million in November 2018 account for 97% of the outstanding debt. The 2008 series was refunded in 2017 resulting in millions in interest savings. In November 2018 a new $180 million referendum was passed, with bonds sold in October 2020. These referendums are providing a funding stream for building and repairing and replacing physical plant assets.

The College's debt is modest compared to limits set by the state statute. The debt limit set by law is $841.0 million based on 2.875% of the 2025 estimated equalized assessed valuation of $29.2 billion. The College's outstanding principal is $196.7 million, well below the statutory limitation of $841.0 million. A schedule of debt maturities follows on the next page.

Principal and interest payments on debt are paid from the Bond and Interest Fund. A financial summary of that fund follows the debt maturities schedule.

Moody's is a credit-rating service that renders opinions on the ability of a bond-issuer to repay its debt obligations. The criterion that go into analyzing a community college's debt focus on the college's role in providing educational services to its market, the level of financial stability provided by its reserves, its relative debt burden, and its ability to generate consistent operating results.

The College continues to have an outstanding financial reputation as evidenced by its Aaa bond rating issued by Moody's, which is the highest rating it awards. At the time the rating was originally issued in 2001, the College was one of only three community colleges in the United States, and the only one in Illinois, to be granted the Aaa rating. This rating has been maintained and was most recently reaffirmed by Moody's in February 2025. Moody's has issued credit ratings for approximately 140 community colleges nationwide.

The College's credit rating should result in lower interest rates on the College's future bond issuances. The Aaa credit rating is especially important to the taxpayers of the district at this time of financial uncertainty. Districts that have lower ratings will not only pay more interest, but it inhibits their ability to attract buyers for their bonds, because the insurance used to provide coverage for poorer ratings is either no longer available or is considered suspect by bond buyers.

WILLIAM RAINEY HARPER COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 512

Schedule of Debt Maturities (Unaudited)
For the year ended June 30, 2026

Total Change in Bond Principal	
Balance at July 1, 2025	$ 212,340,000
Bonds issued during the year	—
Bonds retired during the year	(15,600,000)
Balance at June 30, 2026	$ 196,740,000

General Obligation Refunding Bonds - Series 2017B

	Interest Rate	Amounts due during year Principal	Amounts due during year Interest	Total
2026-2027	5.000	11,500,000	1,560,000	13,060,000
2027-2028	5.000	12,310,000	964,750	13,274,750
2028-2029	5.000	13,140,000	328,500	13,468,500
Total		$ 36,950,000	$ 2,853,250	$ 39,803,250

General Obligation Bonds - Series 2020

	Interest Rate	Amounts due during year Principal	Amounts due during year Interest	Total
2026-2027	4.000	2,305,000	5,150,013	7,455,013
2027-2028	4.000	2,475,000	5,054,413	7,529,413
2028-2029	4.000	2,680,000	4,951,313	7,631,313
2029-2030	4.000	16,905,000	4,559,613	21,464,613
2030-2031	4.000	17,905,000	3,863,413	21,768,413
2031-2032	4.000	13,005,000	3,245,213	16,250,213
2032-2033	3.000	13,860,000	2,777,213	16,637,213
2033-2034	3.000	14,620,000	2,350,013	16,970,013
2034-2035	3.000	15,405,000	1,899,638	17,304,638
2035-2036	3.000	16,220,000	1,425,263	17,645,263
2036-2037	3.000	17,065,000	925,988	17,990,988
2037-2038	3.000	17,940,000	400,913	18,340,913
2038-2039	2.375	5,550,000	65,906	5,615,906
Total		$155,935,000	$36,668,906	$192,603,906

Limited Tax Bonds – Series 2025

	Interest Rate	Amounts due during year Principal	Amounts due during year Interest	Total
2026-2027	5.000	2,890,000	120,500	3,010,500
2027-2028	5.000	965,000	24,125	989,125
Total		$ 3,855,000	$ 144,625	$ 3,999,625

Bond and Interest Fund
Revenues and Expenditures

	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budget	FY 2027 Percent to Total	Budget % Change FY 2026 to FY 2027
REVENUES							
Local Government	$ 23,993,740	$ 23,273,558	$ 24,642,739	$ 25,131,731	$ 24,387,966	98.0%	-1.0%
Other Sources	480,000	838,467	750,000	555,751	500,000	2.0%	-33.3%
Total Revenues	24,473,740	24,112,025	25,392,739	25,687,482	24,887,966	100.0%	-2.0%
EXPENDITURES							
Institutional Support							
Fixed Charges	22,778,889	22,778,888	23,280,930	23,280,929	23,525,513	100.0%	1.1%
Other	5,500	2,731	5,500	1,425	5,500	0.0%	0.0%
Total Institutional Support	22,784,389	22,781,619	23,286,430	23,282,354	23,531,013	100.0%	1.1%
Total Expenditures	22,784,389	22,781,619	23,286,430	23,282,354	23,531,013	100.0%	1.1%
Excess (Deficiency) of Revenue over Expenditures	1,689,351	1,330,406	2,106,309	2,405,128	1,356,953		-35.6%
Other financing sources(uses)							
Transfers(to) from other funds	-	-	-	-	(8,000,000)		
Total Other Financing Sources	-	-	-	-	(8,000,000)		
Excess (Deficiency) of Revenue over Expenditures and other Financing Sources	1,689,351	1,330,406	2,106,309	2,405,128	(6,643,047)		-415.4%
BEGINNING FUND BALANCE	14,232,422	14,232,422	15,562,828	15,562,828	17,967,956		15.5%
ENDING FUND BALANCE	$ 15,921,773	$ 15,562,828	$ 17,669,137	$ 17,967,956	$ 11,324,909		-35.9%

Master Planning and Capital Projects

In the fall of 2018, Harper College's district passed a $180 million capital bond referendum. This will fund major building and renovation projects as well as maintain and improve campus infrastructure identified in the updated Campus Master Plan, finalized in June 2021. Every five years the Master Plan is updated, this latest plan creating a vision for the campus through 2031. The College's Master Plan document can be found here. The Master Plan document details the campus, the College's planning goals, campus programming, campus development, implementation plans, and wayfinding and signage.

Facility projects outside of the Campus Master Plan activities are proposed through the annual facility budget planning process. Departments across campus compile their facility requests each fall. Requests are evaluated by area leadership to determine whether the proposed projects align with divisional goals and if they merit advancement to the facility cost estimate phase. Approved projects are forwarded to the facilities team to compile detailed cost estimates. After cost estimates are completed, project requests are presented to the Executive Cabinet for review and approval before inclusion in the annual budget proposal to the Board.

Other sources of funding for capital projects include non-referendum limited obligation bonds issued every two years yielding around $5 million, operating surpluses, and an annual small project operating budget of $250,000 used for projects under $25,000.

The capital projects budget is primarily provided for in the Operations and Maintenance (Restricted) Fund. The budget for FY 27 includes total capital projects of $212.1 million.

	Estimated Project Cost	FY 2027 Budget
Building Integrity	$ 245,900	$ 245,900
Sustainability	$ 720,000	$ 715,900
Renewal	$ 2,231,685	$ 2,134,192
Safety and Statutory	$ 41,737,276	$ 37,488,947
System Reliability	$ 21,502,847	$ 16,288,763
Other Renovations	$ 13,940,850	$ 13,687,055
Master Plan	$ 84,685,000	$ 68,759,135
Canning Center	$ 109,155,822	$ 60,784,291
Grand Total	$ 274,219,380	$ 200,104,183
Contingency		$ 12,000,000
Total Budget	$ 274,219,380	$ 212,104,183

The FY 27 budget includes two major building projects: Canning Student Center and the Business and Social Sciences Center. The Emergency Services Training Center was completed and opened in FY 26.

Canning Student Center and University Center

The Canning Student Center and University Center will be a welcoming beacon in our community. This new front door to campus will centralize services that are critical to student success, convene campus life activities to help foster students' sense of belonging, and house the University Center and Hospitality Management programs. The University Center has partnered with DePaul University, Northern Illinois University, Roosevelt University and Southern Illinois University to offer bachelor's degree programs that can be completed while staying on Harper's campus, offering an affordable and convenient path to a four-year degree.

The FY 27 budget includes the $101.6 million Canning Center and University Center project, which is state-run (Capital Development Board) and requires the College to contribute matching funds. The Canning Center and University Center, on hold for many years and part of the previous master plan, is now moving forward with the College breaking ground in FY 25 with an anticipated completion time in Summer, 2027. The estimated project cost increased to $101.6 million from $83.0 million due to the rise in construction costs following the pandemic. The project is partially funded by a state contribution of $46.4 million.

Business and Social Sciences Building

Another major project is the $78.0 million construction of the Business and Social Sciences Center. The project is a key element in the College's Master Plan. The building will modernize infrastructure, create flexible learning spaces and expand opportunities for programs that meet our community's evolving needs. The Business and Social Sciences Building will include a Moot Courtroom, Early Childhood Laboratory School, Studio V boutique, and a 300-seat flexible theatre/auditorium. The building is scheduled to open in Winter 2028/Spring 2028 semester.

Emergency Services Training Center (Completed in FY 26)

The third major project is the $9.3 million Emergency Services Training Center opened in FY 26. The Center will prepare the next generation of first responders and address the evolving training needs of local fire departments. The training tower is designed to deliver hands-on, real-world training for both

Harper students pursuing fire science degrees and career first responders seeking to enhance their skills with modern training props, live fire areas and simulation technology. Students, faculty and participants will use the adjacent classroom building to prepare for simulations and debrief afterward.

New Construction's Impact on the Operating Budget
As part of the College's long-term strategic investment in campus infrastructure, 244,000 square feet of new construction is currently underway. Approximately half of this space represents new net facilities, while the remainder replaces aging structures with modern, more efficient buildings. These projects are designed to enhance academic, student support, and operational capabilities while aligning with the College's sustainability and space utilization goals.

The financial impact of these capital improvements is being closely monitored through the College's five-year financial planning process. Operational cost projections—including utilities, maintenance, and staffing—are being integrated into multi-year budget models to ensure long-term affordability. By replacing older facilities with more energy-efficient designs and consolidating space where appropriate, the College aims to mitigate increases in operating expenses and preserve budgetary flexibility. This disciplined approach supports both the immediate needs of the campus and the long-term financial health of the institution.

Other Capital Projects
In addition to new construction, the College remains committed to addressing critical infrastructure and maintenance needs across campus. Projects targeting HVAC systems, roofing, electrical upgrades, and other core utilities are being prioritized to ensure the reliability and safety of campus operations. These investments are essential to maintaining a high-quality learning environment and minimizing disruptions to academic and administrative functions.

By proactively funding these initiatives, the College is working to avoid the accumulation of deferred maintenance, which can lead to higher long-term costs and operational inefficiencies. Maintenance planning is integrated into the five-year financial framework, allowing for systematic assessment and timely allocation of resources. This approach reflects the College's ongoing commitment to stewardship of its physical assets and reinforces its focus on long-term sustainability and fiscal responsibility.

A financial summary of the Operations and Maintenance (Restricted) Fund and a detailed list of all budgeted capital projects follow.

Operations and Maintenance (Restricted) Fund
Revenues and Expenditures

	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2027 Budget	FY 2027 Percent to Total	Budget % Change FY 2026 to FY 2027
REVENUES							
Local Government	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 45,000	1.2%	0.0%
Tuition and Fees	460,000	493,453	500,000	570,052	500,000	12.8%	0.0%
Other Sources	8,478,600	6,626,107	8,398,600	5,140,157	3,350,000	86.0%	-60.1%
Total Revenues	8,983,600	7,164,560	8,943,600	5,755,209	3,895,000	100.0%	-56.4%
EXPENDITURES							
Institutional Support							
Contractual Services	13,703,060	8,228,496	27,833,794	5,216,564	30,121,384	14.2%	8.2%
Materials and Supplies	-	49,822	-	3,892	-	0.0%	
Fixed Charges	519,446	223,782	-	1,417	75,000	0.0%	
Utilities	-	8,443	-	626	-	0.0%	
Capital Outlay	41,126,590	14,393,984	100,999,025	17,120,531	169,982,796	80.1%	68.3%
Other	-	103,175	-	2,687	125,000	0.1%	
Provision for Contingency	2,000,000	-	2,000,000	-	12,000,000	5.7%	500.0%
Total Institutional Support	57,349,096	23,007,702	130,832,819	22,345,717	212,304,180	100.0%	62.3%
Total Expenditures	57,349,096	23,007,702	130,832,819	22,345,717	212,304,180	100.0%	62.3%
Excess (Deficiency) of Revenue over Expenditures	(48,365,496)	(15,843,142)	(121,889,219)	(16,590,508)	(208,409,180)		-71.0%
Other financing sources(uses)							
Proceeds from bond issue	-	4,953,594	-	-	5,000,000		
Transfers(to) from other funds	-	-	-	-	21,916,000		
Total Other Financing Sources	-	4,953,594	-	-	26,916,000		
Excess (Deficiency) of Revenue over Expenditures and other Financing Sources	(48,365,496)	(10,889,548)	(121,889,219)	(16,590,508)	(181,493,180)		-48.9%
BEGINNING FUND BALANCE	210,726,016	210,726,016	199,836,468	199,836,468	183,245,960		-8.3%
ENDING FUND BALANCE	$ 162,360,520	$ 199,836,468	$ 77,947,249	$ 183,245,960	$ 1,752,780		-97.8%

FY 2027 Capital Projects

				Project Description		Project Estimated Cost	FY 2027 Budget
		Building Integrity					
0133	57090	Annual	Roof Survey/Repairs Annual	Annual roof survey and study followed by repairs to maintain the manufacturer's warranty where applicable and maintain water-tight roofs.		$ 245,900	$ 245,900
					TOTAL	$ 245,900	$ 245,900
		Sustainability					
0133	56983	New	Bldg M Pool Pit HVAC Duct Bank Remediation	Inspecting, repairing, or removing deteriorated sections to prevent structural damage, water intrusion, and safety hazards. Remediation will ensure the area remains safe and functional while protecting surrounding building systems. Includes study to verify budget and scope of work.		120,000	120,000
0138	57013	New	Campus Micro Forests Pilot Program	The Micro Forests Pilot Project will install small, densely planted native forest areas on campus to support sustainability and environmental resilience.		75,000	75,000
0138	57011	New	Campus Waste Audit & Reduction Plan (5 yrs)	Conduct a campus-wide waste audit to evaluate waste streams, diversion rates, and current disposal practices. Identify opportunities to reduce landfill waste, improve recycling efforts, as well as recommendations for additional receptacles and improved signage to increase compliance.		32,000	32,000
0138	57012	New	Campus 2026 Climate Action Plan	Update the 2013 Campus Climate Action Plan to reflect current energy use, emissions data, regulatory requirements, and sustainability goals. Support informed decision-making to reduce greenhouse gas emissions and improve campus resilience.		30,000	30,000
0133	53020	Annual	Landscaping and Irrigation Annual Maintenance	Replace failing irrigation controllers and components to meet institutional effectiveness measure for water consumption reduction. Replace damage across campus. Annual requirement. Includes study to identify sustainable options		78,000	78,000
0133	51330	Annual	Campus Lighting Control Annual Maintenance	Lighting upgrades to LED and annual maintenance for controls throughout the College		50,000	50,000
0138	57022	Annual	Lake Harper Annual Bacteria Testing, Treatment, Mitigation	Annual bacteria testing is required to monitor water quality, identify potential public health risks, and detect elevated bacteria levels that may result from stormwater runoff, wildlife activity, or seasonal environmental conditions.		35,000	35,000
0133	56660	Carryover	Bldg M Install Pool Pit HVAC System	Pool Pit should have it's own make up air unit. This will be a sustainability initiative.		300,000	295,900
					TOTAL	$ 720,000	$ 715,900
		Renewal					
0135	56990	New	Bldgs D + W Replace Corridor Carpet	Corridor Carpet Replacement at Buildings D and W.		282,000	282,000

FY 2027 Capital Projects

				Project Description	Project Estimated Cost	FY 2027 Budget
0133	53140	Annual	Annual Exterior Gathering Area Improvements	Annual exterior gathering area improvements, tables, benches, trash and recycling containers	125,000	125,000
0133	52800	Annual	Annual Exterior Signage Maintenance	Annual refurbishing of vehicular and external directional signage across campus	100,000	100,000
0133	56954	Annual	Landscaping Maintenance and Design	Landscape architect (LA) design fees, ensuring expert planning and oversight, seasonal planting, as well as the installation of new materials to maintain a functional and visually appealing property	76,000	76,000
0133	54120	Annual	Bldg M Gym Floor Recoating and Striping Repair	Annual maintenance of Building M Gymnasium wood flooring and synthetic flooring maintenance to include recoating wood flooring and correcting damaged striping to extend life of floor	75,000	75,000
0135	56160	Annual	Annual Furniture Maintenance	Annual maintenance and repair of damaged furniture across the campus.	50,000	50,000
0133	56150	Annual	Annual Window Blind Maintenance	Annual maintenance and replacement of window blinds across the campus.	50,000	50,000
0135	56690	Increase	Bldg M Repair Stainless Steel Pool Surround	Repair stainless steel pool surround due to pitting of the metal and add connections for lane lines at shallow end.	507,285	507,285
0135	56948	Increase	Bldgs T & U Overhead Door Replacements	Buildings T and U Overhead Door Replacements: replace existing overhead doors at Buildings T and U with insulated overhead doors to improve energy efficiency.	248,100	241,369
0135	56951	Increase	Bldg L Spray Booth repair/replace	Spray Booth needs repair or replace. Replace outside exhaust fans and controls.	167,300	162,275
0133	56270	Carryover	Building L Window Reglazing Assessment and Design	Replacing the glazing at all windows at the north side of Building L	286,000	258,910
0133	56350	Carryover	Bldg A Flooring Upgrades	Replace VCT flooring in Building A corridors - 2nd, 3rd Floors, southwest stair landings	189,000	130,353
0135	56959	Carryover	Bldg D Flooring Upgrades	Replace flooring at lounge area outside Starbucks	60,000	60,000
0135	56975	Carryover	Bldg W President's Conference Room W302 table	Building W, President's Conference Room W302: Upgrade conference table to add power.	16,000	16,000
				TOTAL	$ 2,231,685	$ 2,134,192

Safety and Statutory

0138	57007	Annual	Sidewalk Maintenance 2027	Annual maintenance and replacement of sidewalks that were damaged over the winter	647,850	647,850

FY 2027 Capital Projects

				Project Description	Project Estimated Cost	FY 2027 Budget
0138	57008	Annual	Exterior Stair and Retaining Wall Maintenance 2027	Annual exterior stair and retaining wall repairs	688,380	688,380
0138	57006	Annual	Parking Lot Maintenance 2027	Annual maintenance of the parking lots and roadways for safety and to extend the life of the surfaces	598,185	598,185
0133	55430	Annual	Exterior Stairs and Retaining Wall Repairs 2025	Annual exterior stair and retaining wall repairs	596,000	247,075
0138	57009	Annual	Parking Garage Maintenance 2027	Annual inspection and maintenance of the parking garage for safety and to extend the life of the structure	197,340	197,340
0133	56390	Annual	Risk Management Annual Maintenance	Risk management annual maintenance to include eye wash stations, hazardous waste pickup, lab hood testing and any emergency water and/or mold sampling on campus upon request.	60,000	60,000
0133	53400	Annual	Running Track Resurface	Annual repairs to running track	50,000	50,000
0133	53370	Annual	Annual Accessibility Upgrades	Accessible upgrades to comply with Americans with Disabilities Act (ADA) Standards for Accessible Design. Annual project plus funds for old openers upgrade and replacement	50,000	50,000
0133	54570	Annual	Call Box Maintenance	Annual maintenance of the wireless call box system including hardware components and software upgrades to maintain the reliability of the system to maintain safety and security	30,000	30,000
0109	55290	Increase	Athletic Field Improvements	Upgrade Athletic Fields and Track to Support Division II Requirements. Feasibility Study to identify scope of work, budget, and schedule.	13,916,000	13,782,272
0109	56910	Carryover	Parking Lot 2,3,4 replacement	The replacement of parking lots 2, 3, and 4 is necessary to address deteriorating conditions, ensure compliance with updated safety and accessibility standards, incorporate sustainable materials, and improve stormwater management to enhance environmental stewardship.	12,069,800	11,841,000
0133	56640	Increase	LCC Parking Lot Restoration	Replace parking lot at LCC	4,239,000	2,725,073
0133	52950	Carryover	OSHA Roof Compliance	Multi-year project to install guards and anchors on roofs to comply with OSHA requirements Additional funds needed to complete Buildings A, E, F, G, L, P, S, T, U and V.	1,653,893	20,738
0133	54500	Carryover	Replace parking lot lighting main campus and LCC	Main Campus and LCC: Replace parking lot lighting with LED Lighting in lots two through fourteen, ring road and walkway lighting. Feasibility study completed. $1,530,000. to be phased over three years	1,530,000	1,482,127
0133	56914	Carryover	Stormwater Mgmt Improvements	Install storm water retention at the east side of Campus to address Metropolitan Water Reclamation District deficiencies.	1,500,000	1,380,800
0133	56924	Carryover	Exterior Stairs and Retaining Wall Repairs 2026	Annual maintenance and replacement of exterior stairs and retaining walls. Annual requirement	655,600	616,225

FY 2027 Capital Projects

				Project Description	Project Estimated Cost	FY 2027 Budget
0133	56925	Increase	Sidewalk Maintenance 2026	Annual maintenance and replacement of sidewalks that were damaged over the winter. Annual requirement	791,200	747,947
0133	56926	Carryover	Parking Lot Maintenance 2026	Annual maintenance of the parking lots and roadways for safety and to extend the life of the surfaces. Annual requirement	569,700	526,625
0135	56930	Carryover	LCC Restroom Upgrades	LCC's only All-Gender restrooms are original to the building and do not meet current accessibility code. They now are failing from public use, given they do not have industrial-capacity plumbing. Remodeling to ADA specifications will require significant demolition, as the two single restrooms are not wheelchair accessible and have brick walls, though there is unused room on either side to expand (including a 3rd toilet facing an inner office). The restrooms are in a high-circulation space. This is a high priority given its equity significance, and both site users and SAFE ERG are alerted and concerned about the precariousness of the restrooms.	522,600	517,800
0133	53660	Carryover	Security Cameras Upgrade	Security camera transition from a failing video platform (Video Viewer) to updated video platform Avigilon, 205 current cameras	330,964	287,179
0133	56570	Increase	Bldgs E,W Lighting + Controls Upgrades	Upgrade controls at Building E lecture rooms and Building W amphitheater, and lighting in Building W. Feasibility study included to identify options and verify budget.	300,000	271,706
0133	56927	Carryover	Parking Garage Maintenance 2026	Annual inspection and maintenance of the parking garage for safety and to extend the life of the structure. Annual requirement	179,400	179,400
0133	56560	Carryover	Bldg E Provide Redundant Fiber from Bldg A to E	Provide redundant Fiber from Building A to Building E.	160,000	151,825
0133	56450	Increase	Bollards Main Campus + LCC	Add bollards to main campus and LCC per Emerg. Prep. Tetra Tech report. Feasibility study is required to identify locations, quantity and underground conditions.	111,964	100,000
0133	56952	Carryover	Bldg Y Data Center fire suppression	Replace the fire suppression system in the Y data center.	85,900	85,900
0133	56955	Carryover	Bldg R Chair Lift Replacement	Replace the existing chair lift that provide ADA access to lower level of the Amphitheater.	76,000	76,000
0133	56440	Carryover	Bldgs A,D,I,V Emergency Safety Stations	Emergency safety station thermostatic mixing valves upgrade: Provide ANSI Z358.1 compliant thermostatic mixing valves for emergency safety stations at mechanical rooms in Buildings A, D, I and V.	37,500	37,500
0135	56964	Carryover	Bldg W Storage Feasibility Study	Equipment Storage area for tables, chairs and other daily equipment for Wojcik Conference Center. Feasibility Study required to identify options and budget.	26,000	26,000
0133	56965	Carryover	Automatic Closing Fire Assemblies Testing	Automatic Closing Fire Assemblies Testing Required - buildings M, R, L, C, F, H, Z etc.	26,000	26,000
0133	54460	Carryover	Sprinkler system testing	Fire Alarm Systems - 5 year Testing of sprinklers and standpipes Required for multiple buildings - For Compliance with the Palatine Fire Prevention Department .	26,000	26,000

FY 2027 Capital Projects

				Project Description	Project Estimated Cost	FY 2027 Budget
0133	56973	Carryover	Bldg M Building wide audio system corrective work	Building wide audio system corrective work to network paging station, audio processor, touch panel controller and touch panel mount	12,000	12,000
				TOTAL	$ 41,737,276	$ 37,488,947

System Reliability

				Project Description	Project Estimated Cost	FY 2027 Budget
0133	57004	New	Bldg W HVAC Upgrades	Upgrade the HVAC systems serving Building W to improve reliability, energy efficiency, occupant comfort, and system performance	1,000,000	1,000,000
0133	57023	New	Bldgs X,Y,Z Replace Crossflow Cooling Towers (CT-Z1, CT-Z2)	Replace crossflow cooling towers and associated condenser water pumps.	628,200	628,200
0133	56984	New	Bldg B Side Stream Filtration for Hot/Cold Water Loops	Install a side stream filtration system on the hot and cold water closed loops to remove debris and improve water quality. The system will enhance efficiency, reduce wear on pumps and equipment, lower maintenance costs, and extend the life of mechanical systems, supporting both operational reliability and sustainability goals.	550,000	550,000
0133	57026	New	Building D HVAC Upgrades	Upgrade the HVAC systems serving Building D to improve reliability, energy efficiency, occupant comfort, and system performance	250,000	250,000
0133	56981	New	Bldgs B,D,T,HPC Plumbing Upgrades	Plumbing Upgrades for Bldgs. B,D,T,HPC	164,300	164,300
0133	57027	New	Building W Heat Exchangers	Replace heat exchanger and associated heating water pumps	139,200	139,200
0133	56988	New	Bldgs X,Y,Z Mechanical Systems Commissioning	HVAC upgrades have been identified through the Commissioning process to address noted deficiencies in system performance, control sequences, equipment operation, and overall energy efficiency.	65,800	65,800
0133	57005	New	LCC Install Isolation Valves/Drains	Feasibility study to identify the scope of work required to install Isolation valves and drains at LCC to isolate domestic water service and hydronic heating piping at LCC.	36,000	36,000
0133	56996	New	Bldg G HVAC upgrades	Upgrade the HVAC system that serves the office area of the Warehouse.	32,000	32,000
0133	56986	New	Bldg M Replace Relief Dampers	Replace the failing building relief dampers.	4,800	4,800
0133	52650	Annual	Campus Steam Line and Piping Maintenance Annual	Annual campus-wide steam line maintenance, insulation and valves	300,000	300,000

FY 2027 Capital Projects

				Project Description	Project Estimated Cost	FY 2027 Budget
0133	52790	Annual	Lennel System Maintenance Annual	Annual maintenance of the card access system including hardware components and software upgrades to maintain the reliability of the system to maintain safety and security	300,000	300,000
0133	53040	Annual	Annual BAS Hardware/Software Updates and Maintenance	Annual building automation systems hardware and software upgrades and maintenance	250,000	250,000
0133	52220	Increase	Campus Infrastructure: Y211 Data Center	Upgrade IT closet HVAC and power throughout campus.	1,640,100	325,968
0133	54670	Increase	Bldg L HVAC Upgrades	Building L HVAC Upgrades: Replace make-up air unit in the wood shop (L130)	875,868	674,670
0133	53010	Increase	Bldg Y 211 data center air conditioning unit	Bldg. Y 211 data center air conditioning unit tie in to fire suppression system. Replace the second Liebert air conditioner in Y data center.	701,200	671,490
0133	56280	Increase	Bldg C Electrical Service Upgrade	New service feeders underground and raceway within building P to MSB, current served from Building A and re-route 20A 1P 120V branch circuits to building C branch circuit panelboards	533,500	494,488
0133	54700	Increase	Bldg S Electrical Service Upgrades	Replace switchboard and increased service transformer kVA with primary/secondary feeders to accommodate existing DP-U serving Buildings U and T	369,050	292,002
0133	56945	Increase	Bldg W HVAC Upgrades	HVAC improvements identified after commissioning are necessary to optimize system performance, address deficiencies, and ensure energy efficiency and occupant comfort.	246,500	201,300
0133	52210	Carryover	Campus HVAC Improvements	Multi-year project to replace failing variable speed drives for HVAC units in Buildings R, X, Y & Z: Phase II and III Buildings R, Z and Y AHU-3	2,831,600	788,585
0133	56915	Carryover	Arc Flash/Electrical Equip Maintenance	Perform arc flash study, affix arc flash labeling to equipment and provide infrared scanning of all electrical equipment at Buildings, A, B, C, D, E, F, H, L, M, P, R, V, W, X, Y, Z, and LCC. This will be phased	2,234,100	2,234,100
0133	56917	Carryover	Bldg C HVAC Upgrades	The upgrades include replacement of first floor air handling unit, second floor air handling associated controls, add VAV terminal units to each of the existing multizone zones, and Existing BAS (Building automation system). BAS upgrade to include a supervisory controller and associated infrastructure and migration to the new system	1,575,600	1,575,600
0133	54070	Carryover	BAS Improvements Bldgs R W X Y Z	Buildings R, W, X, Y and Z Building Automation System Improvements: Phase III, Buildings R and Y Terminal units. Replace original obsolete Honeywell XL-15 controllers with upgraded controllers in Buildings R, W, X, Y and Z. Final phase, total cost $2,221,000	1,413,500	516,539

FY 2027 Capital Projects

				Project Description	Project Estimated Cost	FY 2027 Budget
0133	56919	Carryover	LCC HVAC Upgrades	Replace boilers B-LCC1 and B-LCC2 and associated pumps, AHU-LCC1 (24,900 cfm) and associated controls, AHU-LCC2 (24,900 cfm) and associated controls, AHU-LCC3 (3,000 cfm) and associated controls, upgrade building automation system (Niagara 4 JACE 9000 supervisory controller and associated infrastructure). Total Project cost = $4,021,677	1,005,419	1,005,419
0133	54680	Carryover	Tunnel Repairs Phase IV	Tunnel Repairs: Repair or replace steam pipes, racks, etc. that have corroded which is increasing the risk of possible utility failure. Multiyear project. Feasibility study in progress to determine scope of work.	904,000	896,200
0133	56923	Carryover	Bldgs R, W BAS Improvements	Buildings R and W Terminal units. Replace original obsolete Honeywell XL-15 controllers with upgraded controllers in Buildings R and W.	665,500	665,500
0133	53620	Carryover	Bldg B Motor Control Center Replacement	The MCC-1 in Building B is 46 years old and at the end of its useful life	660,900	350,057
0133	53470	Carryover	Tunnel Repairs Phase III (CDB)	Utility tunnels repairs Phase III: replacement of expansion joints, condensate piping, gate valves, pipe supports, and demolition of abandoned components Capital Development Board (CDB) project (Harper's share $135,825)	543,300	437,936
0133	56934	Carryover	Bldg E replace BAS and HVAC systems	Add a supervisory controller and associated infrastructure. As equipment is replaced the controls will be replaced and migrated to the new Niagara 4 system.	285,600	285,600
0133	56936	Carryover	LCC Underground Sewer Line Replacement	Replace the existing underground sewer line that has settle and has begun to fail.	184,800	183,600
0133	56938	Carryover	Bldgs A,M,P,R Plumbing Upgrades	Upgrades include replacement of sump pumps and sewage ejector in rooms and below stairwell , replacement of sump pump and sewage ejector discharge piping in pool Equipment Room, replacement of sump pumps in Mechanical Room(Provide dielectric unions on sump pump discharge, new basin lid, and sump pump controller connected to BAS), and replacement of the following Building R pumps; under slab drainage sump pump , perimeter drain tile sump pump , sewage ejector, elevator sump pump , elevator sump pump.	177,950	177,950
0133	56941	Carryover	Bldg R Heat Exchanger	Replace heat exchanger and associated heating water pumps.	152,500	152,500
0133	56942	Carryover	Bldgs A,D,E,H,L Master Thermostatic Mixing Valves	Provide master thermostatic mixing valves in to ensure consistent water temperature, improving user safety and system efficiency as required by code.	142,500	142,500
0133	56620	Carryover	Bldgs L,V Water Heater Upgrades	Buildings L and V Water Heater Upgrades	126,000	126,000
0133	56946	Carryover	Bldgs I, L & LCC Backflow Preventer Upgrades	The upgrades include replacement of the following backflow preventors: Mechanical Room I001, Building L main domestic water service, and LCC main domestic water service.	107,240	107,240

FY 2027 Capital Projects

				Project Description	Project Estimated Cost	FY 2027 Budget
0133	56949	Carryover	Bldg B Replace RTU	Replace the packaged rooftop unit RTU-B3 (4 tons) serving the conference room and workroom	94,820	94,820
0133	53590	Carryover	Bldg M Pool Equipment Room and Mechnical Loft	Add roof access for routine maintenance, install hoist for loft, chemical system for pool	87,000	70,018
0133	56530	Carryover	Bldgs D,H Mechanical Systems Commissioning	Rebalance and recommission mechanical systems. Recommission the existing chiller plant, heating water system, air handling units and 25% of all zone controls to ensure operation is in compliance with the construction documents. Provide recommendations for system improvements and energy conservation measures. Provide a manual in explaining the operation of the systems. Work with a third-party balancer to rebalance the air systems, locate any problem areas causing large pressure drops or inadequate flow, and provide recommendations to eliminate those problem areas. Includes feasibility study to verify scope of work and budget.	54,000	2,171
0133	56600	Carryover	Bldg L Retro Commission BAS System	Building L Retro Commission BAS System	42,000	9,577
0133	56790	Carryover	Bldg V Plumbing Upgrades Rm V110, V112	Heat tracing: In rooms V110 and V112 provide new heat tracing and pipe insulation on exposed fire protection service, domestic water service and distribution piping. Provide connection to BAS; V V112 Irrigation system backflow prevention: Provide a reduced pressure zone (RPZ) backflow preventer on piping serving the overhead irrigation system.	39,000	39,000
0133	56800	Carryover	Bldg W Mechanical Systems Commissioning	Recommission the existing heating water system, air handling units and 25% of all zone controls to ensure operation is in compliance with the construction documents. Provide recommendations for system improvements and energy conservation measures. Provide a manual explaining the operation of the systems. Work with a third party balancer to rebalance the air systems, locate any problem areas causing large pressure drops or inadequate flow, and provide recommendations to eliminate those problem areas.	36,000	7,028
0133	56550	Carryover	Bldg E Recommission Replacement AHU E3,E4	Recommission replacement air handling units to ensure operation is in compliance with the construction documents. Provide recommendations for system improvements and energy conservation measures. Provide a manual in explaining the operation of the systems.	27,000	14,605
0133	56360	Carryover	Bldgs T & V Ventilation Upgrades	Feasibility study to identify scope of work and budget for Building T maintenance garage and V greenhouse ventilation upgrades	26,000	26,000
				TOTAL	$ 21,502,847	$ 16,288,763

Other Renovations

0132	56978	New	HPC Classroom Remodel	Remodel HPC to accommodate CE Classes	1,825,750	1,825,750

FY 2027 Capital Projects

				Project Description	Project Estimated Cost	FY 2027 Budget
0110	57028	New	57028-Academic Project Placeholder (FY28-FY29)	This project serves as a placeholder to provide funding capacity for anticipated Academic facility improvements that cannot yet be specifically identified or scoped.	1,500,000	1,500,000
0135	56992	New	Bldg W Dining Room Warming Kitchen	Feasibility Study to Provide a Warming Kitchen (Support and Serving) in Building W to serve the Building W Dining Room.	300,000	300,000
0135	56991	New	Bldg T Fleet Shop Upgrades Feasibility Study	Feasibility Study to maximize the use and efficiency of the existing fleet maintenance shop. The study should evaluate removing the dividing wall to expand work space, installing two additional lifts, relocating the air compressor, and optimizing the overall floor plan, including potential relocation of tool and office areas. The study should also assess relocating the outdoor trash compactor and constructing an addition with a raised ceiling and drive-on lift to accommodate larger trucks that are currently serviced offsite.	26,000	26,000
0138	10600	Annual	Unplanned Maintenance Projects	Annual unplanned maintenance expenses	2,500,000	2,500,000
0110	10700	Annual	Classroom Furniture Replacement	Annual classroom furniture replacements	300,000	300,000
0135	55470	Annual	Space Mgmt - Annual Office Improvements/Relocation	Annual furniture required for offices for new staff of reassigned space, due to improvements for minor office improvements when relocating staff	40,000	40,000
0134	56921	Increase	Bldg Z restroom upgrades	Building Z restroom sink and toilet partition replacements, Project will be Phased	2,338,200	2,333,660
0134	56740	Increase	Bldg R Canopy Improvements	Replace lights with new surface mounted LED fixtures (underside of metal roof deck) lighting system controls, pest control, columns and canopy to compliment the proposed Canning Student Center.	1,244,900	1,244,900
0135	56933	Increase	Bldg A A234 Remodel	Request remodel of A234 to accommodate 21 people sitting in A234. Need 3 double cubicles for interns/hoteling. Asbestos abatement required for all offices (except A234f), including conference room.	636,200	636,200
0134	56911	Carryover	Convert greenhouse to metal bldg	Study for Roads and Ground Storage Building: Convert existing green house to metal storage facility.	800,000	800,000
0135	56920	Carryover	Temporary Department relocations	Professional services and construction costs are required for temporary departmental relocations to support the construction and other projects to ensure uninterrupted operations during construction.	600,000	600,000
0135	56100	Carryover	Bldg R Lighting Fixture Replacement	Architectural lighting fixture replacement to include house lighting and orchestra shell fixtures, address poor coverage, replace inefficient incandescent lighting with theatrical-grade LEDs. Feasibility study included to verify scope of work and budget.	462,000	436,593
0135	53210	Carryover	Dental Hygiene Clinic Work Station	Pipe water to work station in DHY Clinic X102 and add sink and eye wash station	367,000	363,249

FY 2027 Capital Projects

				Project Description		Project Estimated Cost		FY 2027 Budget
0135	54280	Carryover	Bldg X DHY Dental Operatories Upgrades	Hook up air, water, light, ultrasonic scalers, ADEC dental chairs and operating systems to make X-156, X-158, X-160, X-162 fully operational dental operatories Budget includes feasibility study		262,500		251,422
0135	56935	Carryover	Bldg P Music Lab upgrades	Music Lab P202/P205 Upgrades: Install new acoustic panels and paint room. Existing panels cannot be cleaned and require replacement		242,300		242,300
0135	54770	Carryover	Radio Station Upgrades	Radio Station Antenna Relocation. Relocate the existing antenna from Building A to Building R for the Harper College Radio Station.		236,000		191,252
0135	53700	Carryover	Kiln Room Ventilation	Building L kiln make-up air unit upgrades for proper operation		160,000		9,229
0135	50500	Carryover	Parking Structure Artwork	Building G Art-in-Architecture artwork for major capital projects		63,000		49,500
0135	56968	Carryover	Bldg W Dining Hall Improvements Feasibility Study	Feasibility Study to add power to tables.		26,000		26,000
0135	56974	Carryover	Bldg M Install acoustical panels	Install acoustical panels in M2501 on far wall to improve sound quality		11,000		11,000
				TOTAL	$	13,940,850	$	13,687,055

Master Plan

0134	56944	Carryover	Campus Master Plan Update FY 2026 - FY 2031	The Illinois Community College Board requires a Campus Master Plan update every five years to ensure alignment with institutional goals and evolving needs. This update will include a review of the Strategic Plan, recent capital projects, enrollment trends, class scheduling, and space needs. Based on this analysis, space projections will be refined, and options for adjusting campus priorities and project phases will be explored. The final plan will summarize findings with updated cost estimates and visual plans to guide future campus development.		135,000		135,000
0134	56980	New	Bldg X Interior Connection to Bldg J BSSB	Interior renovations to accommodate new connection to Business and Social Sciences Building, Building J.		550,000		550,000
0134	56976	Increase	Signage and Wayfinding	Consulting services for signage and wayfinding design at the College's main campus, the Learning and Career Center and Harper Professional Center. The Consultant will evaluate and provide recommendations for exterior signage, interior signage, and departmental displays. The Consultant will also complete a wayfinding study, review existing wayfinding messaging and provide recommendations for improvement, prepare design intent documents and construction oversight for the implementation of the project.		6,000,000		5,883,405
0134	54480	Increase	Business and Social Sciences Center Replacement	Buildings I and J Replacement Project		78,000,000		62,190,730
				TOTAL	$	84,685,000	$	68,759,135

Canning Student Center and University Center

FY 2027 Capital Projects

				Project Description		Project Estimated Cost	FY 2027 Budget
0141/ 0136	51300	Carryover	Canning Student Center and University Center (CDB)	New building to house all student services and related functions into one location on campus Capital Development Board (CDB) project (Harper share $55,250.00).		101,620,000	55,109,324
0141	57120	Carryover	West Campus Infrastructure	Utility relocation and other infrastructure items required to accommodate the Canning Center project		7,535,822	5,674,967
					TOTAL	$ 109,155,822	$ 60,784,291

Building Integrity	$ 245,900	$ 245,900
Sustainability	720,000	715,900
Renewal	2,231,685	2,134,192
Safety and Statutory	41,737,276	37,488,947
System Reliability	21,502,847	16,288,763
Other Renovations	13,940,850	13,687,055
Master Plan	84,685,000	68,759,135
Canning Student Center and University Center (CDB)	109,155,822	60,784,291
Grand Total	$ 274,219,380	$ 200,104,183
Contingency		$ 12,000,000
Total Budget Request		$ 212,104,183

Financial Forecasting and Long Range Financial Planning

The College devotes considerable time and resources to long range strategic and operational planning as described in the planning section of this document. The College is equally committed to long range financial planning. Each fall the Five-Year Financial Plan is updated, forecasting financial trends into the future. Excerpts from the January 2026 financial plan follow.

The Five-Year Financial Plan contains the following:

- Executive Summary and Financial Policies and Guidelines
- Historical Information
- Five-Year Projections by Fund and Fund Groupings
- Financial Plan Alternatives

The purpose of the Five-Year Financial Plan is to create a framework which allows the College and the Board of Trustees to examine the long range financial implications of the many major financial decisions that are made. The Five-Year Financial Plan is not intended to be a detailed line item budget for five years, but rather, it is intended to provide a "broad brush" overview of the financial position and the resulting impact of the financial decisions that must be made. The Five-Year Financial Plan is also intended to look prospectively at expenditures, the means of financing those expenditures, and the financial position over a longer period of time than the traditional one-year budget.

Financial Guidelines

- Continue the current practice of maintaining a balanced budget across the tax-capped funds, which include the Education, Operations and Maintenance, Audit, and Liability, Protection, and Settlement Funds.

- Limit annual tuition and per credit hour fee increases to 5% of total tuition and fees or the Illinois statute limitation using the Higher Education Cost Adjustment (HECA) rate change as a guideline, as appropriate, to promote a balanced budget for Harper College and financial consistency for Harper students. (*Board Policy 07.01.04 Revised 12/16/15)*

- Maintain current practice of increasing and/or adding fees to make up for shortfalls in other revenue sources including state funding and property tax reductions due to successful Property Tax Appeal Board appeals.

- Continue the board policy of maintaining a fund balance in the combined Tax Capped Funds (Education, Operations and Maintenance, Audit, and Liability, Protection, and Settlement Funds) between 40% and 60% of the budgeted annual expenditures. *(Board Policy 07.01.04 Revised 6/20/12)*

- Support quality teaching and learning through sound financial practices consistent with maintaining a Aaa bond rating. *(Board Policy 07.01.04)*

William Rainey Harper College
All Funds
Financial Projection

	Actual					Forecast	Projection				
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Revenues											
Local tax revenue	$ 85,829,253	$ 88,152,411	$ 92,450,515	$ 97,647,041	$ 96,570,908	$ 103,274,656	$ 105,416,244	$ 107,911,383	$ 110,702,712	$ 113,340,241	$ 116,037,287
All other local revenue	1,430,685	3,093,396	3,228,170	1,945,229	1,304,428	1,485,000	1,495,000	1,495,000	1,495,000	1,495,000	1,495,000
ICCB grants	9,847,342	10,521,435	13,080,443	13,271,272	13,261,768	12,574,251	12,265,088	11,965,199	11,965,199	11,965,199	11,965,199
All other state revenue [1,2]	4,402,265	7,030,741	4,391,729	5,043,610	5,361,213	23,379,751	20,156,807	7,683,230	5,361,213	5,361,213	5,361,213
Federal revenue	23,142,721	33,806,409	14,287,032	18,029,994	22,065,918	22,066,693	22,750,140	23,295,664	23,831,004	24,378,657	24,938,906
Student tuition and fees	47,483,916	45,450,120	50,234,308	52,651,572	56,278,750	58,386,026	60,934,664	62,389,501	63,835,097	65,221,441	66,589,383
All other revenue	7,960,686	4,846,190	11,556,966	20,865,305	19,176,360	19,231,063	15,060,270	11,836,128	10,149,236	14,497,405	11,871,572
Total Revenues	180,096,868	192,900,702	189,229,163	209,454,023	214,019,345	240,397,440	238,078,214	226,576,105	227,339,461	236,259,156	238,258,561
Expenditures											
Salaries	73,333,642	77,091,223	78,159,793	82,781,613	88,376,077	93,583,101	96,909,818	100,230,105	103,455,445	106,785,022	110,229,969
Benefits [1]	15,011,146	15,281,053	15,780,807	16,537,465	17,959,389	19,396,135	21,334,721	22,933,908	24,080,148	25,283,629	26,547,269
Contractual Services	13,237,419	12,135,882	15,250,961	19,414,480	22,928,082	34,174,473	34,776,469	24,081,057	18,878,903	33,202,270	32,630,971
General Materials & Supplies	5,786,689	5,941,068	7,546,210	7,827,105	7,882,098	8,671,458	8,909,403	9,109,775	9,311,374	9,520,135	9,733,101
Conference & Meeting	313,883	931,236	1,665,167	1,877,398	2,101,452	2,416,823	2,483,141	2,538,987	2,595,175	2,653,358	2,712,714
Fixed Charges	25,869,031	22,084,667	23,767,348	23,675,786	24,246,661	24,458,948	25,141,704	24,624,292	25,829,612	25,321,339	26,531,506
Utilities	2,928,368	3,067,991	3,283,206	3,339,486	3,054,640	3,455,511	3,550,330	3,930,177	4,017,152	4,107,217	4,199,095
Capital Outlay [2]	7,836,229	9,362,425	8,098,334	16,871,908	20,155,879	83,759,019	84,505,808	39,694,350	17,630,821	73,625,046	70,014,425
Strategic Cost Containment Target [3]	-	-	-	-	-	-	-	-	(376,382)	(1,991,853)	(3,753,136)
Other Expenditures	29,791,749	40,563,300	28,767,055	34,049,945	38,456,987	35,374,514	36,579,730	37,557,439	38,429,549	39,330,979	40,251,523
Total Expenditures	174,108,156	186,458,845	182,318,881	206,375,186	225,161,265	305,289,982	314,191,125	264,700,090	243,851,797	317,837,143	319,097,437
Excess (Deficiency) of Revenue over Expenditures	5,988,712	6,441,857	6,910,282	3,078,837	(11,141,920)	(64,892,541)	(76,112,911)	(38,123,985)	(16,512,336)	(81,577,987)	(80,838,876)
Other financing sources (uses)											
Proceeds from bond issue	185,868,398	-	5,184,503	-	4,953,594	-	5,100,000	-	150,100,000	-	5,100,000
Total other financing sources (uses)	185,868,398	-	5,184,503	-	4,953,594	-	5,100,000	-	150,100,000	-	5,100,000
Excess (Deficiency) of Revenue over Expenditures and other Financing Sources (uses)	191,857,110	6,441,857	12,094,785	3,078,837	(6,188,326)	(64,892,541)	(71,012,911)	(38,123,985)	133,587,664	(81,577,987)	(75,738,876)
Beginning Fund Balance	155,156,341	347,013,451	353,455,308	365,550,093	371,266,754	365,078,428	300,185,887	229,172,976	191,048,991	324,636,655	243,058,668
Ending Fund Balance	$ 347,013,451	$ 353,455,308	$ 365,550,093	$ 368,628,930	$ 365,078,428	$ 300,185,887	$ 229,172,976	$ 191,048,991	$ 324,636,655	$ 243,058,668	$ 167,319,792
[1] Excludes SURS on behalf payments	$ 49,850,868	$ 34,370,102	$ 18,657,686	$ 20,402,699	$ 20,925,172	$ 20,402,699	$ 20,402,699	$ 20,402,699	$ 20,402,699	$ 20,402,699	$ 20,402,699
[2] Includes State capital contributions	$ 197,214	$ 2,355,011	$ -	$ -	$ -	$ 18,018,538	$ 14,795,594	$ 2,322,017	$ -	$ -	$ -

[3]This reflects the level of expenditure reductions necessary to maintain a structurally balanced budget. It is a critical component of our long-term financial sustainability strategy. The projected FY2029-2031 amounts represent the gap between anticipated revenues and current expenditure trends, highlighting the need for proactive planning and disciplined execution.

William Rainey Harper College
Five-Year Financial Plan

All Tax Capped Funds

Revenue Major Assumptions

Local Tax Revenue

	Levy Year 2025 FY 2025-26	Levy Year 2026 FY 2026-27	Levy Year 2027 FY 2027-28	Levy Year 2028 FY 2028-29	Levy Year 2029 FY 2029-30	Levy Year 2030 FY 2030-31
CPI-U Change (Tax levy limited to 5%)	2.9%	2.7%	2.7%	2.2%	2.2%	2.2%
New Construction	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%

Other Revenues

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
ICCB Grants	-3.0%	-3.0%	Flat	Flat	Flat
Credit Hour Enrollment – Tuition Bearing	0.8%	0.3%	0.2%	0.1%	Flat
Credit Hour Enrollment – Non-Tuition Bearing	2.7%	3.0%	0.8%	0.8%	0.8%
Credit Hour Enrollment – Total	1.2%	0.9%	0.3%	0.2%	0.2%

Credit Hour Based Tuition and Fees	FY 2026 Base	Increase	Increase	Increase	Increase	Increase
HECA Projected Change (maximum of 5%)		3.1%	3.1%	2.9%	2.7%	2.7%
HECA Calculated Tuition Increase (rounded)		$4.33	$4.47	$4.27	$4.04	$4.21
Tuition Increase used in Plan	$141.50	$4.25	$3.75	$3.75	$3.75	$3.75
Universal Fees	22.00	-	-	-	-	-
Total Credit Hour Base Tuition and Universal Fees	$163.50	$167.75	$171.50	$175.25	$179.00	$182.75

William Rainey Harper College
Five-Year Financial Plan

All Tax Capped Funds

Expenditure Major Assumptions

Bargaining Units	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Salaries-Full-Time Faculty[3]	4.50%	4.50%	4.50%	4.50%	4.50%
Salaries-Adjunct Faculty[1]	2.70%	3.00%	2.50%	2.50%	2.50%
Salaries-Professional/Technical[1]	4.00%	3.00%	3.00%	3.00%	3.00%
Salaries-IEA/NEA Service Staff	3.00%	3.00%	2.50%	2.50%	2.50%
Salaries-ICOPS Service Staff[2]	4.00%	4.00%	4.00%	2.50%	2.50%
Salaries-CSO/Telecommunicators[2]	3.00%	3.00%	2.50%	2.50%	2.50%
Non-Bargaining Unit					
Salaries – Administration	3.00%	3.00%	2.50%	2.50%	2.50%
Salaries – Student Employee[4]	0.00%	0.00%	2.50%	2.50%	2.50%
Salaries – All other employee groups	3.00%	3.00%	2.50%	2.50%	2.50%
Other Expenditure Items					
Benefits-Ed and O&M Funds	10.00%	7.50%	5.00%	5.00%	5.00%
Contractual Services	2.70%	2.20%	2.20%	2.20%	2.20%
General Materials and Supplies	2.70%	2.20%	2.20%	2.20%	2.20%
Conference and Meeting	2.70%	2.20%	2.20%	2.20%	2.20%
Fixed Charges	2.70%	2.20%	2.20%	2.20%	2.20%
Utilities	2.70%	2.20%	2.20%	2.20%	2.20%
Capital Outlay	2.70%	2.20%	2.20%	2.20%	2.20%
Strategic Cost Containment Target	**0.00%**	**0.00%**	**-0.24%**	**-1.22%**	**-2.24%**
Other Expenditures	2.70%	2.20%	2.20%	2.20%	2.20%

Strategic Cost Containment Target: *This reflects the level of expenditure reductions necessary to maintain a structurally balanced budget. It is a critical component of our long-term financial sustainability strategy. The projected FY2029-2031 amounts represent the gap between anticipated revenues and current expenditure trends, highlighting the need for proactive planning and disciplined execution.*

[1]Based on contract through FY 2027
[2]Based on contract through FY 2028
[3]Based on contract through FY 2029
[4]Student Employee hourly rates increased by 82% since 2019 ($8.25 → $15.00)

William Rainey Harper College
All Tax Capped Funds (Education Fund, Operations and Maintenance Fund, Audit Fund, and Liability, Protection, and Settlement Fund)
Effect of Change "Power of One"

Revenues			
Property Taxes	FY 2027 Base	Change	One-Year Dollar Impact
Operating Levy	$ 81,056,908	1%	$ 810,569
State Revenues			
State Base Operating Grant	$ 9,996,280	1%	$ 99,963
Tuition and Fee Revenues (Tuition-bearing)			
Credit Hour Enrollment	222,893	1%	$ 501,030
Tuition Rate Change ($)	$167.75	$1.00	$ 222,893
Tuition Rate Change (%)	$167.75	1%	$ 373,903

Expenditures			
	FY 2027 Base	Change	One-Year Dollar Impact
Salaries-All	$ 90,565,942	1%	$ 905,659
Salaries-Full-Time Faculty	$ 24,211,858	1%	$ 242,119
Salaries-Professional/Technical	$ 15,352,154	1%	$ 153,522
Salaries-Adjunct Faculty	$ 10,044,039	1%	$ 100,440
Salaries-Full-Supervisor/Management	$ 9,928,273	1%	$ 99,283
Salaries-Administration	$ 7,459,384	1%	$ 74,594
Salaries-Classified	$ 7,436,140	1%	$ 74,361
Salaries-Full-Time Overload	$ 5,806,715	1%	$ 58,067
Salaries-IEA/Service Staff	$ 5,120,748	1%	$ 51,207
Salaries-Other	$ 2,736,772	1%	$ 27,368
Salaried-Student Employees	$ 1,360,609	1%	$ 13,606
Salaries-CSO/Telecommunicators	$ 648,900	1%	$ 6,489
Salaries-ICOPS Service Staff	$ 460,350	1%	$ 4,604
Benefits	$ 20,218,925	1%	$ 202,189
All Other Non-Labor	$ 38,416,329	1%	$ 384,163

William Rainey Harper College
All Tax Capped Funds (Education, Operations and Maintenance, Audit, and Liability Protection and Settlement Funds)
Financial Projection

	Actual					Forecast	Projection				
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Revenues											
Local tax revenue	$ 63,354,820	$ 65,244,795	$ 68,819,405	$ 73,630,775	$ 73,252,350	$ 78,631,917	$ 81,056,908	$ 83,631,490	$ 86,091,169	$ 88,392,856	$ 90,752,333
All other local revenue	1,430,685	3,093,396	3,228,170	1,945,229	1,304,428	1,440,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000
ICCB grants	9,197,968	9,816,702	10,221,891	10,889,263	10,992,960	10,305,443	9,996,280	9,696,391	9,696,391	9,696,391	9,696,391
Federal revenue	2,319,325	6,554,557	15,290	16,025	19,225	20,000	20,000	20,000	20,000	20,000	20,000
Student tuition and fees	46,233,132	43,159,994	47,542,321	49,826,340	53,106,650	55,131,188	57,678,943	59,076,023	60,463,486	61,791,104	63,099,351
All other revenue	564,450	(16,690)	5,022,108	7,596,001	7,834,236	6,473,123	6,056,276	5,505,783	5,199,953	5,199,953	5,199,953
Total Revenues	123,100,380	127,852,754	134,849,185	143,903,633	146,509,849	152,001,671	156,258,407	159,379,687	162,921,000	166,550,304	170,218,029
Expenditures											
Salaries	69,219,270	72,686,858	73,479,210	77,605,749	83,260,402	87,430,260	90,565,942	93,696,983	96,753,041	99,908,925	103,175,651
Benefits	14,277,574	14,522,198	15,003,062	15,507,174	16,874,874	18,381,775	20,218,925	21,734,427	22,820,693	23,961,201	25,158,721
Contractual Services	6,368,908	7,991,636	8,241,065	8,941,165	8,776,388	9,136,926	9,388,066	9,799,386	10,016,394	10,241,048	10,470,229
General Materials & Supplies	4,064,863	4,622,324	5,521,692	5,805,483	6,319,277	6,988,652	7,180,421	7,341,908	7,504,385	7,672,633	7,844,270
Conference & Meeting	218,708	789,790	1,139,964	1,388,122	1,750,287	2,105,278	2,163,047	2,211,694	2,260,639	2,311,322	2,363,026
Fixed Charges	688,219	742,238	836,507	974,821	1,064,723	1,058,921	1,087,978	1,112,446	1,137,065	1,162,558	1,188,564
Utilities	2,902,809	3,022,823	3,237,154	3,308,194	3,023,212	3,443,935	3,538,437	3,918,016	4,004,722	4,094,508	4,186,102
Capital Outlay	613,792	1,123,511	2,424,743	1,424,882	2,904,270	2,219,655	2,280,562	2,331,852	2,383,456	2,436,893	2,491,406
Strategic Cost Containment Target[1]	-	-	-	-	-	-	-	-	(376,382)	(1,991,853)	(3,753,136)
Other Expenditures	7,378,188	5,850,912	9,946,705	11,680,079	12,906,688	12,208,137	12,777,819	13,220,347	13,553,998	13,897,842	14,249,569
Total Expenditures	105,732,331	111,352,290	119,830,102	126,635,669	136,880,121	142,973,539	149,201,196	155,367,060	160,058,010	163,695,076	167,374,403
Excess (Deficiency) of Revenue over Expenditures	17,368,049	16,500,464	15,019,083	17,267,964	9,629,728	9,028,132	7,057,210	4,012,627	2,862,990	2,855,228	2,843,626
Other financing sources (uses)											
Transfers (to) from other funds	(17,366,179)	(16,500,463)	(10,139,895)	(10,793,193)	(9,004,139)	(4,357,154)	(2,262,743)	(2,305,790)	(2,346,619)	(2,388,465)	(2,431,018)
Total other financing sources (uses)	(17,366,179)	(16,500,463)	(10,139,895)	(10,793,193)	(9,004,139)	(4,357,154)	(2,262,743)	(2,305,790)	(2,346,619)	(2,388,465)	(2,431,018)
Excess (Deficiency) of Revenue over Expenditures and other Financing Sources (uses)	1,870	1	4,879,188	6,474,771	625,589	4,670,978	4,794,467	1,706,837	516,370	466,763	412,608
Beginning Fund Balance	57,129,681	57,131,551	57,131,552	62,010,740	71,123,335	71,748,923	76,419,901	81,214,368	82,921,205	83,437,575	83,904,338
Ending Fund Balance	$ 57,131,551	$ 57,131,552	$ 62,010,740	$ 68,485,511	$ 71,748,924	$ 76,419,901	$ 81,214,368	$ 82,921,205	$ 83,437,575	$ 83,904,338	$ 84,316,946
Beginning Fund Balance as % of Current Year Exp.	54.0%	51.3%	47.7%	49.0%	52.0%	50.2%	51.2%	52.3%	51.8%	51.0%	50.1%

[1]This reflects the level of expenditure reductions necessary to maintain a structurally balanced budget. It is a critical component of our long-term financial sustainability strategy. The projected FY2029-2031 amounts represent the gap between anticipated revenues and current expenditure trends, highlighting the need for proactive planning and disciplined execution.

William Rainey Harper College
FTE Enrollment Projections by Fiscal Year

	Actual					Forecast	Projection				
Tuition Bearing	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Continuing	5,910	5,276	5,050	5,285	5,465	5,551	5,572	5,598	5,608	5,611	5,609
New HS Grad	927	870	886	866	919	911	934	923	920	920	920
New Adult/Transfer	720	731	741	833	765	788	788	794	794	792	791
CPE	51	60	59	51	68	58	60	60	60	60	60
Concurrent	24	17	18	22	19	20	20	20	20	20	20
Dual Credit (On-Campus)	25	22	27	28	37	41	56	61	67	71	75
Tuition Bearing Total	**7,658**	**6,976**	**6,781**	**7,085**	**7,274**	**7,369**	**7,430**	**7,456**	**7,469**	**7,474**	**7,474**
	-6.0%	-8.9%	-2.8%	4.5%	2.7%	1.3%	0.8%	0.3%	0.2%	0.1%	0.0%

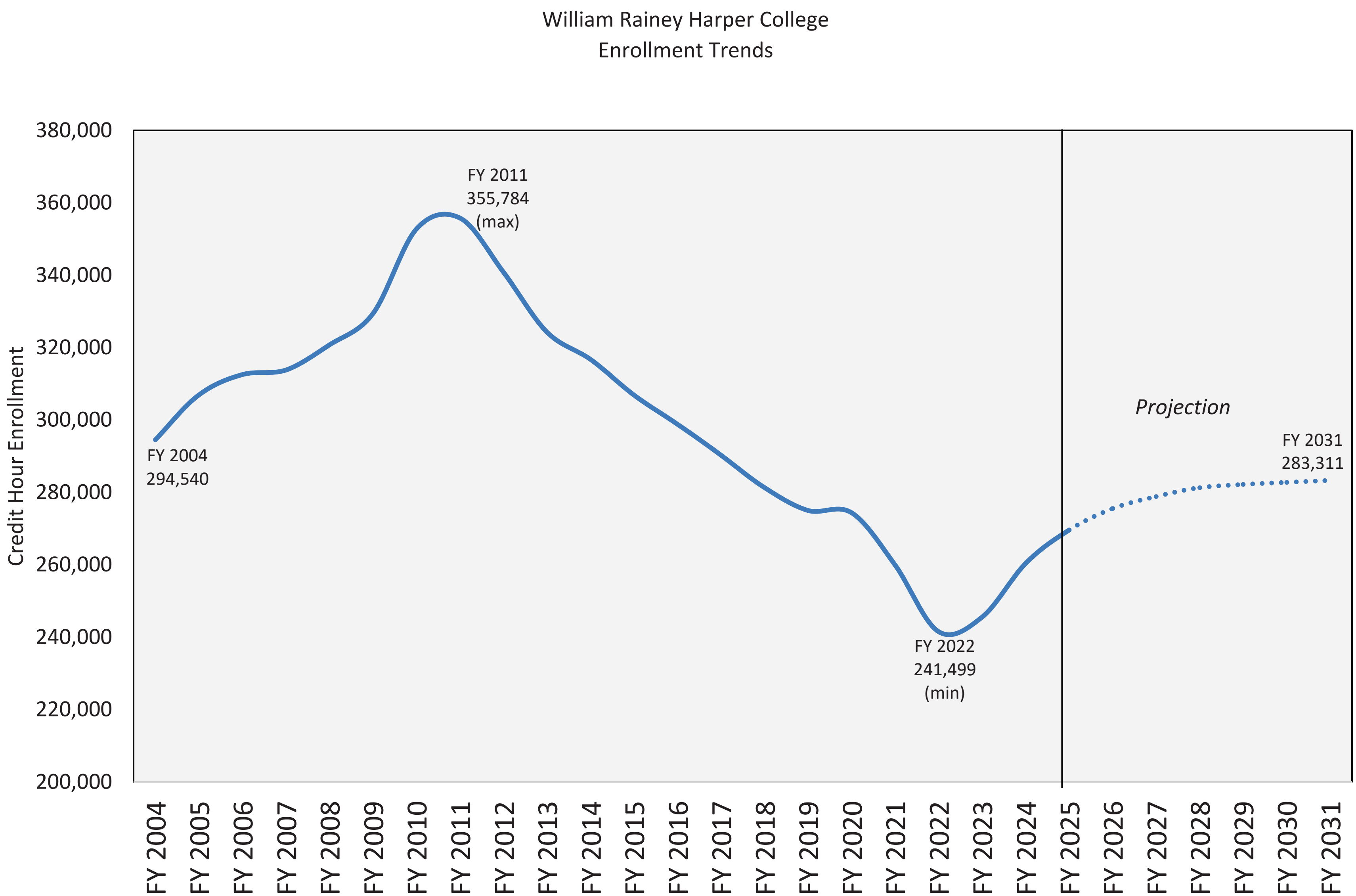
Non-Tuition Bearing	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
AED	217	262	535	668	689	743	743	743	743	743	743
Dual Credit (Off-Campus)	789	812	870	941	1,024	1,073	1,123	1,179	1,194	1,210	1,226
Non-Tuition Bearing Total	**1,005**	**1,074**	**1,405**	**1,609**	**1,713**	**1,816**	**1,866**	**1,922**	**1,937**	**1,953**	**1,969**
	0.5%	6.8%	30.9%	14.5%	6.5%	6.0%	2.7%	3.0%	0.8%	0.8%	0.8%

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Overall Total	**8,664**	**8,050**	**8,186**	**8,694**	**8,987**	**9,185**	**9,296**	**9,378**	**9,406**	**9,426**	**9,444**
	-5.3%	-7.1%	1.7%	6.2%	3.4%	2.2%	1.2%	0.9%	0.3%	0.2%	0.2%

	Actual					Forecast	Projection				
Summer	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Tuition Bearing	2,359	2,008	1,771	1,905	1,940	2,006	1,959	1,961	1,960	1,959	1,954
Non-Tuition Bearing	65	70	49	101	70	79	79	79	79	79	79
Total	**2,424**	**2,078**	**1,820**	**2,005**	**2,010**	**2,085**	**2,038**	**2,040**	**2,039**	**2,037**	**2,033**
	15.1%	-14.3%	-12.4%	10.2%	0.2%	3.7%	-2.3%	0.1%	0.0%	-0.1%	-0.2%

Fall	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Tuition Bearing	7,006	6,463	6,234	6,392	6,579	6,657	6,754	6,767	6,777	6,788	6,796
Non-Tuition Bearing	426	615	858	1,063	1,126	1,185	1,205	1,234	1,264	1,296	1,329
Total	**7,432**	**7,078**	**7,092**	**7,455**	**7,705**	**7,842**	**7,959**	**8,001**	**8,041**	**8,084**	**8,125**
	-7.0%	-4.8%	0.2%	5.1%	3.4%	1.8%	1.5%	0.5%	0.5%	0.5%	0.5%

Spring	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Tuition Bearing	5,951	5,481	5,556	5,873	6,029	6,075	6,146	6,183	6,201	6,200	6,199
Non-Tuition Bearing	1,520	1,462	1,903	2,067	2,230	2,368	2,447	2,531	2,531	2,531	2,531
Total	**7,471**	**6,943**	**7,460**	**7,939**	**8,259**	**8,442**	**8,594**	**8,714**	**8,732**	**8,731**	**8,730**
	-8.9%	-7.1%	7.4%	6.4%	4.0%	2.2%	1.8%	1.4%	0.2%	0.0%	0.0%


William Rainey Harper College
Enrollment Trends
Credit Hour Enrollment
380,000
360,000
340,000
320,000
300,000
280,000
260,000
240,000
220,000
200,000
FY 2011
355,784
(max)
FY 2004
294,540
FY 2022
241,499
(min)
Projection
FY 2031
283,311
FY 2004
FY 2005
FY 2006
FY 2007
FY 2008
FY 2009
FY 2010
FY 2011
FY 2012
FY 2013
FY 2014
FY 2015
FY 2016
FY 2017
FY 2018
FY 2019
FY 2020
FY 2021
FY 2022
FY 2023
FY 2024
FY 2025
FY 2026
FY 2027
FY 2028
FY 2029
FY 2030
FY 2031

William Rainey Harper College

Tax Revenue Projections by Levy Year

Tax Levy Year	CPI		New Property	
2024	3.4%	Actual	0.4%	Projected
2025	2.9%	Actual	0.4%	Projected
2026	2.7%	Projected	0.4%	Projected
2027	2.7%	Projected	0.4%	Projected
2028	2.2%	Projected	0.4%	Projected
2029	2.2%	Projected	0.4%	Projected
2030	2.2%	Projected	0.4%	Projected

Revenue Projections - By Levy Year

Tax Levy Year	Calendar Year Payable	Education	Operations and Maintenance	Audit	Liability, Protection, and Settlement	Sub-Total	Bond and Interest	Total
2024	2025	$ 62,437,840	$ 16,323,504	$ 20,024	$ 20,024	$ 78,801,392	$ 25,186,313	$ 103,987,705
2025	2026	64,498,289	16,862,180	20,685	20,685	81,401,838	25,127,930	106,529,768
2026	2027	63,497,736	20,384,907	21,326	21,326	83,925,295	25,127,930	109,053,225
2027	2028	65,494,105	21,025,809	21,997	21,997	86,563,906	24,556,065	111,119,971
2028	2029	67,229,044	21,582,782	22,579	22,579	88,856,984	25,792,895	114,649,879
2029	2030	68,985,738	22,146,740	23,169	23,169	91,178,817	25,229,430	116,408,247
2030	2031	70,808,342	22,731,857	23,781	23,781	93,587,761	26,469,725	120,057,486

Overview of Revenues and Expenditures – Budget Assumptions and Historical Trends

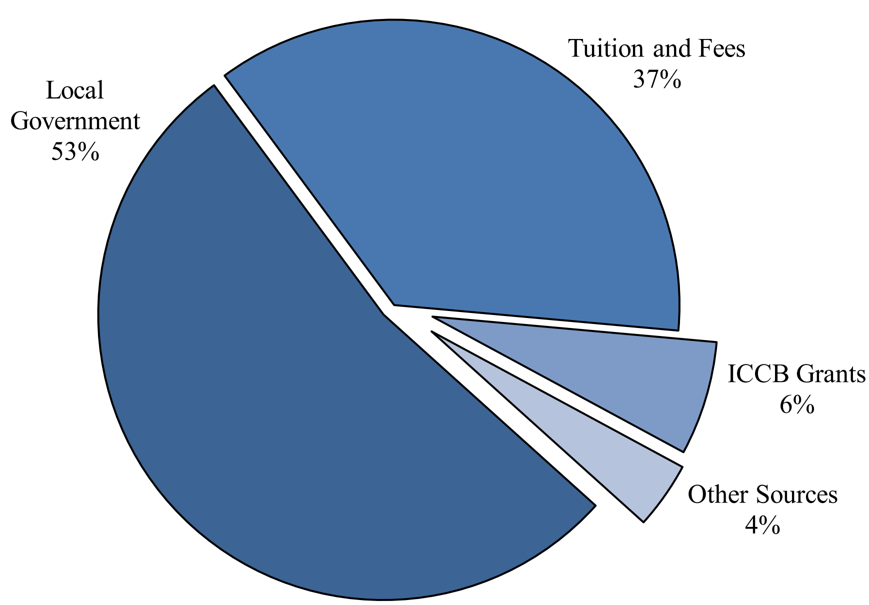
The Five-Year Financial Plan lays the groundwork for the many financial decisions to be made, as the initial step in building the next year's budget. Preliminary estimates are used in the financial plan for revenue and expenditure lines, and assumptions could change for the next budget year, as more information becomes available in areas such as property taxes, enrollment, and state funding.

The following narrative refers to the combined Tax Capped Funds, which include the Education, Operations and Maintenance, Audit, and Liability, Protection and Settlement Funds, and are considered the main operating funds of the College. These are the funds for which local property taxes can be levied, and that are subject to the Property Tax Extension Limitation Law. The discussion includes historical information, as well as assumptions for Fiscal Year 2027's budget.

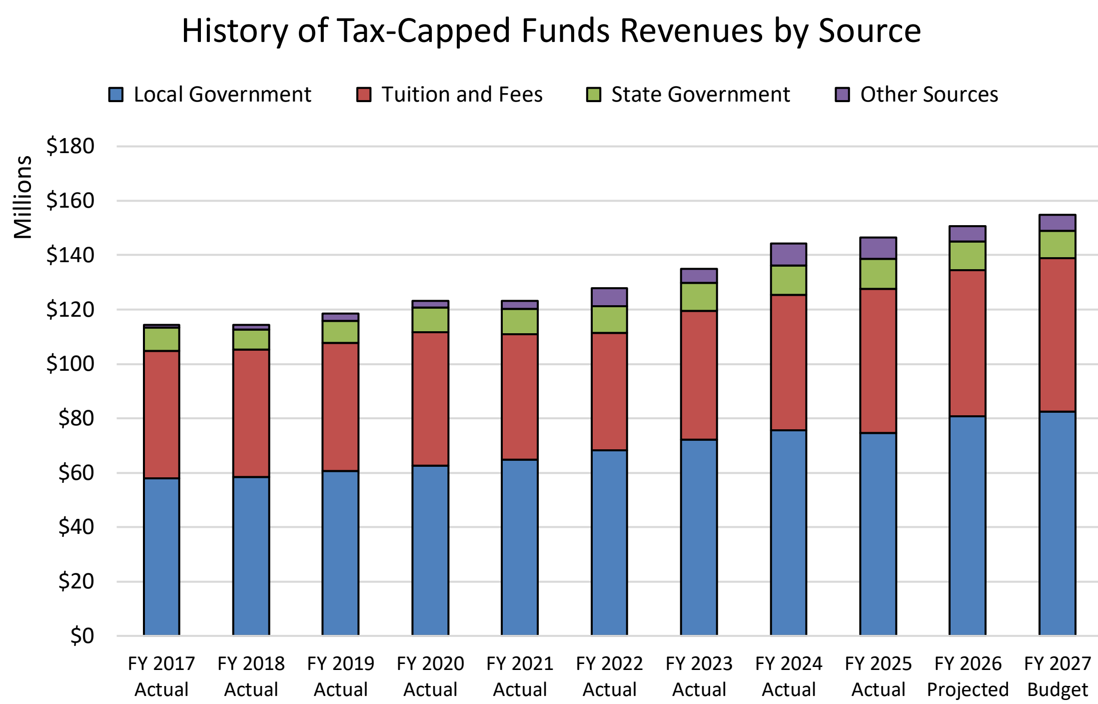
Revenue

The Tax Capped Funds have three major sources of revenue: local government, tuition and fees, and state government. Budgeted revenues for FY 2027 are $154.8 million compared to a budget of $154.6 million for FY 2026. This represents an increase of $0.2 million, or 0.1%. The $2.3 million increase in local government and the $1.4 million increase in tuition and fees are offset by decreases in the remaining revenue categories, with investment income declining most significantly by $1.9 million.

Revenues by Source



The following table and graph show revenues for the previous ten years and the budgeted revenues for FY 2027. The graph below shows greater dependence on local government revenues in the last several years as state revenue sources have remained relatively flat. Other revenue sources have increased in recent years due to the higher interest rate environment, but the College considers the higher investment return temporary.



	Local Government	Tuition and Fees	State Government	Other Sources	Total Revenues	% Change
FY 2017 Actual	$ 57,862,117	$ 46,990,717	$ 8,418,809	$ 1,051,078	$ 114,322,721	7.4%
FY 2018 Actual	58,331,093	46,839,619	7,538,647	1,637,767	114,347,126	0.0%
FY 2019 Actual	60,529,923	47,304,600	8,097,810	2,707,538	118,639,871	3.8%
FY 2020 Actual	62,613,751	49,142,827	8,981,135	2,393,001	123,130,714	3.8%
FY 2021 Actual	64,785,505	46,233,132	9,197,968	2,883,775	123,100,380	0.0%
FY 2022 Actual	68,338,190	43,159,993	9,816,702	6,537,868	127,852,753	3.9%
FY 2023 Actual	72,047,575	47,542,321	10,221,891	5,037,399	134,849,186	5.5%
FY 2024 Actual	75,576,004	49,826,341	10,889,263	7,912,025	144,203,633	6.9%
FY 2025 Actual	74,556,777	53,106,649	10,992,960	7,853,461	146,509,847	1.6%
FY 2026 Projected	80,637,702	53,836,427	10,449,885	5,751,128	150,675,142	2.8%
FY 2027 Budget	82,359,064	56,585,879	9,996,279	5,857,400	154,798,622	2.7%

Local Government
Local government represents 53% of the total budgeted revenues for the Tax Capped Funds. The majority of this is property tax revenue. Overall budgeted local revenues will increase from $80.1 million in FY 2026 to $82.4 million in FY 2027, or 2.8% due to property tax levy increases to cover inflationary pressures on college expenditures.

Property Taxes
The Consumer Price Index for All Urban Consumers (CPI-U), which is the primary driver of property tax revenue increases, is released in mid-January, for the previous calendar year. The CPI-U for 2025 was 2.7%, which falls below the 5% Property Tax Extension Limitation Law (PTELL).

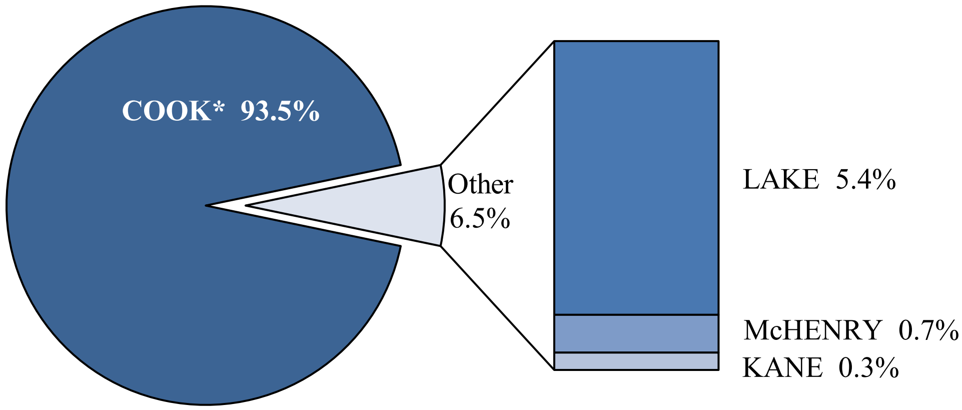
Public Act 89-1 made Cook County taxing districts subject to the Property Tax Extension Limitation Law (PTELL), beginning with the 1994 levy year (taxes payable in calendar year 1995). That legislation limits the increase in tax extensions to the lesser of 5% or the change in the consumer price index for all urban consumers (CPI-U). The table below shows the percentage increase limit for each tax year, which is set at the CPI-U level. In addition, the law provides for increases in tax extensions due to new property growth. Excluded are existing resolutions on file for debt retirement, and any subsequent bond sales or tax rate referenda that require taxpayer approval.

Property Tax Year	CPI-U Year	Budget Years	CPI-U	PTELL Limit	Net Reduction
2017	2016	2017/2018	2.1%	2.1%	0.0%
2018	2017	2018/2019	2.1%	2.1%	0.0%
2019	2018	2019/2020	1.9%	1.9%	0.0%
2020	2019	2020/2021	2.3%	2.3%	0.0%
2021	2020	2021/2022	1.4%	1.4%	0.0%
2022	2021	2022/2023	7.0%	5.0%	-2.0%
2023	2022	2023/2024	6.5%	5.0%	-1.5%
2024	2023	2024/2025	3.4%	3.4%	0.0%
2025	2024	2025/2026	2.9%	2.9%	0.0%
2026	2025	2026/2027	2.7%	2.7%	0.0%

Real estate property values, as determined by the County Assessors' offices, are the basis upon which local taxing bodies obtain their annual tax revenues. Under state law, the College may levy an annual tax upon the taxable real estate within its jurisdiction. The amount of the levy is divided by the equalized assessed value (EAV) of the real estate to determine the tax rate. The rate as calculated may not exceed the district's maximum legal rate. Further restrictions may apply based upon the tax cap legislation.

Harper assesses its levy upon real estate within four counties as follows:

2025 EAV By County



2025 TAX YEAR VALUATIONS

	COOK*	LAKE	McHENRY	KANE	TOTAL
EAV for 2025 levy	$27,346,360,560	$ 1,586,353,678	$ 219,091,600	$ 100,559,845	$29,252,365,683
EAV for 2024 levy	$22,488,495,503	$ 1,489,331,076	$ 202,976,618	$ 91,206,624	$24,272,009,821
Change from prior year	21.6%	6.5%	7.9%	10.3%	20.5%
Percentage of total 2025 EAV by county	93.5%	5.4%	0.7%	0.3%	100.0%

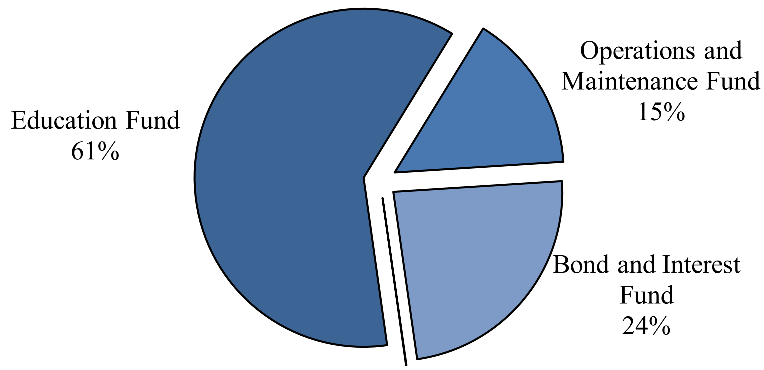
*Estimated

Tax rates and extensions are determined by each individual county. Cook County uses prior year EAV for determining the maximum allowable levy, whereas the other district counties use the current year EAV for both levy and rate determination. This process causes rates to vary by county.

The following page displays the blended extensions and rates by fund for all counties in the district, of which Cook County represents 93.5%.

Distribution of each 2025 Tax Dollar

2025 Levy as Extended by Fund



	2025 Extensions*	% of Total	2025 Tax Rates	2024 Extensions	% of Total	2024 Tax Rates	Max Legal Rates	% Change 2025/2024
Education	$ 64,532,963	61.0%	0.2206	$ 61,607,646	60.1%	0.2538	0.7500	4.75%
Operation and Maintenance	16,098,215	15.2%	0.0550	16,137,132	15.7%	0.0665	0.1000	-0.24%
Liability Protection and Settlement	20,059	0.0%	0.0001	20,108	0.0%	0.0001	none	
Audit	20,059	0.0%	0.0001	20,108	0.0%	0.0001	0.0050	
Subtotal Tax-Capped Funds	$ 80,671,296	76.2%	0.2758	$ 77,784,994	75.9%	0.3205		3.71%
Bond and Interest	25,127,931	23.8%	0.0859	24,715,351	24.1%	0.1018	none	1.67%
Total	$ 105,799,227	100.0%	0.3617	$102,500,345	100.0%	0.4223		3.22%

*Estimated

Illinois community colleges are on a June 30 fiscal year, with fiscal year 2027 covering the period between July 1, 2026 and June 30, 2027. County assessments and tax levies are based on a calendar year. Because of this, tax levies and related collections affect two budget years. For fiscal year 2027, approximately ½ of the property tax revenue is from the calendar year 2025 levy, and ½ from the 2026 estimated levy.

The 2026 real estate levy must be filed with the County Clerk's office during December 2026 and applies to the property values as of December 31, 2026. Those property values will be determined during calendar year 2026, with first installment tax bills mailed by the counties during spring 2027. Each county allows installment payments, with 50% due in the spring, and 50% due in late summer. Only Cook County follows the practice of issuing estimated tax bills for the first installment, based on 55% of the previous year's tax bill. The final and actual tax bill is sent out by Cook County between July and August.

Recognition of real estate taxes in local government revenue are determined and affected by collections during the fiscal and year-end audit adjustments, based upon the information released by the counties prior to the audit cut-off. It is not unusual for actual real estate tax revenues to deviate from the budget due to the annual fluctuation in Cook County's issuance of tax rates, variances between budgeted collection rates and actual collections, and volume of property tax refunds.

Below is the anticipated tax revenue to be received in fiscal year 2027, net of projected refunds.

2025 Calendar Year Levy by Fund and Amounts Anticipated for Fiscal Year 2027

	2025 Adopted Levy	2025 Final Extension*	FY 2027 Anticipated Revenue from 2025 Levy	FY 2027 Anticipated Revenue from 2026 Levy	FY 2027 Total Anticipated Revenue
Education	$ 64,339,683	$ 64,532,963	$ 31,775,494	$ 32,680,077	$ 64,455,571
Operation and Maintenance	16,050,000	16,098,215	7,920,013	8,145,668	16,065,681
Liability Protection and Settlement	20,000	20,059	9,453	9,453	18,906
Audit	20,000	20,059	9,453	9,453	18,906
Subtotal Tax-Capped Funds	**80,429,683**	**80,671,296**	**39,714,413**	**40,844,651**	**80,559,064**
Bond and Interest	23,931,363	25,127,931	12,069,875	12,318,091	24,387,966
Total	**$ 104,361,046**	**$ 105,799,227**	**$ 51,784,288**	**$ 53,162,742**	**$ 104,947,030**

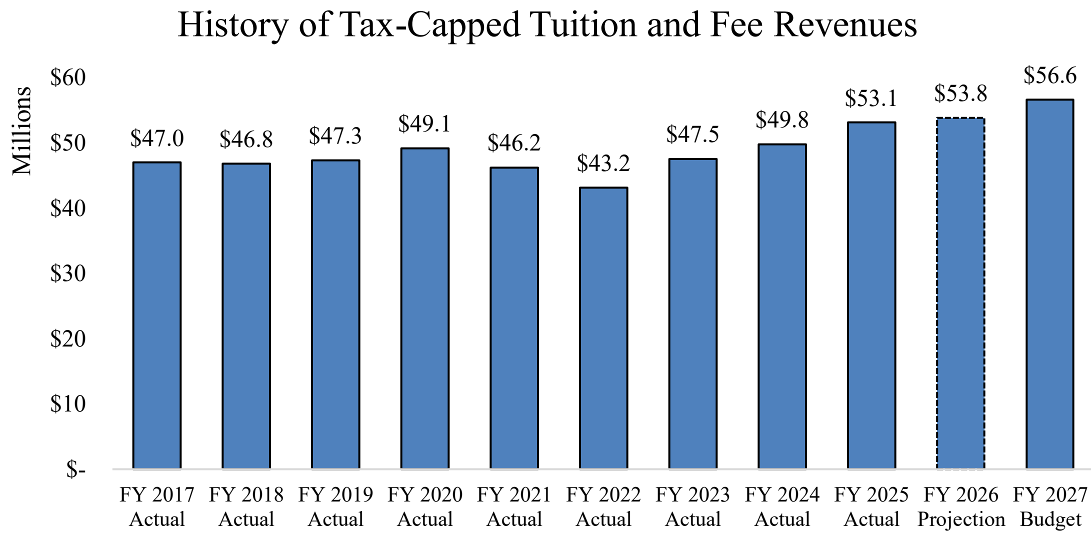
*Estimated

Following is a ten-year history and the FY 2027 budget of property tax revenues in the tax-capped funds and percentage changes. Cook County property tax refunds increased significantly in FY 2025, rising from a historical average of approximately $2.2 million to $5.9 million. As a result, the College experienced a net decline in property tax revenues compared to FY 2024, despite the 2024 calendar year levy increasing by the rate of inflation. The College anticipates refund levels to normalize to past levels for the purpose of the FY 2027 budget.

	Property Tax Revenues	% Change
FY 2017 Actual	$ 56,765,994	0.3%
FY 2018 Actual	$ 57,477,710	1.3%
FY 2019 Actual	$ 59,580,279	3.7%
FY 2020 Actual	$ 61,586,915	3.4%
FY 2021 Actual	$ 63,354,821	2.9%
FY 2022 Actual	$ 65,244,794	3.0%
FY 2023 Actual	$ 68,819,405	5.5%
FY 2024 Actual	$ 73,630,775	7.0%
FY 2025 Actual	$ 74,556,777	1.3%
FY 2026 Projected	$ 80,637,702	8.2%
FY 2027 Budget	$ 82,359,064	2.1%

Tuition and Fees

Tuition and fees account for 36.6% of the total budgeted revenues for the Tax Capped Funds. Tuition and fee revenues are driven by two key variables: 1) Tuition rates and 2) Enrollment.



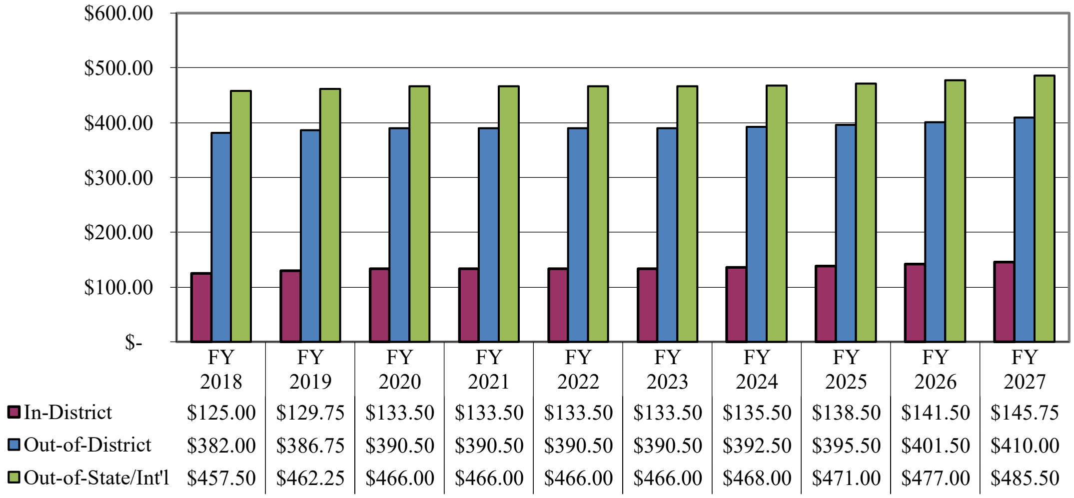
Tuition Rates

The tuition board policy limits the annual tuition and per credit hour fee increases to 5% of total tuition and fees or the Illinois statute limitation using the Higher Education Cost Adjustment (HECA) rate change as a guideline, as appropriate, to promote a balanced budget for Harper College and financial consistency for Harper students. HECA is an inflationary index developed by the State Higher Education Executive Officers Association. The index is used to estimate inflation in the costs paid by colleges and universities, which are primarily personnel. It is constructed from two federally maintained price indices, the Employment Costs Index (ECI) which makes up 75% of the HECA rate, and the Gross Domestic Product Implicit Price Deflator (GDP-IPD) which makes up 25% of the rate. These percentages mirror the breakdown of college and university costs, 75% for salaries and benefits, and 25% for all other. The ECI tracks employer compensation costs including salaries and benefits, while the GDP IPD tracks general price inflation in the U.S. economy.

Decisions are made each February regarding tuition and fee rates for the following fiscal year. For FY 2027, a $4.25 per credit hour tuition increase was approved to support inflationary cost pressures. The combined tuition and per credit hour fees were $167.75 (tuition rate of $145.75 plus per credit hour fees of $22.00).

The following chart shows the per credit hour tuition rate history.

Tuition Rates per Credit Hour



Tuition rates have remained below annual Higher Education Cost Adjustment (HECA) percentages for several years. The following table compares fiscal year tuition rate changes with HECA. Board Policy 07.01.04 limits annual tuition and per credit hour fee increases to 5% of total tuition and fees or the Illinois statute limitation using the Higher Education Cost Adjustment rate change as a guideline, as appropriate, to promote a balanced budget.

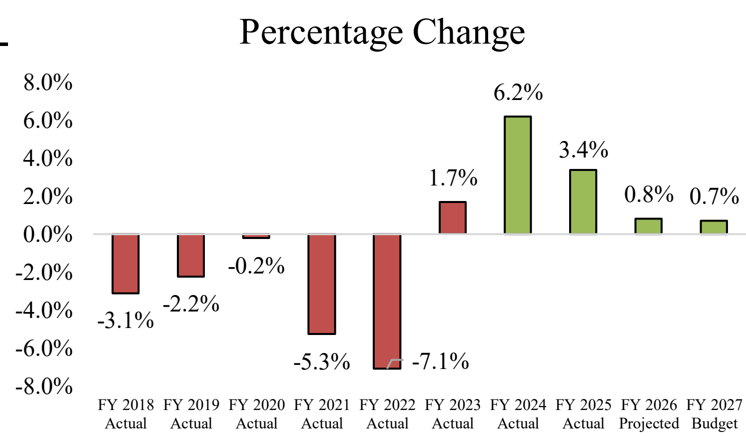
Fiscal Year	In-District	% Change	Out-of-District	% Change	Out-of-State	% Change	International	% Change	HECA
2018	$ 125.00	4.8%	$ 382.00	1.5%	$ 457.50	1.3%	$ 457.50	1.3%	1.8%
2019	$ 129.75	3.8%	$ 386.75	1.2%	$ 462.25	1.0%	$ 462.25	1.0%	2.3%
2020	$ 133.50	2.9%	$ 390.50	1.0%	$ 466.00	0.8%	$ 466.00	0.8%	2.5%
2021	$ 133.50	0.0%	$ 390.50	0.0%	$ 466.00	0.0%	$ 466.00	0.0%	2.3%
2022	$ 133.50	0.0%	$ 390.50	0.0%	$ 466.00	0.0%	$ 466.00	0.0%	1.8%
2023	$ 133.50	0.0%	$ 390.50	0.0%	$ 466.00	0.0%	$ 466.00	0.0%	3.5%
2024	$ 135.50	1.5%	$ 392.50	0.5%	$ 468.00	0.4%	$ 468.00	0.4%	5.8%
2025	$ 138.50	2.2%	$ 395.50	0.8%	$ 471.00	0.6%	$ 471.00	0.6%	5.2%
2026	$ 141.50	2.2%	$ 401.50	1.5%	$ 477.00	1.3%	$ 477.00	1.3%	3.3%
2027	$ 145.75	3.0%	$ 410.00	2.1%	$ 485.50	1.8%	$ 485.50	1.8%	3.3%

Enrollment
Enrollment is the second key variable of tuition and fee revenues. Enrollment projections begin with a model maintained by the Institutional Research department, which looks at trends and projects future enrollments. The College utilizes this model as a guide for beginning the process of estimating full-time equivalent (FTE) credit enrollment for budgeting purposes. Other external factors within the first time in college, young adult, and adult market segments are then considered when estimating enrollment, as well as the impact of any program changes.

The table below provides a history of FTE counts and percentage changes by year. After multiple periods of enrollment declines, the College is experiencing moderate enrollment increases, which are projected to continue. Additional details surrounding the enrollment projections are found in the Financial Forecasting and Long Range Planning section.

Full-Time Equivalent (FTE) Credit Enrollment and Percentage Change

	FTE	% Change
FY 2018 Actual	9,376	-3.1%
FY 2019 Actual	9,166	-2.2%
FY 2020 Actual	9,146	-0.2%
FY 2021 Actual	8,664	-5.3%
FY 2022 Actual	8,050	-7.1%
FY 2023 Actual	8,186	1.7%
FY 2024 Actual	8,693	6.2%
FY 2025 Actual	8,987	3.4%
FY 2026 Projected	9,060	0.8%
FY 2027 Budget	9,124	0.7%



State Funding

State Funding represents 6% of the total budgeted revenues for the Tax-Capped Funds. The original concept of state funding for community colleges was that the State would fund one-third of the costs, with tuition and local sources funding the other two-thirds. The funding balance has not been achieved since 1981.

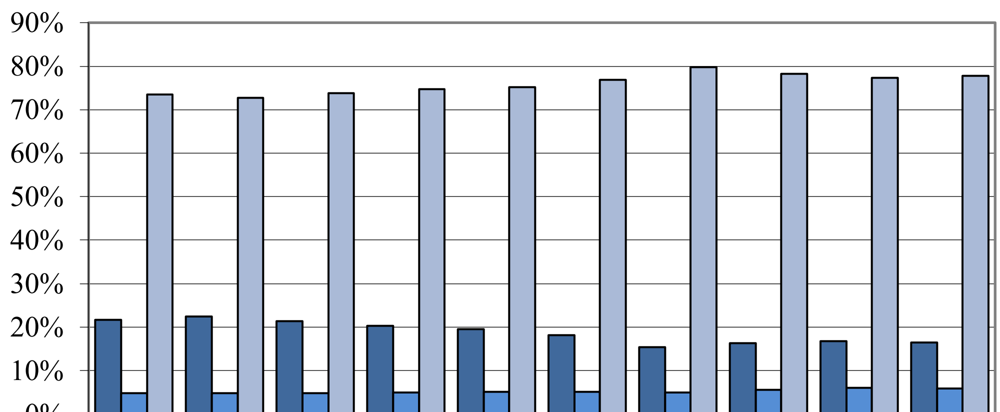
Unrestricted State funding, with the base operating grant as the primary source, is budgeted to decrease by 9% compared to the prior year budget. The College has limited its reliance on State funding because of the uncertainties surrounding the finances of the State of Illinois.

The tables below show the history and budget of the unrestricted State Funding within the Tax-Capped Funds.

Fiscal Year	Unrestricted Funding	% Change	Total Revenues	% of Total Revenues
FY 2018 Actual	$ 7,538,647	-10.5%	$ 114,347,126	6.6%
FY 2019 Actual	$ 8,097,810	7.4%	$ 112,918,646	7.2%
FY 2020 Actual	$ 8,981,135	10.9%	$ 123,130,714	7.3%
FY 2021 Actual	$ 9,197,968	2.4%	$ 121,821,329	7.6%
FY 2022 Actual	$ 9,816,702	6.7%	$ 127,852,753	7.7%
FY 2023 Actual	$ 10,221,891	4.1%	$ 134,849,186	7.6%
FY 2024 Actual	$ 10,889,263	6.5%	$ 144,203,633	7.6%
FY 2025 Actual	$ 10,992,960	1.0%	$ 146,509,847	7.5%
FY 2026 Projected	$ 10,499,885	-4.5%	$ 150,725,142	7.0%
FY 2027 Budget	$ 9,996,279	-4.8%	$ 154,798,621	6.5%

The chart below compares the percentage of per capita cost for each major source of revenue.

Percentage of Per Capita Cost

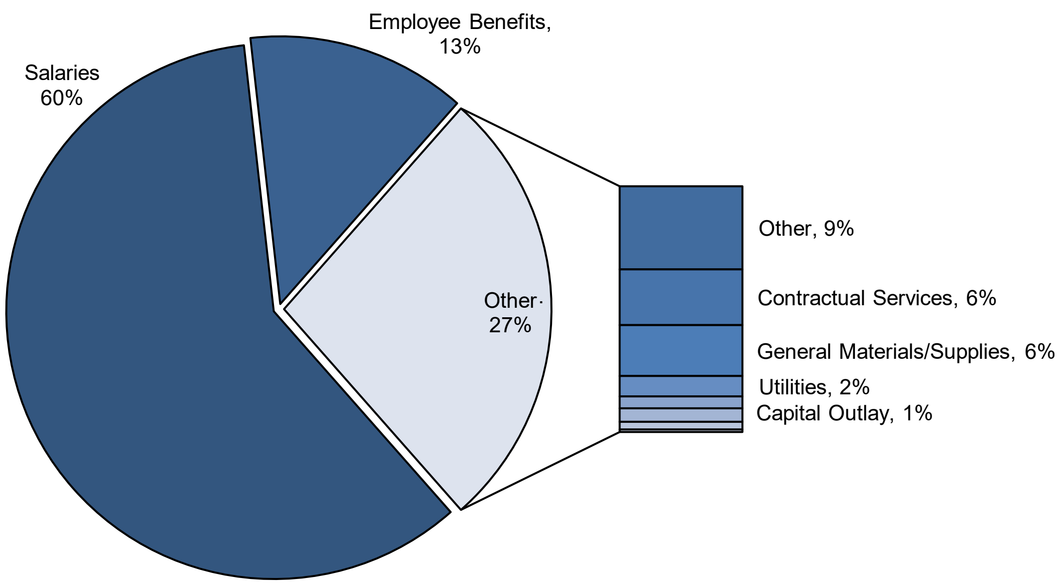


	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Tuition	21.7%	22.4%	21.4%	20.3%	19.6%	18.1%	15.4%	16.3%	16.7%	16.4%
State	4.8%	4.8%	4.8%	5.0%	5.1%	5.1%	4.9%	5.6%	6.0%	5.9%
Local & Other	73.5%	72.7%	73.8%	74.7%	75.2%	76.8%	79.7%	78.2%	77.3%	77.7%

Expenditures

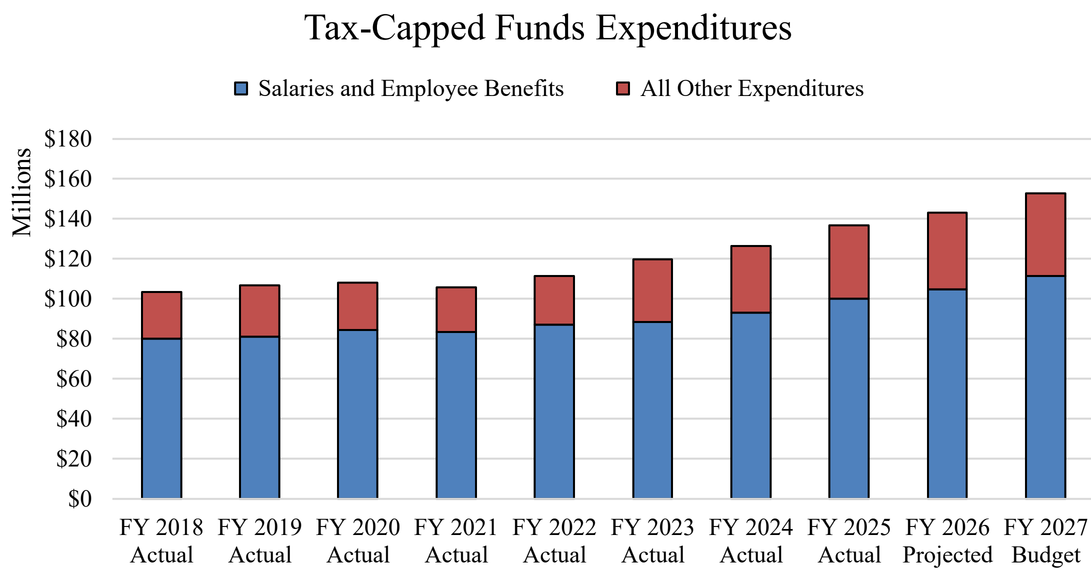
Building the expenditure side of the budget is a coordinated process across all College departments. Reallocation of existing budgets is always considered before funding any new budget requests. The Tax Capped Funds budgeted expenditures for FY 2027 are $152.8 million compared to $144.8 million for FY 2026. This represents an increase of $8.0 million, or 5.5%, driven primarily by inflationary cost pressures and salary and employee benefit cost increases.

Expenditure Uses by Object



The following table and graph show historical expenditures, exclusive of fund transfers, for the previous nine years, as well as the budgeted expenditures for FY 2027.

	Salaries and Employee Benefits	All Other Expenditures	Total Expenditures	% Change
FY 2018 Actual	$ 80,217,826	$ 23,226,437	$ 103,444,263	1.2%
FY 2019 Actual	81,235,641	25,604,724	106,840,365	3.3%
FY 2020 Actual	84,374,972	23,807,508	108,182,480	1.3%
FY 2021 Actual	83,496,844	22,235,487	105,732,331	-2.3%
FY 2022 Actual	87,209,056	24,143,234	111,352,290	5.3%
FY 2023 Actual	88,482,272	31,347,831	119,830,103	7.6%
FY 2024 Actual	93,112,923	33,522,746	126,635,669	5.7%
FY 2025 Actual	100,135,276	36,744,842	136,880,118	8.1%
FY 2026 Projected	104,713,008	38,286,913	142,999,921	4.5%
FY 2027 Budget	111,570,761	41,243,921	152,814,682	6.9%



Salaries and Employee Benefits

Salaries and employee benefits represent 73% of the College's expenditures. The College contracted with a third party to complete a compensation study in FY 2024. In response to ongoing inflationary pressures, the budget reflects necessary increases in salary expenses. Salary increases are crucial for maintaining competitive compensation levels and are essential for attracting and retaining skilled faculty and staff. Vacant positions are budgeted at the expected annual salary needed to fill the position. Approximately 80% of the College's salaries are driven by collective bargaining agreements.

Health insurance benefits for employees are budgeted based on current benefit elections and any expected change in the benefit rates. The College has estimated the calendar year 2027 medical insurance rates to increase by 10%.

Combined salaries and employee benefits budgets have increased to $111.6 million, or by 5.5% when compared to the FY 2026 Budget. The increase is a result of projected salary and benefit increases. The increase represents a $6.9 million increase, or 6.5% increase over the FY 2026 projected salary and employee benefits expenses. The increase over the FY 2026 projection is driven by salary increases driven by the College's bargaining unit contracts.

The table on the following page is a summary of the detailed personnel headcount schedule located in the Appendix section. The College completed a compensation study in FY 2024 which resulted in employee classification changes impacting the Administrator, Supervisor/Management, and Classified full-time categories. Position reductions primarily resulted from eliminating grant-funded positions at the end of their funding periods. In addition, select positions were reallocated and repurposed to support the College's strategic student success initiatives.

Employee Group	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2027 Budget
Faculty - Full-Time	225	223	223	223
Administrators - Full-Time	37	46	46	46
Professional/Technical - Full-Time	209	204	209	211
Professional/Technical - Part-Time	30	29	29	28
Supervisory/Management - Full-Time	126	121	123	128
Supervisory/Management - Part-Time	-	-	-	1
Classified - Full-Time	117	121	121	113
Classified - Part-Time	57	53	53	48
Security - Full-Time	23	23	24	23
Security - Part-Time	5	3	2	2
Custodial/Maintenance - Full-Time	77	77	77	75
Custodial/Maintenance - Part-Time	4	4	4	4
Total - Permanent Employees	**910**	**904**	**911**	**902**

All other expenditures, which include contractual services, materials and supplies, travel and meeting, fixed charges, utilities, and capital outlay, combined for an increase of $3.0 million when compared to the FY 2026 projection, or 6.9%. These expenditures represent 27% of the budget. The budget increase compared to the FY 2026 projection is due to inflationary cost increases, the operationalization of activities previously supported by restricted funds, and the college's continued implementation of its new student success model.

2024 SWOT Analysis

Report Presented By:

Strategic Planning and Accountability Committee

June 2024

Harper College
1200 West Algonquin Road
Palatine, Illinois 60067-7398
Phone: 847.925.6000

OVERVIEW

In preparation for future planning, Harper College is investing significant time and effort in conducting a thorough assessment of internal strengths and weaknesses as well as an external review of opportunities and threats – a SWOT Analysis. The SWOT Analysis provides an evaluation that can focus institutional attention and inform planning processes. The analysis began with the identification and critical review of key institutional data*. These key data sources included:

- Accountability Report
- Campus Mater Plan
- College Plan
- Community College Survey of Student Engagement (CCSSE) results
- Community Scan
- Cultural Values Assessment results
- Employment and Wage dashboard
- Enrollment data
- Fact Book
- Follow-up Survey results
- General Education Assessment results
- Institutional Effectiveness Measures dashboard
- National Community College Benchmark Project (NCCBP) results
- Persistence and Grades dashboards
- Personal Assessment of the College Environment (PACE) results
- CCSSE Race and Ethnicity Survey results
- SOAR (Search, Onboard, Achieve, Realize) dashboard
- Strategic Enrollment Plan
- Trellis Financial Wellness Survey results

As a result of the review of these documents the College's strengths, weaknesses, opportunities, and threats began to surface. The analysis identified the current state of affairs, while highlighting areas in which Harper is strong as well as those that need focused attention. Further research was conducted to gather additional data on external forces influencing Harper as opportunities or threats. All items that surfaced were evaluated for inclusion in the SWOT using three criteria:

- Institutional - The item is at the institutional level, not one relating solely to a particular division, department or program.
- Data Informed - Once the institutional criterion is met, the item is reviewed to determine if its data are documentable and measurable.
- Peer Comparison - If applicable, Harper can be compared to similar institutions.

An initial draft document was created and reviewed by the Strategic Planning and Accountability Shared Governance Committee. The draft was then presented to the campus community via the portal and during the March 11 Dialogue Session. Faculty and staff provided feedback on the draft at the session and in an online survey. This final document incorporates the campus feedback.

*Report includes data available at the time of report creation in spring 2024

STRENGTHS

A strength is a positive internal institutional attribute.

Strength 1: Increasing Levels of Student Success

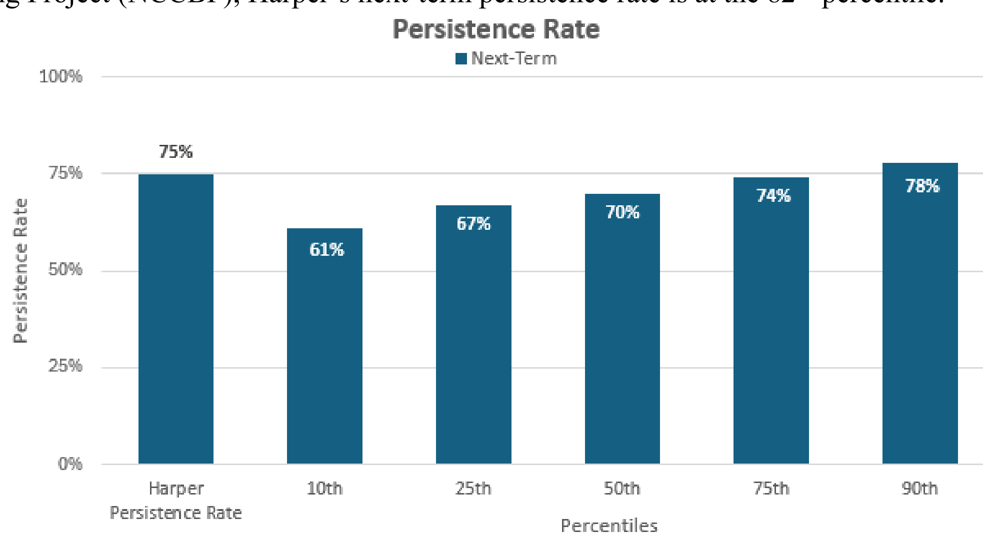
Item Description:
Persistence and completion rates continue to increase. Efforts to retain students, both inside and outside of the classroom, appear to be producing the desired effect. Additionally, completion rates continue to show improvement with graduation rates at their highest in recorded history. While room for improvement in both persistence and completion still exists, the growth in both areas, ultimately representing an increase in the success of Harper students, reflects the academic excellence of Harper College.

Supporting Information:
Harper College has experienced an increase in fall-to-fall persistence from 2016-17 to 2021-22. Harper's persistence rate is consistently higher than the peer group average and well above the average of the Aspen Institute recognized institutions.

Persistence Rate (fall to fall)[1]*						
Year	**2016-17**	**2017-18**	**2018-19**	**2019-20**	**2020-21**	**2021-22**
Harper	65.3%	69.0%	69.5%	67.0%	69.7%	68.7%
Peer Group Average**	61.7%	63.4%	61.9%	60.0%	62.5%	60.0%
Aspen Average***	58.2%	57.7%	60.0%	54.3%	52.8%	55.7%

*The percentage of first-time (full- and part-time), credential-seeking students who first enroll in the given fall semester and register in the subsequent fall semester or earn a credential in their first year (IPEDS).
**College of DuPage, College of Lake County, Elgin Community College, Joliet Junior College, Moraine Valley Community College, Oakton Community College, Triton College
***Amarillo, Broward, Kennedy-King, Kingsborough, Indian River, Lake Area Technical, Miami Dade, Mississippi Gulf Coast, Odessa, Palo Alto, Pierce, San Antonio, San Jacinto, Santa Barbara, Santa Fe (Aspen comparison group includes colleges identified as prize winners or receiving special recognition.)

Additionally, when compared with institutions (N=123) participating in the National Community College Benchmarking Project (NCCBP), Harper's next-term persistence rate is at the 82nd percentile.[2]



Persistence rate is the percentage of fall 2021 students, both full- and part-time, who return to the campus for the next term (spring 2022). This metric excludes students who graduated or completed certificates in the time frame.

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[1]IEM Dashboard, Accessed 1/3/2024, Advance, Persistence, Peer Comparison, https://app.powerbi.com/view?r=eyJrIjoiYWM4YjMzYWQtMWQ3MC00YjZjLTkyOTctMTVhOTUwYWRjMDA3IiwidCI6IjQxNzkxYzQxLWZmY2ItNDVlNC05YzFkLTExYTZiNTAyYTZkNyIsImMiOjN9
[2] *2022 National Community College Benchmark Report,* p. 2.

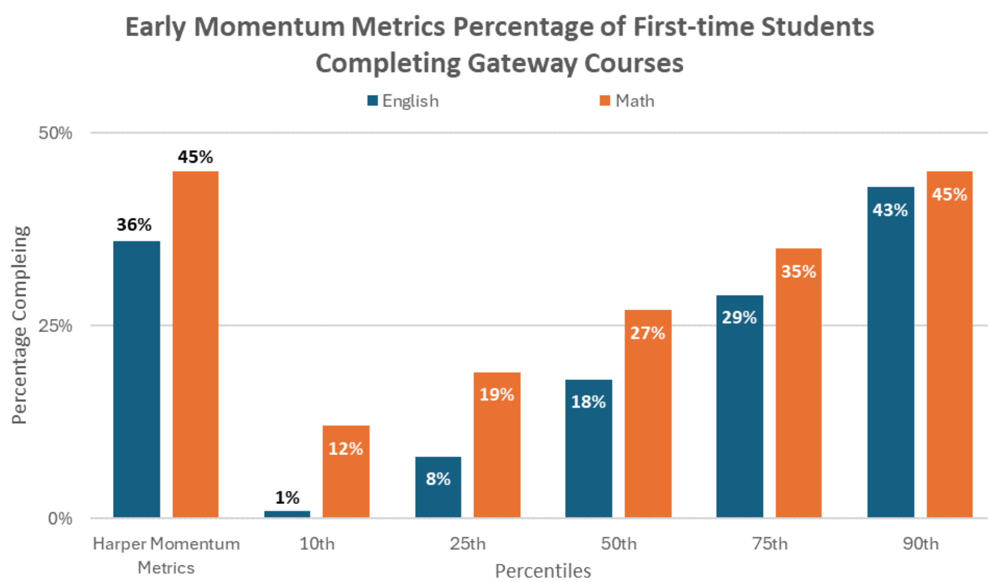
Harper's graduation rate continues to increase and is at an all-time high of 45.6%. The 2022 rate represents a 52% increase since 2017. This exceeds the average graduation rate for both the peer group and the Aspen award winners.

Graduation Rate[3]*							
Year	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
Harper	28.8%	32.7%	33.7%	34.7%	37.8%	43.7%	45.6%
Peer Group Average**	24.4%	24.6%	25.7%	26.8%	27.8%	29.6%	Not Yet Available
Aspen***	31.5%	34.8%	35.7%	37.7%	38.4%	36.0%	Not Yet Available

*First-time, full-time, degree/certificate-seeking students who completed a credential within three years of enrolling at Harper (IPEDS, IEM Dashboard).
**College of DuPage, College of Lake County, Elgin Community College, Joliet Junior College, Moraine Valley Community College, Oakton Community College, Triton College
*** Amarillo, Broward, Kennedy-King, Kingsborough, Indian River, Lake Area Technical, Miami Dade, Mississippi Gulf Coast, Odessa, Palo Alto, Pierce, San Antonio, San Jacinto, Santa Barbara, Santa Fe (Aspen comparison group includes colleges identified as prize winners or receiving special recognition.)

In addition to increases in graduation rate, the number of credentials awarded annually has also increased. Credentials awarded increased by 23% from FY2017 (3,607) to FY2023 (4,346).[4]

Success rates are also high in the leading indicators that predict completion, such as gateway course completion. When nationally benchmarked, Harper is in the 81st percentile for first-time students entering in fall 2021 and completing gateway English by the end of spring 2022 term[5] are in the 91st percentile for gateway math completion.[6]



The percentage of first-time students from fall 2021 completing gateway courses in English Comp I/II and math by the end of spring 2022 term. 110 institutions provided data for English and 109 institutions provided data for math.

Improved persistence and completion are the result of focused efforts of the College. Case-managed advising stands out as one of the most impactful strategies for supporting students' academic progress. Since its launch in the fall of 2017, the strategy has reached full-scale implementation, with 100% of credential-seeking students now assigned an advisor. A pivotal moment for students occurs during their first semester when they

[3] IEM Dashboard, Accessed 1/3/2024, Realize, Graduation Rate, Peer Comparison, https://app.powerbi.com/view?r=eyJrIjoiYWM4YjMzYWQtMWQ3MC00YjZjLTkyOTctMTVhOTUwYWRjMDA3IiwidCI6IjQxNzkxYzQxLWZmY2ItNDVlNC05YzFkLTExYTZiNTAyYTZkNyIsImMiOjN9
[4] Harper College *Fact Book 2021-2022,* p. 35 and Harper College *Fact Book 2023-2024,* Students (Credit), Credentials Awarded, Award Type All, https://app.powerbi.com/view?r=eyJrIjoiNDlhOGIzYWUtZGVmMS00N2VhLWE0YTItNDkzODM3NmI0OWU1IiwidCI6IjQxNzkxYzQxLWZmY2ItNDVlNC05YzFkLTExYTZiNTAyYTZkNyIsImMiOjN9.
[5] *2022 National Community College Benchmark Report,* p. 1.
[6] Ibid.

are encouraged to meet with their advisor to develop a personalized educational plan. Over the past four years, new credential-seeking students (both full and part-time) who take this crucial step have achieved an impressive 91% average fall-to-spring persistence rate, compared to a 62% persistence rate for those who do not connect with their advisor for personalized educational planning. This critical engagement is also correlated with students experiencing a three-year graduation rate more than double that of their peers who did not participate in this essential advising opportunity.

Harper College has implemented many initiatives aimed at improving success rates for students. When examining overall success of students in an initiative versus the identified comparison group (similar characteristics but not a part of the initiative), the students in an initiative typically outperform the comparison groups students in success metrics, including persistence and completion.[7]

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[7] Success 360 Dashboard, Accessed 4/25/2024, Initiatives, All Initiatives, Fall, Three Years, https://app.powerbi.com/reportEmbed?reportId=003bfc79-4fa8-425c-bd9c-b61a418f115a&autoAuth=true&ctid=41791c41-ffcb-45e4-9c1d-11a6b502a6d7

Strength 2: Student Satisfaction with Education and Support Services

Item Description:
Harper is committed to providing high quality education and student services. This commitment is demonstrated in the wide range of academic and non-academic support services available and the positive feedback from students regarding these services as well as their impact on educational growth.

Supporting Information:
Harper College measures student satisfaction in various ways. Instruments that have been used to gauge satisfaction with support services and the institution include the Follow-Up Survey, the Community College Survey of Student Engagement (CCSSE), the CCSSE Race/Ethnicity Scale, the Trellis Financial Wellness Survey, and Student Opinionnaires of Instruction (SOI). The Follow-Up Survey is an annual survey administered to program completers (transfer and career) to measure student views on Harper and the services provided toward their educational advancement. Survey results indicate:

Both career and transfer completers would recommend Harper, with at least 98% of transfer completers and 97% of career completers stating "definitely yes/yes" in 2020, 2021, and 2022.[8]

	2020	2021	2022
Would recommend Harper (definitely yes/yes)			
Transfer Completers	98.1%	97.9%	98.1%
Career Completers	98.9%	97.4%	98.9%
Transfer and Career Completers Combined	98.6%	97.8%	98.5%

Both career and transfer completers would return to Harper, with at least 86% of transfer completers and 92% of career completers stating, "definitely yes/yes."[9]

	2020	2021	2022
Would return to Harper (definitely yes/yes)			
Transfer Completers	91.1%	85.5%	89.1%
Career Completers	94.1%	91.5%	92.2%
Transfer and Career Completers Combined	93.0%	89.2%	91.0%

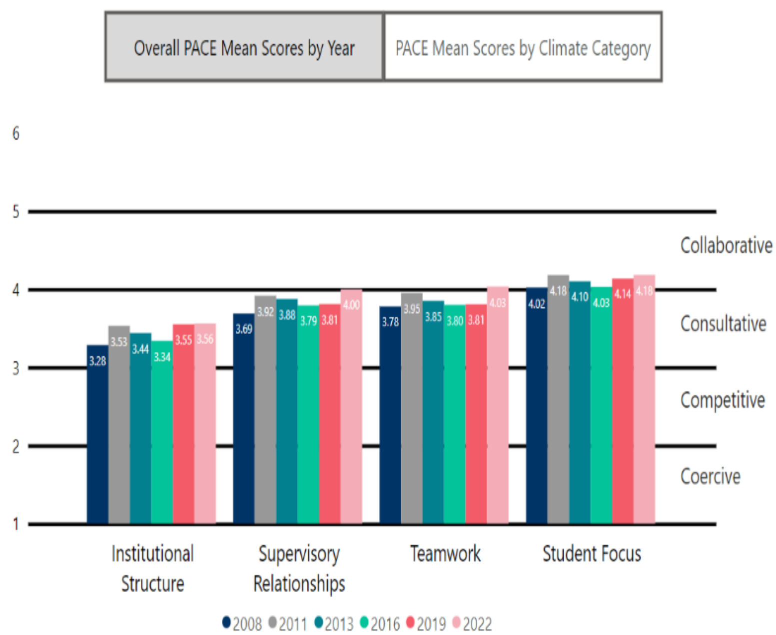
Completers also highly rate the quality of instruction at Harper College. At least 93% of transfer and career completers rate the quality as "excellent or good."[10]

	2020	2021	2022
Quality of Instruction (excellent or good)			
Transfer Completers	92.9%	95.7%	92.0%
Career Completers	94.9%	93.4%	94.2%
Transfer and Career Completers Combined	94.2%	94.3%	93.4%

[8] Follow-Up Survey Dashboard, Accessed 1/3/2024, Harper Experience, Overall Experience https://app.powerbi.com/reportEmbed?reportId=ee5c7779-83ac-402d-b3a3-f7e0023c9629&autoAuth=true&ctid=41791c41-ffcb-45e4-9c1d-11a6b502a6d7
[9] Ibid.
[10] Follow-Up Survey Dashboard, Accessed 1/3/2024, Harper Experience, Course Instruction https://app.powerbi.com/reportEmbed?reportId=ee5c7779-83ac-402d-b3a3-f7e0023c9629&autoAuth=true&ctid=41791c41-ffcb-45e4-9c1d-11a6b502a6d7

The Community College Survey of Student Engagement (CCSSE) is administered to students every three years, to gauge student engagement with academic and support services, as well as the overall educational environment. The 2021 CCSSE results indicate satisfaction regarding:[11, 12]

- Communication with Faculty:
  - Harper students indicate a greater degree of communication with faculty than the overall CCSSE cohort (83% v. 74%).
  - Harper students report more conversation with faculty or advisors around career plans as compared to the CCSSE cohort (41% v. 32%).
- Experience at Harper:
  - 91% of respondents rate their overall educational experience at Harper as good or excellent.
  - 97% of respondents would recommend Harper to a friend or family member.
- Support Services:
  - 80% of respondents indicated that Harper emphasizes providing the support you need to succeed.
  - 95% of respondents are somewhat or very satisfied with academic advising and planning.
  - Students were asked "Before the end of my first academic term at this college, an advisor helped me develop an academic plan" and 71% of students reported that a plan was created before the end of their first semester.



Employees perceive the campus environment as positively focused on student success. The Personal Assessment of the College Environment (PACE) is administered to employees to assess the climate of the institution from the perspective of different education-based categories.

Within PACE, the Student Focus category "considers the centrality of students to the actions of the institution as well as the extent to which students are prepared for post-institution endeavors." Harper employee ratings have identified Student Focus as collaborative for the past five administrations of the survey. According to PACE, collaborative is the most positive rating. [13]

Students also provide feedback on courses and instruction through the SOIs. Fall 2023 SOIs indicate overall satisfaction with courses, ranging from 85-100% satisfied, and overall satisfaction with instruction, ranging from 89-100% satisfied.

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[11] *CCSSE 2021 Executive Summary of Results, p. 4.*
[12] CCSSE Dashboard, Accessed 1/2/2023. Survey Results, College Experience, https://app.powerbi.com/reportEmbed?reportId=cbae8e22-e73c-43cd-b8fb-5cb378624746&autoAuth=true&ctid=41791c41-ffcb-45e4-9c1d-11a6b502a6d7&config=eyJjbHVzdGVyVXJsIjoiaHR0cHM6Ly93YWJpLXVzLW5vcnRoLWNlbnRyYWwtaC1wcmltYXJ5LXJlZGlyZWN0LmFuYWx5c2lzLndpbmRvd3Mubm.
[13] PACE Dashboard, Accessed 1/3/2023,Overall Results, PACE Mean Scores by Climate Category https://app.powerbi.com/reportEmbed?reportId=c41e1c0a-1fe8-422f-b350-c238a85ab925&autoAuth=true&ctid=41791c41-ffcb-45e4-9c1d-11a6b502a6d7

Strength 3: Commitment to Diversity, Equity, and Inclusion

Item Description:
Institutional priority has been placed on creating a culture of diversity, equity, and inclusion (DEI) since 2012 when a presidential task force was created. In recent years, an executive cabinet level role on diversity, equity and inclusion was created and campus-wide goals and priorities for addressing and minimizing systemic barriers for historically underrepresented, underserved, and marginalized communities were established. As a result, Harper College continues progressing towards a more diverse, inclusive, and equitable campus.

Supporting Information:
Harper has demonstrated a commitment to DEI through prioritizing this work in both institutional goals and institutional budget. In 2021, under the leadership of Dr. Avis Proctor, the first Vice President of Diversity, Equity, and Inclusion was hired. Later that year, Harper's Cultural Center opened and in 2022, the Office of Diversity, Equity and Inclusion was fully established.

Student focused supports and opportunities include the following:

- During the fall 2022 semester, Harper launched Guiding Learners to Intentionally Develop Efficacy (GLIDE) mentorship program designed to address the equity gaps identified specifically for Black and Latinx students. GLIDE assists students with setting goals, developing proactive study habits, learning about financial literacy education, and providing information regarding available academic support services.
- Harper's One Million Degrees (OMD) program is designed to help students from low-income backgrounds succeed academically and professionally. The OMD program provides tuition balance relief, as well as a stipend. OMD scholars also receive academic tutoring, transfer support, mentors, and professional development opportunities. The goal is for OMD scholars to transfer to four-year colleges and universities upon completing their associate degree.
- The Project Assistance, Surpassing Obstacles/Proyecto de Apoyo, Superando Obstaculos (PASO) team of dedicated staff support Latinx students/families in their academic journey by providing information, guidance, and resources. Each year, PASO welcomes high school students and their families, to learn about academic programs and services, meet with faculty, and tour labs on campus.
- The Cultural Center at Harper is a culturally-affirming, educational lounge and event space for students and employees. During FY2023 the Cultural Center hosted more than 120 programs or events, attended by nearly 5,000 students (duplicated).
- Access and Disability Services (ADS) at Harper provides accessible programs, services, and support to the Harper community. In FY2023, ADS served more than 1,900 students with disabilities (duplicated count) and received more than 3,000 accommodation requests from students.
- The International Education Program at Harper College offers students the opportunity to engage in study abroad programs. In FY2023 and FY2024, 61 students participated in study aboard programs in 11 different countries.

Student learning outcomes and degree requirements include diversity and inclusion:

- The World Cultures and Diversity graduation requirement ensures students complete a World Cultures and Diversity course prior to degree completion.
- The Diverse Perspectives and Cultures general education outcome states that degree completers will be able to "examine diverse perspectives and cultures as they relate to the individual, the community, and the global society." This general education learning outcome was last assessed in 2021-22. In general, the results of this assessment indicate that students are developing diverse perspectives and attitudes.

Figure 1 - Direct Assessment Scores, All Student Groups

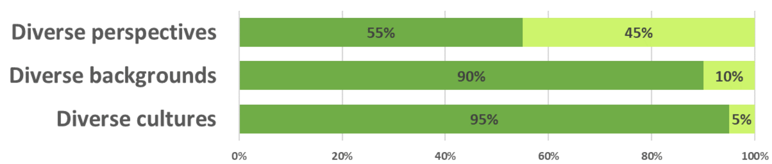
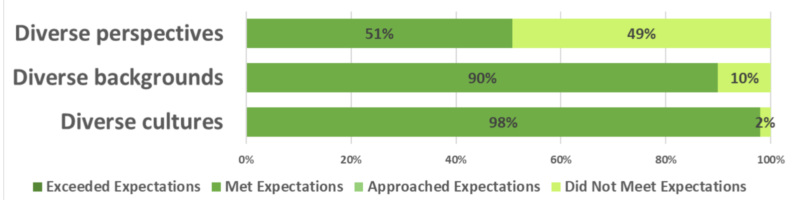


Figure 2 - Direct Assessment Scores, 45+ Hours



More than half of all student groups exceeded expectations in diverse perspectives. Most student groups exceeded expectations in diverse backgrounds and diverse cultures. (Figure 1)

More than half the students with 45+ credit hours exceeded expectations in diverse perspectives. A large majority of students with 45+ credit hours exceeded expectations in diverse backgrounds and diverse cultures. (Figure 2)

A Social Justice Studies Distinction is available to students who intend to transfer and those planning to earn a degree at Harper. All students who wish to complete courses that align their education and career paths with imagining, analyzing, and achieving justice can participate in social justice studies.

Employee focused supports:

- Employee Resource Groups (ERG) are groups of employees, from various employment groups, who assist the College in creating an environment and culture that is welcoming and supportive of all employees but particularly those who are members of historically underrepresented populations.
- Bias incident reporting is confidential reporting by a victim or witness of an act against a person, group, or property which discriminates, stereotypes, harasses, or excludes based on some part of their identity.
- LEAD (Leveraging Equity in Academia through Diversity) faculty fellows, formerly Diverse Faculty Fellows, supports faculty diversification at Harper and prepares fellows for a full-time teaching position.

Institutional prioritization is demonstrated through:

- FY2021-2024 Strategic Plan Goal and Targets
    - Build institutional capacity to support Equity, Diversity, and Inclusion.
    - Reduce equity gaps by 20%.
    - Provide education and training on DEI to all employees.
    - Develop a common language around equity.
    - Assess policies/practices through an equity lens.
    - Develop/enhance community relationships that support DEI efforts.
    - Implement interculturally competent classroom pedagogies.
- Operational Plan goal tasks align with and support the Equity Strategic Plan goal.
- Institutional Effectiveness Measures related to the diversity of Harper employees (as compared to the district demographics) and faculty (as compared to student demographics).
- Creation and implementation of a diversity recruitment plan.
- Expanded diversity scorecard serving as a management accountability tool developed to support the institution’s ongoing mission of fostering campus inclusion.
- Strategic Enrollment Management Plan.
- Administration of the Cultural Values Assessment on a three-year cycle.
- Participation in the Achieving the Dream network.

Professional development opportunities provided for all employees:

- Common DEI training
- Annual Diversity Symposium
- Campus Conversations: Equity Dialogues
- Social Justice Leadership Certificate

Recognition for the College's DEI work:

- Recognized by the Illinois Community College Trustees Association with the 2023 Equity and Diversity Award for exemplary commitment by an Illinois public community college board of trustees and its chief executive officer to achieve diversity, equity and inclusion in the college's programs.
- Awarded the 2023 Higher Education Excellence in Diversity (HEED) Award from INSIGHT Into Diversity magazine, the oldest and largest diversity-focused publication in higher education. As a recipient of the annual HEED Award – a national honor recognizing U.S. colleges and universities that demonstrate an outstanding commitment to diversity and inclusion. This is the third time Harper has been named a HEED Award recipient.

Surveys are conducted with students and employees to assess the Harper environment. Overall, results are positive and reflect a commitment to diversity, equity, and inclusion. Graduate surveys indicate that Harper values diversity and inclusion. For the FY2022 Follow-up Survey, 91.6% of completers responded, "definitely yes/yes" when asked if their experience at Harper "improved appreciation for diversity."[14]

	2020 *N=1,230	**2021 *N=1,259**	**2022 *N=1,289**
Improved Appreciation for Diversity (definitely yes/yes)			
Transfer Completers	93.1%	88.8%	92.8%
Career Completers	90.5%	86.1%	90.9%
Transfer and Career Completers Combined	91.4%	87.2%	91.6%

*Includes both Transfer and Career Completers

On the 2021 CCSSE Race/Ethnicity survey, results indicate that more than half of students do not believe that racism exists at this College. When asked "Do you believe racism exists at this college?" 64.9% responded no.[15] Additionally, students indicated that they feel a sense of belonging measures as "I have felt like I belong" at Harper College with more than 80% agreeing at some level in both recent administrations.

I have felt like I belong		
	2021 N=673	**2022 N=501**
Strongly agree	40.3%	37.5%
Moderately agree	25.4%	24.8%
Slightly agree	17.7%	19.6%
Total	83.4%	81.9%

Employees have also rated Harper's climate as demonstrating a commitment to racial/ethnic diversity (PACE survey). The 2022 rating is at a high of 4.14 (5-pt scale) and has increased over the past five administrations.[16]

Harper regularly demonstrates a commitment to racial and ethnic diversity				
2011 N=748	**2013 N=708**	**2016 N=692**	**2019 N=660**	**2022 N=635**
3.95	3.85	3.88	4.05	4.14

[14] Follow-Up Survey Dashboard, Accessed 1/3/2024, Harper Experience https://app.powerbi.com/reportEmbed?reportId=ee5c7779-83ac-402d-b3a3-f7e0023c9629&autoAuth=true&ctid=41791c41-ffcb-45e4-9c1d-11a6b502a6d7

[15] 2021 CCSSE Race/Ethnicity Survey Dashboard, Accessed 1/3/2024, Survey Results, Students vs Faculty, Racism at this college https://app.powerbi.com/reportEmbed?reportId=75d53c49-536e-400e-b441-384b1dbd7ae5&autoAuth=true&ctid=41791c41-ffcb-45e4-9c1d-11a6b502a6d7&config=eyJjbHVzdGVyVXJsIjoiaHR0cHM6Ly93YWJpLXVzLW5vcnRoLWNlbnRyYWwtaC1wcmltYXJ5LXJlZGlyZWN0LmFuYWx5c2lzLndpbmRvd3MubmV0LyJ9

[16] PACE Dashboard, Accessed 1/3/2024, Results by Climate Category, Harper Specific, https://app.powerbi.com/reportEmbed?reportId=c41e1c0a-1fe8-422f-b350-c238a85ab925&autoAuth=true&ctid=41791c41-ffcb-45e4-9c1d-11a6b502a6d7

Strength 4: Strong Partnerships Across Sectors

Item Description:
Harper has developed strong relationships with partners in various sectors: community, education, and workforce. These partnerships support the College in serving its district and meeting its mission.

Supporting Information:
Harper College has prioritized its work with partners as reflected in the FY2021-2024 Strategic Plan. The Partnership strategic goal states: Advance relationships among education, community, and workforce partners. Through this goal, the College has focused its partnership efforts across these three sectors.

Education Partners
The Northwest Educational Consortium for Student Success (NECSS) is a partnership between Harper and its three sender high school districts (Districts 211,214, and 220). The collaboration promotes dual credit coursework and entering postsecondary education college ready. Most notable is the increase in total number of dual credit hours earned from FY2019 (18,075) to FY2023 (26,957)[17] and the increase in students graduating high school college ready in both math and English, from 2016 (64.8%) to 2022 (71.5%).[18]

Dual Credit		
Year	Headcount	FTE
FY2019	3,915	602
FY2020	4,604	715
FY2021	5,119	814
FY2022	4,982	834
FY2023	5,300	899

Source: Five-Year Enrollment Dashboard

Harper's dual credit program shows positive outcomes in post-high school enrollment and persistence. Students who have taken classes with Harper while in high school are more likely to enroll at Harper post-high school graduation than those who did not. For credential seeking students, those who previously enrolled in dual credit (or concurrent) persist at a rate higher than any other group, and around 5% higher than their otherwise equivalent "New High School Graduates."

First Market Segment	Student-Semesters	Persistence
AED	1,579	68.6%
Concurrent	659	79.3%
Dual Credit	32,060	80.4%
New Adult	27,542	71.0%
New High School Graduate	51,512	75.3%
New Transfer	20,486	71.6%
Total	133,838	75.0%

Students who have at least one previously attended semester
and are currently credential seeking. Fall/Spring semesters since Fall 2015
excluding Unknown/Undeclared programs
Persistence defined as either earning credential or enrolling in the next spring/fall

Source: "Early SNAPP" model refit 202435, August 2023

[17] Five-year Enrollment Dashboard, Accessed 7/11/2025, Fiscal Year, Dual Credit (off campus), Dual Credit (on campus), https://app.powerbi.com/reportEmbed?reportId=26640187-c213-4c3e-a001-26fc30ca1c08&autoAuth=true&ctid=41791c41-ffcb-45e4-9c1d-11a6b502a6d7
[18] NECSS Student Data Dashboard, Accessed 1/24/2024, https://www.necsspartnership.com/necss-student-data-dashboard/

Additionally, Harper College offers a Promise Scholarship for all district high school students. The Promise Scholarship allows students the opportunity to earn up to two years of in-district tuition. In FY2023, 6,231 new freshmen in high school enrolled in the Promise Scholarship. As of May of 2024, there are 11,701 high school students participating throughout all grade levels. Since the start of the Promise Scholarship, more than 513,000 hours of community service have been completed.

The University Center partners with DePaul University, Northern Illinois University, Roosevelt University, and Southern Illinois University to offer eleven different bachelor's degrees and a master's degree program that can be completed while remaining on Harper's campus. The University Center has served more than 750 students, with a 92% course success rate, and 234 graduates.[19]

DePaul University:

- Business Administration (BAPS); Communication and Media (BA)

Northern Illinois University:

- Computer Science (BS); Psychology (BA or BS)

Roosevelt University:

- Criminal Justice (BA); Elementary Education (BA); Graphic Design (BA); Health Science Administration (BA); Human Resource Management (BSBA); Master of Business Administration (MBA)

Southern Illinois University:

- Accounting (BS); Public Safety Management (BS)

Harper also has strong partnerships with other transfer institutions. During FY2023, 24 new articulation agreements were formed with four-year institutions. These agreements help align coursework directly to the transfer school to ensure the maximum amount of credits transfer saving our students time and money.

Community Partners

Harper College builds relationships with community organizations to support the needs of district residents.

- Partners for Our Communities (POC) connects families in need with resources and removes barriers to access. Harper partners with POC to offer English as a second language classes and a high school equivalency program.
- The Education and Work Center (EWC) is a partnership between Harper College, Elgin Community College, the Chicago Cook Workforce Partnership, the Village of Hanover Park and the State of Illinois. Its mission is "To expand educational and employment opportunities for residents of Hanover Park and surrounding communities through coordinated education, workforce development and career readiness activities." Classes offered at EWC include English as a second language, adult basic education, and high school equivalency classes in both English and Spanish.
- Students at the Learning and Career Center, Harper's location in Prospect Heights, can find support from a variety of community partners including Internal Revenue Service-certified tax preparation, immigration legal assistance, and childcare/enrichment activities.

[19] University Center Dashboard, Accessed 2/2/2024, https://app.powerbi.com/reportEmbed?reportId=b078a2ad-6d70-4bec-9f1b-7fbafaf47ddc&autoAuth=true&ctid=41791c41-ffcb-45e4-9c1d-11a6b502a6d7

- Harper is also a partner of the Wheeling American Job Center. The Center offers jobseekers and employers access to a broad range of employment, training, education, economic development, and labor market services.

Additionally, Harper College has a robust legislative and government affairs program engaging elected officials, especially at the state and federal level, through education, advocacy, and relationship building.

Workforce Partners

A strong example of workforce partnerships is Harper's apprenticeship program. This program relies on partnerships with local employers for success. Registered apprenticeship programs combine job-related courses with on-the-job learning experiences to provide workers with advanced skills to meet employers' needs. Harper has partnered with 79 employers to offer 15 apprenticeship programs, serving nearly 500 apprentices. At the end of FY2024, 233 students have graduated from apprenticeship programs and work for 48 employers.

Harper has developed a Business Strategy Team focused on creating a unified business voice and image for Harper College; internal alignment; and positioning Harper as the "Preferred Provider" for the district business community. The Business Strategy Team has created an engagement plan and unified marketing collateral. To measure progress, the team partnered with the Partnership Strategic Goal team to develop a measure of accountability focusing on four industries (healthcare, business, manufacturing/technology, and transportation) across the three partnership sectors (community, education, and workforce).[20]

[20] Business Strategy Wildly Important Goal, Accessed 2/5/24, updated October 2023, https://app.powerbi.com/reportEmbed?reportId=71f38a0d-06eb-48c3-8125-5dac4b37c871&autoAuth=true&ctid=41791c41-ffcb-45e4-9c1d-11a6b502a6d7

Strength 5: Fiscal Stewardship

Item Description:
Harper College demonstrates, to all constituents, a commitment of fiscal responsibility in a variety of ways including transparent budgeting, an exceptional bond rating, and clean audit reports.

Supporting Information:
Harper engages in a transparent and public budget process that demonstrates fiscal responsibility and accountability to its diverse community. Harper consistently develops a balanced or better than balanced budget for tax capped funds. The College consistently receives an unmodified opinion from the independent audit of its Annual Comprehensive Financial Report.[21] The unmodified opinion states that the financial statements present fairly, in all material respects, the respective financial position of the College.

Harper has been awarded the Certificate of Achievement for Excellence in Financial Reporting, by the Government Finance Officers Association for 13 consecutive years.[22] To receive this award, a government organization must publish an easily readable and efficiently organized comprehensive annual financial report that satisfies both generally accepted accounting principles and applicable legal requirements.

The College's financial stewardship is also reflected in its bond rating and Composite Financial Index (CFI). The College has maintained a Moody's Aaa bond rating for nearly 20 years, the highest rating awarded. Harper has consistently maintained this Aaa rating because of its healthy operating reserves, low dependence on state appropriations, and an annual budget process that ensures appropriate allocation of funds, maintenance of a balanced budget, and collaboration with the Board of Trustees. In comparing the College's Moody rating with the rating of Harper's Illinois peers, three of the seven peers have also earned a Aaa rating, while four of the seven peers have earned a rating lower than Aaa. Additionally, Harper has maintained a CFI ranging between 4.4 and 6.2 over the past five fiscal years. This score is reported to the Higher Learning Commission and combines four principal ratios: primary reserve ratio, net operating revenue ratio, return on net assets, and viability ratio. Harper's number demonstrates adequate financial resources.[23] Harper's proactive fiscal response demonstrates its ability to maintain a balanced budget without sacrificing the educational experience of its students. The Board of Trustees policy maintains the College's fund balance in the combined Tax Capped Funds between 40% and 60% of budgeted annual expenditures. The fund balance over the past four years has ranged from a low of 47.6% to a high of 49.7%, remaining well within the policy of 40% to 60%.

[21] Harper College, *Annual Comprehensive Financial Report,* p. 130
[22] Harper College, *Annual Comprehensive Financial Report,* p. 13
[23] IEM Dashboard, Accessed 1/3/2024, CFI, Overview, https://app.powerbi.com/view?r=eyJrIjoiYWM4YjMzYWQtMWQ3MC00YjZjLTkyOTctMTVhOTUwYWRjMDA3IiwidCI6IjQxNzkxYzQxLWZmY2ItNDVlNC05YzFkLTExYTZiNTAyYTZkNyIsImMiOjN9

Strength 6: Affordability

Item Description:
Harper College meets the education needs of its community in affordable ways. Harper maintains low tuition and fees and awards grants and scholarships to aid in keeping the cost of education affordable. New scholarships, such as *Igniting Paths to Success*, continue this commitment to affordability.

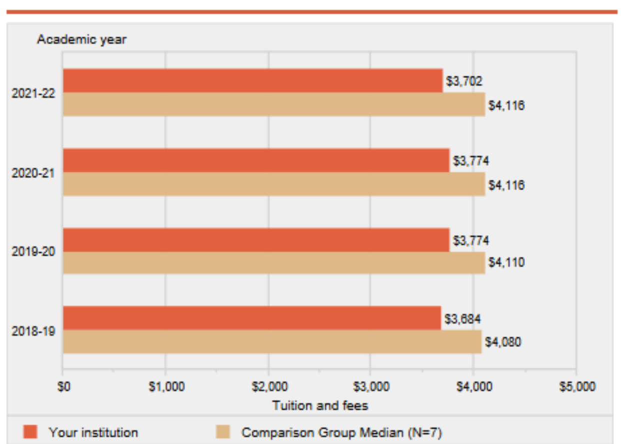
Supporting Information:
As stated in its mission, Harper is committed to providing affordable education. To maintain this affordability, the College is conservative in tuition increases and generous with institutional grant and scholarship opportunities. Tuition rates at Harper have remained constant over the past four years. The College raised tuition by a small amount ($2 per credit hour) only once during this period.

	2019-20	2020-21	2021-22	2022-23	2023-24
Resident Tuition per credit hour	$133.50	$133.50	$133.50	$133.50	$135.50

Source: Harper College Website

Harper's annual tuition and fees are consistently lower than the IPEDS Illinois peer group.[24]

Figure 6. Tuition and required fees for full-time, first-time degree/certificate-seeking undergraduate students: Academic years 2018-19 to 2021-22



NOTE: The tuition and required fees shown here are the lowest reported from the categories of in-district, in-state, and out-of-state. N is the number of institutions in the comparison group.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Fall 2021, Institutional Characteristics survey component.

IPEDS Comparison Group: College of DuPage, College of Lake County, Elgin Community College, Joliet Junior College, Moraine Valley Community College, Oakton Community College, Triton College

Student responses to the Trellis Financial Wellness survey recognize Harper's efforts to keep tuition low as 66% of respondents indicated they believed their school made tuition more affordable.[25] Residents of the Harper district also acknowledge efforts to keep college affordable and highly rated Harper on every measure including "other support such as financial aid."[26] Harper also maintains low cost of attendance for individuals who work, but do not live in district. Harper's Business EdVantage program allows those who work at an in-district organization to take college credit courses at in-district rates (representing a savings of hundreds of dollars per credit hour).

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[24] National Center for Education Statistics. *2022 IPEDS Data Feedback Report 2022*, p. 4.
[25] Trellis Research, March 2022, *Student Financial Wellness Survey, Fall 2021 Semester Report,* p.4.
[26] 2023 Community Scan Dashboard, Accessed 1/2/2023, Residence Offers and Performance, Programs and Faculty, Performance https://app.powerbi.com/reportEmbed?reportId=124fd4bc-68b3-4328-961d-5a1f683652f9&autoAuth=true&ctid=41791c41-ffcb-45e4-9c1d-11a6b502a6d7.

In addition to keeping tuition rates low, Harper also aids in keeping student costs down through its Open Education Resources initiative that provides course materials in a no-cost access and use manner. Harper also offers a Technology Loan Program, providing students with the opportunity to borrow Chromebooks, hotspots, and graphic calculators. Additionally, transportation costs for students are addressed through the College's Lyft Rideshare program which provides students with eight discounted rides (to or from Harper) each month. Additionally, Harper worked with the Pace transit system to revive public transportation to the College that includes a route between Pace's Northwest Transportation Center in Schaumburg to the College.

The College provides students a variety of scholarships and grants to aid in financing their education:

- Igniting Paths to Success Scholarship is a full-tuition scholarship (one semester, renewable) and book voucher. Credential seeking students with financial need, enrolled in at least six credit hours, who live or work in Harper's district are eligible for the scholarship. Preference is given to underrepresented students pursuing health careers, career and technical programs, science, technology, engineering and mathematics (STEM), or business/entrepreneurship programs. During the 2022-23 academic year 2,600 scholarships were awarded.
- One Million Degrees (OMD) is a scholarship program that is designed to help low-income students succeed academically and professionally. The OMD program provides last dollar scholarships (students pay no tuition), as well as a stipend. OMD scholars also receive academic tutoring and transfer support, mentors, and professional development opportunities.
- Promise Scholarship Program provides every district high school student the opportunity to earn up to two years of Harper tuition if, while in high school, they maintain solid grades, have good attendance, do not repeat classes, graduate on-time, and provide service to their community.
- Finish Line Grants provide up to $1,000 for students near completion to finish their studies. The grants do not need to be repaid and are applied directly to the student's account.
- Overall, $5.8M was awarded in scholarships, grants, and awards by the Harper College Educational Foundation in FY2023 with 1,847 students receiving a scholarship, grant, or award. Students can apply for a variety of scholarships through a single scholarship application increasing accessibility to funds that support their educational needs.

Support for students via financial aid has increased since 2017-18. Large increases were realized for Asian (23.4% increase) and Hispanic students (18.3% increase) from 2017-18 to 2021-22.[27]

Financial Aid*										
Race /Ethnicity	**2017-2018**		**2018-2019**		**2019-2020**		**2020-2021**		**2021-2022**	
	N	**%**	**N**	**%**	**N**	**%**	**N**	**%**	**N**	**%**
American Indian/Alaskan Native	7	0.1%	9	0.2%	17	0.3%	10	0.2%	13	0.2%
Asian	633	11.7%	681	13.3%	759	13.0%	719	13.4%	781	13.8%
Black or African American	447	8.3%	406	7.9%	423	7.2%	367	6.8%	379	6.7%
Hispanic or Latino	1,608	29.8%	1,546	30.2%	1,908	32.7%	1,713	31.9%	1,903	33.6%
Native Hawaiian/Pacific Islander	12	0.2%	9	0.2%	10	0.2%	4	0.1%	6	0.1%
White	2,428	45.0%	2,222	43.4%	2,424	41.5%	2,292	42.6%	2,285	40.4%
Multi-Racial	159	2.9%	143	2.8%	173	3.0%	174	3.2%	175	3.1%
International	12	0.2%	8	0.2%	26	0.4%	18	0.3%	42	0.7%
Unknown	89	1.6%	99	1.9%	96	1.6%	81	1.5%	78	1.4%
Total	**5,395**	**100%**	**5,123**	**100%**	**5,836**	**100%**	**5,378**	**100%**	**5,662**	**100%**

*Financial Aid includes all forms of financial aid (grants, loans, scholarships, and work study) from all sources (federal, state, private, and institutional)

[27] Harper College *Fact Book 2022-2023,* p. 78.

WEAKNESSES

A weakness is an internal attribute requiring improvement.

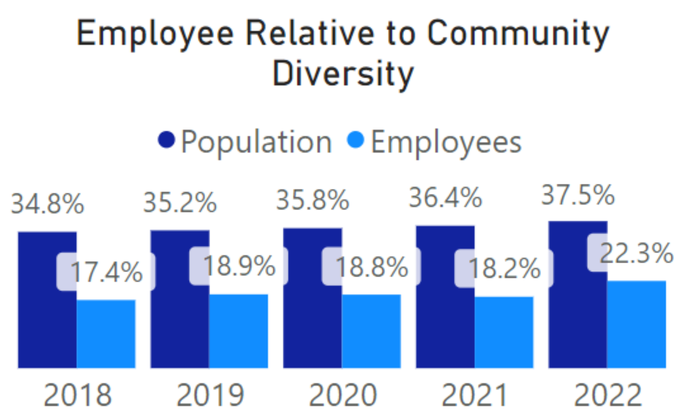
Weakness 1: Racial/Ethnic Diversity of Employees

Item Description:
The racial/ethnic diversity of Harper College employees is not yet representative of the community it serves. Additionally, the racial/ethnic diversity of faculty is not representative of the diversity of the student body. While attention has been placed on increasing employee diversity, Harper is challenged to achieve a representative workforce within the College.

Supporting Information:
A similar weakness was identified for Harper in previous SWOT analyses. As described then, research indicates that having a racially and culturally diverse faculty and staff greatly benefits students and the College. Through this diversity, minority students gain mentors and role models, while all students benefit from the diverse backgrounds and perspectives of faculty and staff.[28]

Although a strength of the College is its commitment to efforts around diversity and inclusion, Harper employees do not represent the racial/ethnic diversity of the community or the student body. The College has placed priority on diversifying its staff as indicated by two Institutional Effectiveness Measures (IEMs) related to employee diversity. The first compares Harper employee diversity (race/ethnicity) to the community.

The percentage of diverse employees (22.3%) is not yet representative of the community (37.5%).[29] As the race/ethnicity of employees is reviewed, certain employee groups are less diverse than others, as shown on the following page.[30]



Definition: The percentage of racial/ethnic diverse employees relative to the percentage of racial/ethnic diverse community population.[31]

[28] Harper College *SWOT 2019* p. 16; *2014*, p.11.
[29] Harper College *Fact Book 2022-2023*, p. 8 and 72.
[30] Harper College *Fact Book 2022-2023*, p. 72.
[31] IEM Dashboard, Accessed 1/4/2024, Diversity, https://app.powerbi.com/view?r=eyJrIjoiYWM4YjMzYWQtMWQ3MC00YjZjLTkyOTctMTVhOTUwYWRjMDA3IiwidCI6IjQxNzkxYzQxLWZmY2ItNDVlNC05YzFkLTExYTZiNTAyYTZkNyIsImMiOjN9.

Diversity (Race/Ethnicity) by Employee Group

Employee Group	Diverse		White		Unknown		Total
	N	%	N	%	N	%	N
Academic Support	2	9.1%	19	86.4%	1	4.5%	22
Administrative	10	29.4%	24	70.6%	0	0.0%	34
Classified	44	27.8%	105	66.5%	9	5.7%	158
Custodial-Maintenance	33	45.8%	38	52.8%	1	1.4%	72
Professional-Technical	62	32.6%	124	65.3%	4	2.1%	190
Supervisory	20	18.3%	85	78.0%	4	3.7%	109
Teaching Faculty (Credit)	92	15.5%	435	73.4%	66	11.1%	593
Teaching Faculty (CE)	15	24.6%	28	45.9%	18	29.5%	61
Other	9	18.4%	25	51.0%	15	30.6%	49

Adapted from 2022-2023 Fact Book, Exhibit 7.7

The second IEM related to employee diversity compares the faculty diversity to the student body diversity. The gap between faculty and student diversity has grown from 31.3% in fall 2017 to 38.7% in fall 2022. Harper's gap at 37.9% as of fall 2021 (the most recent year with comparison data) is greater than the Illinois peer average (32.8%) and the Aspen comparison group average (27.8%).[32]

Diversity Gap Between Faculty and Students *						
Year	**Fall 2017**	**Fall 2018**	**Fall 2019**	**Fall 2020**	**Fall 2021**	**Fall 2022**
Harper	31.3%	32.2%	32.7%	31.6%	37.9%	38.7%
Peer Average*	31.5%	32.1%	33.3%	31.1%	32.8%	Not Yet Available
Aspen**	26.0%	26.4%	26.6%	26.4%	27.8%	Not Yet Available

*Peer group: College of DuPage, College of Lake County, Elgin Community College, Joliet Junior College, Moraine Valley Community College, Oakton College, Triton College
** Amarillo, Broward, Kennedy-King, Kingsborough, Indian River, Lake Area Technical, Miami Dade, Mississippi Gulf Coast, Odessa, Palo Alto, Pierce, San Antonio, San Jacinto, Santa Barbara, Santa Fe (Aspen comparison group includes colleges identified as prize winners or receiving special recognition.)

[32] IEM Dashboard, Accessed 1/3/2024, Diversity, Peer Comparison, https://app.powerbi.com/view?r=eyJrIjoiYWM4YjMzYWQtMWQ3MC00YjZjLTkyOTctMTVhOTUwYWRjMDA3IiwidCI6IjQxNzkxYzQxLWZmY2ItNDVlNC05YzFkLTExYTZiNTAyYTZkNyIsImMiOjN9

Weakness 2: Equity Gaps

Item Description:
While success rates have increased across most demographic groups, equity gaps still exist. Many programs and initiatives have been implemented to increase student success and reduce equity gaps. Despite much positive movement, gaps have not been reduced for all groups. Continued efforts to decrease equity gaps remain an institutional priority and are essential to providing equitable opportunities for all students.

Supporting Information:
When examining Harper's Institutional Effectiveness Measures (IEMs), equity gaps can be seen in several areas: gateway course success, persistence, credit accumulation, advancement, and completion. Gaps are most prominent for Black students and exist in several areas for Hispanic, first-generation, and Pell eligible students. Equity gaps were also identified as a weakness in both the 2014 and 2019 SWOT analyses.

Gaps in Gateway Course Success Rate (Five-year average fall 2018 - fall 2022)[33]
In both Gateway English and math, Black and Hispanic students successfully complete coursework (within their first year) at rates much lower than their White counterparts with gaps ranging from 10.8 to 29.7 percentage points. Additionally, first-generation students successfully complete both English and math gateway coursework at rates lower than students who are not first-generation. The same is true for Pell eligible students as compared to non-Pell students.

Ethnicity	Gateway English	Gap	Gateway Math	Gap
Black	53.4%	20.3 pp	34.5%	29.7 pp
Hispanic	62.9%	10.8 pp	51.8%	12.4 pp
White	73.7%		64.2%	
1st Generation	Gateway English	Gap	Gateway Math	Gap
1st Generation	65.7%	8.1 pp	54.6%	11.3 pp
Not 1st Gen	73.8%		65.9%	
Pell Eligibility	Gateway English	Gap	Gateway Math	Gap
Not Pell Eligible	77.7%		71.2%	
Pell Eligible	65.7%	12 pp	54.8%	16.4 pp

Definition – The percent of students who successfully completed a gateway math or English course within their first year.

[33] IEM Dashboard, Accessed 9/1/2023, Gateway Completion, Equity Gaps
https://app.powerbi.com/view?r=eyJrIjoiYWM4YjMzYWQtMWQ3MC00YjZjLTkyOTctMTVhOTUwYWRjMDA3IiwidCI6IjQxNzkxYzQxLWZmY2ItNDVlNC05YzFkLTExYTZiNTAyYTZkNyIsImMiOjN9.

Gaps in Persistence Rate (Five-year average fall 2018 - fall 2022)[34]
Equity gaps exist in both fall to spring and fall to fall persistence, for Black and Hispanic students. These gaps range from a small gap of 6.4 percentage points (Hispanic, fall to spring) to a large gap of 16.6 percentage points (Black, fall to fall). Smaller gaps exist for first-generation students in fall to spring and fall to fall persistence (6.6 percentage points). Pell eligible students also have lower fall to fall persistence rates than their non-Pell eligible peers, with a gap of 8.2 percentage points.

Ethnicity	Fall-to-Fall	Gap	Fall-to-Spring	Gap
Black	54.3%	16.6 pp	77.1%	7.8 pp
Hispanic	64.5%	6.4 pp	79.5%	5.4 pp
White	70.9%		84.9%	
1st Generation	Fall-to-Fall	Gap	Fall-to-Spring	Gap
1st Generation	65.8%	6.6 pp	80.3%	6.6 pp
Not 1st Gen	72.4%		86.9%	
Pell Eligibility	Fall-to-Fall	Gap		
Not Pell Eligible	75.2%			
Pell Eligible	67%	8.2 pp		

Definition – The percentage of first-time (full- and part-time), credential-seeking students who first enroll at Harper in the given fall semester and either register in the subsequent spring/fall semester or earn a credential.

Gaps in Credit Accumulation (Five-year average fall 2018 - fall 2022)[35]
The largest gaps in credit accumulation occur with full-time students. Full-time Black and Hispanic students accumulate 24 credit hours during their first year at Harper at rates significantly lower than White students (gaps of 25.5 and 16.0 percentage points, respectively). Gaps also exist for part-time Black and Hispanic students, but at lower rates. Both first-generation and Pell eligible students also experience gaps in full-time credit accumulation at 13.0 and 15.5 percentage points, respectively.

Ethnicity	Full-Time	Gap	Part-Time	Gap
Black	28.8%	25.5 pp	34.9%	8.4 pp
Hispanic	38.3%	16.0 pp	32.8%	10.5 pp
White	54.3%		43.3%	
1st Generation	Full-Time	Gap	Part-Time	Gap
1st Generation	43.2%	13.0 pp	36.5%	7.5 pp
Not 1st Gen	56.2%		44.0%	
Pell Eligibility	Full-Time	Gap		
Not Pell Eligible	59.5%			
Pell Eligible	44.0%	15.5 pp		

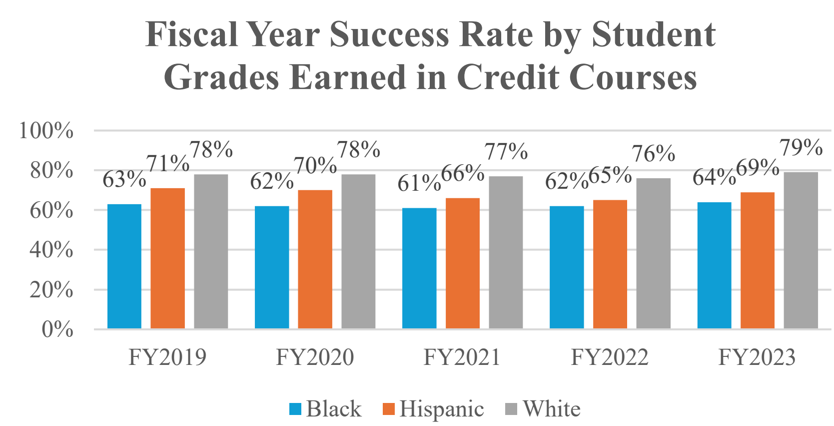
Definition – Full-time Credit Accumulation: The percentage of first-time, full-time, degree or certificate-seeking students who earned 24 or more credits (including developmental) within the first year.
Definition – Part-time Credit Accumulation: The percentage of first-time, part-time, degree or certificate-seeking students who earned 12 or more credits (including developmental) within the first year.

[34] IEM Dashboard, Accessed 9/1/2023, Persistence, Equity Gaps
https://app.powerbi.com/view?r=eyJrIjoiYWM4YjMzYWQtMWQ3MC00YjZjLTkyOTctMTVhOTUwYWRjMDA3IiwidCI6IjQxNzkxYzQxLWZmY2ItNDVlNC05YzFkLTExYTZiNTAyYTZkNyIsImMiOjN9
[35] IEM Dashboard, Accessed 9/1/2023, Credit Accumulation, Equity Gaps
https://app.powerbi.com/view?r=eyJrIjoiYWM4YjMzYWQtMWQ3MC00YjZjLTkyOTctMTVhOTUwYWRjMDA3IiwidCI6IjQxNzkxYzQxLWZmY2ItNDVlNC05YzFkLTExYTZiNTAyYTZkNyIsImMiOjN9

Gaps in Advancement Rate and Graduation Rate (Five-year average 2018 – 2022)[36]
The largest gaps in graduation and advancement exist for Black students, who complete or continue their education at rates much lower than their Hispanic and White counterparts. Gaps in graduation and advancement also exist for Pell eligible students who are less likely to complete or continue their education as compared to non-Pell students (gaps of 9.6 and 11.3 percentage points). Additionally, first-generation students advance at rates lower than those who are not first-generation students (gap of 10.1 percentage points).

Ethnicity	Advancement	Gap	Graduation	Gap
Black	54.6%	20.4 pp	14.7%	26 pp
Hispanic	63.2%	11.8 pp	33.3%	7.4 pp
White	75%		40.7%	
1st Generation	Advancement	Gap		
1st Generation	66.7%	10.1 pp		
Not 1st Gen	76.8%			
Pell Eligibility	Advancement	Gap	Graduation	Gap
Not Pell Eligible	78.1%		45.7%	
Pell Eligible	68.5%	9.6 pp	34.4%	11.3 pp

Definition – Advancement Rate: The percentage of first-time, full-time, degree/certificate-seeking students who graduated, transferred, or continued to enroll at Harper after three years.
Definition – Graduation Rate: The percentage of first-time, full-time, degree/certificate-seeking students who completed a credential within three years of enrolling at Harper.



An additional commonly examined metric is successful course completion (earning a C or better). During FY2019 – FY2023, Black and Hispanic student success rates lagged the success rates for White students. Gaps for Hispanic students range from 7-11 percentage points, and for Black students from 14-16 percentage points.[37]

In addition to gaps identified in the IEMs, racial equity gaps have been identified in the Path for Success. The "Path" identifies five key momentum points that when completed within the first year, result in higher completion rates. Equity gaps do not exist for those who complete the momentum points but do exist in the completion of these five key momentum points. For new first time in college, credential seeking full-time students (fall 2019), 30% of White students met all first semester and first year momentum indicators in the 'Path for Success'. However, only 22% of Hispanic students and 7% of Black students achieved all five momentum points.[38]

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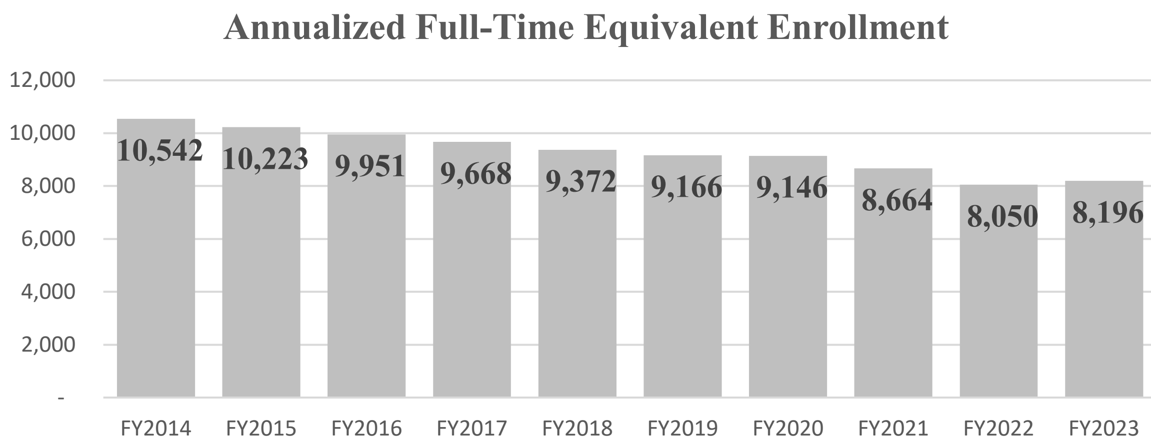
[36] IEM Dashboard, Accessed 9/1/2023, Advancement and Graduation Rate, Equity Gaps https://app.powerbi.com/view?r=eyJrIjoiYWM4YjMzYWQtMWQ3MC00YjZjLTkyOTctMTVhOTUwYWRjMDA3IiwidCI6IjQxNzkxYzQxLWZmY2ItNDVlNC05YzFkLTExYTZiNTAyYTZkNyIsImMiOjN9.
[37] Grades Dashboard, Accessed 1/11/2024, Student Detail, Fiscal Year, Ethnicity, https://app.powerbi.com/reportEmbed?reportId=1e0d6496-a4b6-47d6-8746-54024b720f9a&autoAuth=true&ctid=41791c41-ffcb-45e4-9c1d-11a6b502a6d7&config=eyJjbHVzdGVyVXJsIjoiaHR0cHM6Ly93YWJpLXVzLW5vcnRoLWNlbnRyYWwtaC1wcmltYXJ5LXJlZGlyZWN0LmFuYWx5c2lzLndpbmRvd3MubmV0LyJ9.
[38] Ad Hoc Cognos Report, produced by Institutional Research, August 2023.

Weakness 3: Enrollment

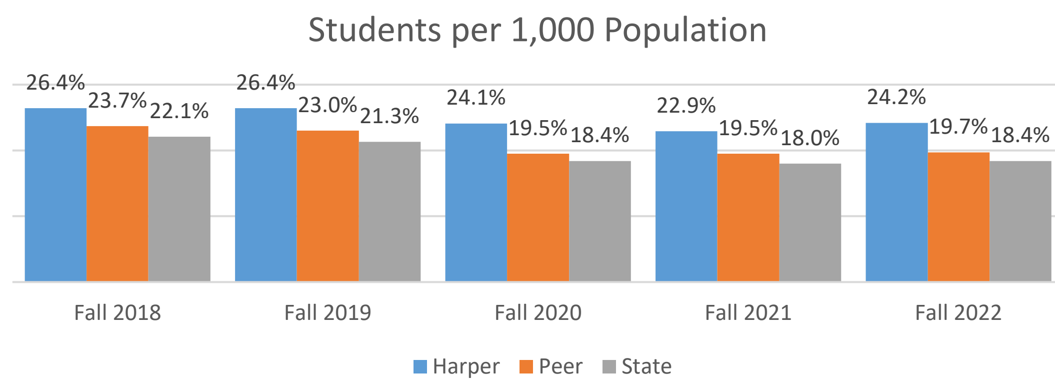
Item Description:
Harper's credit enrollment has experienced consistent declines from FY2014 – FY2022. Enrollment declines place financial strain on the institution and impact the scope of the College's mission.

Supporting Information:
Apart from a slight bump in FY2023, Harper's credit student enrollment has steadily declined since FY2014. While Harper has experienced enrollment increases in many individual market segments, such as adult education, dual-credit, Hispanic student population, and the apprenticeship program, enrollment has continued to decrease over the past several years.



Definition – Full-Time Equivalent Enrollment: The total credit hours enrolled divided by 30.[39]

Enrollment declines also are seen in the percent of students attending per 1,000 district residents.[40]



Definition – The proportion of district residents served by Harper College through credit instruction.
**Peers Include College of DuPage, College of Lake County, Elgin Community College, Joliet Junior College, Moraine Valley Community College, Oakton Community College, Triton College

[39] Five-Year Enrollment Dashboard, Accessed 1/3/2024, Enrollment Summary, Fiscal Year https://app.powerbi.com/reportEmbed?reportId%3D26640187-c213-4c3e-a001-26fc30ca1c08%26autoAuth%3Dtrue%26ctid%3D41791c41-ffcb-45e4-9c1d-11a6b502a6d7%26config%3DeyJjbHVzdGVyVXJsIjoiaHR0cHM6Ly93YWJpLXVzLW5vcnRoLWNlbnRyYWwtaC1wcmltYXJ5LXJlZGlyZWN0LmFuYWx5c2lzLndpbmRvd3MubmV0LyJ9=&data=04%7C01%7Ccnovak%40harpercollege.edu%7Cb30069a1d21f40b4bb4208d935bb17e6%7C41791c41ffcb45e49c1d11a6b502a6d7%7C0%7C0%7C637599899935881377%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C1000&sdata=p0CPz9mm9gsEqoqb81kuluDvEdJq7kQsfV2H9mv4gX4%3D&reserved=0.
[40] IEM Dashboard, Accessed 1/3/2024, Enrollment, Overview https://app.powerbi.com/view?r=eyJrIjoiYWM4YjMzYWQtMWQ3MC00YjZjLTkyOTctMTVhOTUwYWRjMDA3IiwidCI6IjQxNzkxYzQxLWZmY2ItNDVlNC05YzFkLTExYTZiNTAyYTZkNyIsImMiOjN9.

In addition to the enrollment charts provided on the previous page, other enrollment data indicate declines:

- Fall headcount decreased by 3.4% from fall 2018 (13,530) to fall 2023 (13,069).[41]
- Annual headcount decreased by 7.3% from FY2018 (23,618) to FY2023 (21,901).[42]
- Fall FTE decreased by 6.9% from fall 2018 (7,740) to fall 2023 (7,208).[43]
- Full-time enrollment of continuing students deceased by 20.2% from fall 2018 (2,223) to fall 2023 (1,774).[44]
- Part-time enrollment of continuing students decreased by 19.6% from fall 2018 (3,897) to fall 2023 (3,132).[45]
- New high school graduate enrollment has decreased by 9.9% from fall 2018 (2,031) to fall 2023 (1,829).[46]
- In every fiscal year since FY2014 Harper has seen a decline in adults (age 25+) enrolling in tuition-bearing (non-adult education) annualized FTE. Over those 10 years, the total decrease has been 42.2%, from 2,543 in FY2014 to 1,470 in FY2023. The COVID-19 pandemic may have exacerbated the decline in tuition-bearing annualized FTE. From FY2014 to FY2020, the average decline was 5.4%. From FY2021 to FY2023, the average decline was 8.2%.[47]
- Applications submitted have increased over the last several years, although the conversion rate has declined by 9%. In fall 2018, 5,773 applications were received with a conversion rate of 55% (3,178).[48] In fall 2023, 6,245 applications were received with a conversion rate of 46.0% (2,872).[49]

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[41] Harper College *Fact Book 2023-2024,* Students (Credit), Enrollment Demographic, Years (All), Demographics (Age Groups), Fall Census, https://app.powerbi.com/view?r=eyJrIjoiNDlhOGIzYWUtZGVmMS00N2VhLWE0YTItNDkzODM3NmI0OWU1IiwidCI6IjQxNzkxYzQxLWZmY2ItNDVlNC05YzFkLTExYTZiNTAyYTZkNyIsImMiOjN9

[42] Harper College *Fact Book 2023-2024,* Students (Credit), Enrollment Demographics, Year (All), Demographics (Age Group), Annual, https://app.powerbi.com/view?r=eyJrIjoiNDlhOGIzYWUtZGVmMS00N2VhLWE0YTItNDkzODM3NmI0OWU1IiwidCI6IjQxNzkxYzQxLWZmY2ItNDVlNC05YzFkLTExYTZiNTAyYTZkNyIsImMiOjN9.

[43] Harper College *Fact Book 2022-2023,* p. 23 and data from Institutional Research pulled 2/15/2024.

[44] Harper College *Fact Book 2023-2024,* Students (Credit), Enrollment Totals, Year (All), Enrollment Status, Continuing Student https://app.powerbi.com/view?r=eyJrIjoiNDlhOGIzYWUtZGVmMS00N2VhLWE0YTItNDkzODM3NmI0OWU1IiwidCI6IjQxNzkxYzQxLWZmY2ItNDVlNC05YzFkLTExYTZiNTAyYTZkNyIsImMiOjN9.

[45] Harper College *Fact Book 2023-2024,* Students (Credit), Enrollment Totals, Year (All), Enrollment Status, Continuing Student https://app.powerbi.com/view?r=eyJrIjoiNDlhOGIzYWUtZGVmMS00N2VhLWE0YTItNDkzODM3NmI0OWU1IiwidCI6IjQxNzkxYzQxLWZmY2ItNDVlNC05YzFkLTExYTZiNTAyYTZkNyIsImMiOjN9.

[46] Current Enrollment Dashboard, Accessed 1/4/2023, New Students, New Student Source, Fall, https://app.powerbi.com/reportEmbed?reportId=565f0393-c076-4c2f-8abb-eceb520e308b&autoAuth=true&ctid=41791c41-ffcb-45e4-9c1d-11a6b502a6d7&config=eyJjbHVzdGVyVXJsIjoiaHR0cHM6Ly93YWJpLXVzLW5vcnRoLWNlbnRyYWwtaC1wcmltYXJ5LXJlZGlyZWN0LmFuYWx5c2lzLndpbmRvd3MubmV0LyJ9.

[47] Cognos report based on Banner data, reported by Institutional Research, Accessed February 16, 2024.

[48] Harper College *SWOT 2019*, p. 18.

[49] Current Enrollment Dashboard, Accessed 1/4/2023, New Students, Applications, Fall, https://app.powerbi.com/reportEmbed?reportId=565f0393-c076-4c2f-8abb-eceb520e308b&autoAuth=true&ctid=41791c41-ffcb-45e4-9c1d-11a6b502a6d7&config=eyJjbHVzdGVyVXJsIjoiaHR0cHM6Ly93YWJpLXVzLW5vcnRoLWNlbnRyYWwtaC1wcmltYXJ5LXJlZGlyZWN0LmFuYWx5c2lzLndpbmRvd3MubmV0LyJ9.

Weakness 4: Culture / Climate Concerns

Item Description:
Although Harper College has experienced improvements in climate and culture overall, when disaggregated, the data reveal lower rates for several groups. Additionally, results of the 2022 Personal Assessment of the College Environment (PACE) identify a need for improvement in the institutional structure climate factor. Similar challenges, such as bureaucracy and hierarchy, were identified in the 2023 administration of the Cultural Values Assessment (CVA).

Supporting Information:
Harper College assesses culture and climate every three years using the CVA and the PACE survey. The CVA has been conducted on this cycle since 2013 and the PACE survey since 2005. The 2023 CVA reports a Cultural Entropy score of 24% (lower score indicates less entropy), classified as "Requiring Focused Efforts" (range 20%-28%).[50] While this is a marked improvement over the 2019 administration (34%; Critical state), the need for attention remains. According to the Barrett Center, Cultural Entropy score reveals the level of organizational dysfunction generated by the negative actions of leaders. As the Cultural Entropy score increases, the level of trust and unity decreases.[51] The Cultural Entropy score on the CVA is calculated by examining all potentially limiting values chosen by participants. Positively, only two potentially limiting values were in the top 10 values, however enough potentially limiting values were reported that collectively there is a negative impact on entropy.

Scores on CVA items are provided in several different breakout reports (number and percent of respondents in parentheses): Hispanic or Latino Ethnicity (N=51; 9%), Non-Heterosexual (N=97; 17%), Non-White (N=116; 21%), and Female (N=351; 63%). The Cultural Entropy score for these groups follows (reported from high to low; lower score being positive and indicating less entropy):

- Non-Heterosexual – 34% (critical state)
- Hispanic or Latino – 28% (requires attention)
- Non-White – 25% (requires attention)
- Female – 23% (requires attention)

Note: The female breakout group is 63% of all participants and is a large driver of the overall score.

Another improvement on the most recent CVA is the overall culture score. The 2023 score is 60 (high fair) and a marked increase from the score of 26 (poor) just four years ago. The overall culture score is a function of three components: alignment, dysfunction (cultural entropy), and balance. A higher score indicates a more positive culture. The current increase is largely a result of the increase in alignment between personal and current culture, and between current and desired culture as well as the improvement in cultural entropy. Collectively, these things led to a higher overall culture score, but there are wide variations among breakout groups.[52] The culture score for the breakout groups follows (from low to high, with a higher score indicating a more positive culture):

- Non-Heterosexual—23 (poor)
- Hispanic or Latino – 42 (low fair)
- Non-White – 53 (mid-fair)
- Female – 61 (good)

[50] Barrett Values Centre, 2023, Harper College Culture Assessment 2023 Report, p. 3.
[51] https://www.valuescentre.com/blog/the-cultural-entropy-score retrieved on February 27, 2024.
[52] Barrett Values Centre, 2023, Harper College Culture Assessment 2023 Report, p. 2.

The CVA also revealed bureaucracy and hierarchy remain in the top five current culture values.[53] These are potentially limiting factors which impact the overall culture of the organization and may "lead to some element of fear behind how decisions are made or how people are managed."[54] These factors may also impact employee satisfaction, retention, and turnover.

The Personal Assessment of the College Environment (PACE) survey shows Institutional Structure to be least favorable of the four climate factors with a mean score of 3.56 out of 5 for the 2022 administration.[55] The five lowest scoring items were:

- I am able to influence the direction of this institution (3.12).
- I have the opportunity for advancement within this institution (3.22).
- Administrative processes are clearly defined (3.23).
- Decisions are made at the appropriate level at this institution (3.30).
- This institution is appropriately organized (3.33).

Two custom Harper items from the PACE survey also had a mean score of lower than 3.5 out of 5:[56]

- The purpose for any change is effectively communicated to employees (3.29).
- I believe the institution cares about my well-being (3.45).

Employee feedback also identified the lack of institutional prioritization of sustainability initiatives as negatively impacting the workplace culture. Cited as examples are the lack of a sustainability coordinator since January 2022 and limited large scale sustainability efforts across campus such as composting, recycling, and green office initiatives.

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[53] Barrett Values Centre, 2023, Harper College Culture Assessment 2023 Report, p. 4.
[54] Barrett Values Centre, 2023, Harper College Culture Assessment 2023 Report, p. 3.
[55] PACE Dashboard, Accessed 1/3/2024, Results by Climate Category, Institutional Structure, https://app.powerbi.com/reportEmbed?reportId=c41e1c0a-1fe8-422f-b350-c238a85ab925&autoAuth=true&ctid=41791c41-ffcb-45e4-9c1d-11a6b502a6d7
[56] PACE Dashboard, Accessed 1/3/2024, Results by Climate Category, Harper Specific, https://app.powerbi.com/reportEmbed?reportId=c41e1c0a-1fe8-422f-b350-c238a85ab925&autoAuth=true&ctid=41791c41-ffcb-45e4-9c1d-11a6b502a6d7

OPPORTUNITIES

An opportunity is an external trend or situation that, if acted upon, may have a positive impact on the institution.

Opportunity 1: Alternative Methods of Providing Education

Item Description:
Increased value is being placed on nontraditional credentials and approaches to education. Students are demanding short-term, low-cost, outcome-based education that is not time- or place-bound. With growing access to technology, the desire to access personalized education from any place at any time is increasing. Traditional education providers must respond to these needs and adapt to current trends to remain relevant providers of education. [57, 58]

Supporting Information:
Nontraditional education options offer learners flexible, affordable, and practical ways to gain skills, knowledge, and a path to a good career.[59] Higher education institutions agree that there's a growing gap between where their business is and where it needs to be in order to be competitive.[60] With fewer students able or willing to manage the cost, structure, and time commitment of a traditional bachelor's degree, more institutions are reevaluating curricula, learning outcomes, and program formats.[61]

Apprenticeships are hands-on learning opportunities that couple paid work experiences with classroom instruction.[62] Apprenticeships bridge education and the workforce, providing excellent opportunities for both employers and students. Apprenticeships are rapidly growing, with more than 3,100 established in 2020, up 73% since 2009.[63] Apprenticeships provide pathways for entry into a variety of fields including healthcare, technology, hospitality, and finance.[64] To broaden the impact of apprenticeships they need to better connect with the higher education system and enable individuals to be both apprentices and college students.[65]

Bootcamps are intensive, short-term programs focused on skills needed for a job. These programs are designed to provide students with hands-on, real-world experience to quickly develop the skills needed for success in their career field.[66] For example, an individual desiring a career in computer coding can earn a certificate in a bootcamp in a few months, as opposed to four years in college at a much higher cost. Salaries are typically good after completion and job placement rates are equal to or

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[57] Arthur Levine, Scott VanPelt, "The Future of Higher Ed Is Occurring at the Margins," October 3, 2021, Accessed September 2023, https://www.insidehighered.com/views/2021/10/04/higher-education-should-prepare-five-new-realities-opinion.

[58] "The Future of Higher Education: 5 Trends to Watch," Blog, March 2, 2023, Accessed September 2023, https://blog.workday.com/en-us/2023/future-higher-education-5-trends-watch.html#:~:text=From.

[59] Ashley Meyer, "From Bootcamps to Apprenticeships: Exploring Nontraditional Education Methods for IT Jobs," March 30, Accessed February 23, 2024, https://www.redshiftrecruiting.com/career-blog/from-bootcamps-to-apprenticeships-exploring-nontraditional-education-methods-for-it-jobs#:~:text=Nontraditional%20education%20programs%20such%20as,experiences%2C%20flexible%20scheduling%2C%20and%20the.

[60] "The Future of Higher Education: 5 Trends to Watch," Blog, March 2, 2023, Accessed September 2023, https://blog.workday.com/en-us/2023/future-higher-education-5-trends-watch.html#:~:text=From.

[61] Ashley Caron, Nicole Muscanell, "2023 Higher Education Trend Watch," October 31, 2022, Accessed September 2023, https://www.educause.edu/ecar/research-publications/higher-education-trend-watch/2023.

[62] Mark J. Drozdowski, Ed.D "Apprenticeships gaining a Stronger Foothold in Higher Education," November 22, 2021, Accessed February 23, 2024, https://www.bestcolleges.com/news/2021/09/03/apprenticeships-gaining-stronger-foothold-in-higher-education/.

[63] U.S. Department of Labor, FY2020 Data and Statistics, Accessed February 23, 2024, https://www.dol.gov/agencies/eta/apprenticeship/about/statistics/2020.

[64] Mark Drozdowski, "7 Challenges Threatening the Future of Higher Education," May 3, 2023, Accessed September 2023, https://www.bestcolleges.com/news/analysis/7-challenges-threatening-future-of-higher-education/.

[65] Mark J. Drozdowski, Ed.D "Apprenticeships gaining a Stronger Foothold in Higher Education," November 22, 2021, Accessed February 23, 2024, https://www.bestcolleges.com/news/2021/09/03/apprenticeships-gaining-stronger-foothold-in-higher-education/.

[66] Ashley Meyer, "From Bootcamps to Apprenticeships: Exploring Nontraditional Education Methods for IT Jobs," March 30, Accessed February 23, 2024, https://www.redshiftrecruiting.com/career-blog/from-bootcamps-to-apprenticeships-exploring-nontraditional-education-methods-for-it-jobs#:~:text=Nontraditional%20education%20programs%20such%20as,experiences%2C%20flexible%20scheduling%2C%20and%20the.

greater than rates of top traditional universities.[67] Bootcamps often have partnerships with industry and employers which aids in achieving high placement rates for students. The affordability and accessibility of bootcamps along with their lower cost makes them a great option for students who have limited time or resources to commit to full-time traditional college.[68]

Microcredentials are short, skills-focused recognitions that demonstrate competency in a specific area.[69] Microcredentials help address the growing need for flexibility in education delivery. Microcredentials are a good fit for nontraditional students with limited time for education and the need to swiftly turn learning into earning allowing them to earn a credential, enter the workforce, and return to earn more microcredentials that can eventually lead to a degree.[70]

Microcredentials are becoming increasingly appealing and higher education must determine its role in offering such programs. A recent report by Credential Engine, indicated that more than one million unique credentials were offered in the United States during 2022, but less than half were offered by institutions of higher education.[71] With the right strategy and technology, institutions can leverage microcredentialling to increase enrollment and revenue while meeting the needs of students and the workforce.[72]

Online Education offers an alternative career path to a traditional full-time, on-campus college experience for both young adults and experienced professionals. The COVID-19 pandemic shifted education to a primarily online platform. While most of higher education has returned to traditional in-person learning, the desire for online offerings remains higher than pre-pandemic levels. Online teaching has changed the way people learn and increased accessibility to higher education to a broader audience.[73] Online learning surpasses geographic boundaries and removes location related barriers for students and allows flexibility for students to learn around their schedule. [74, 75] An additional aspect of accessibility is affordability. Institutions can lessen the financial burden of college attendance by working to ensure the cost of earning an online degree is lower than face-to-face programming.[76]

Students want hybrid, hyflex, and online learning options, with 54% of all college students taking courses online in 2022[77]. Faculty and leadership, however, are not always on the same page. As institutions continue to offer hybrid and online programs, issues surrounding equity and accessibility, along with the ability to balance flexibility and the quality of the teaching and learning experience, continue to be in discussion.[78] Higher education institutions can address the demand for online

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[67] Mark Drozdowski, "7 Challenges Threatening the Future of Higher Education," May 3, 2023, Accessed September 2023, https://www.bestcolleges.com/news/analysis/7-challenges-threatening-future-of-higher-education/.
[68] Ashley Meyer, "From Bootcamps to Apprenticeships: Exploring Nontraditional Education Methods for IT Jobs," March 30, Accessed February 23, 2024, https://www.redshiftrecruiting.com/career-blog/from-bootcamps-to-apprenticeships-exploring-nontraditional-education-methods-for-it-jobs#:~:text=Nontraditional%20education%20programs%20such%20as,experiences%2C%20flexible%20scheduling%2C%20and%20the.
[69] "2023 Trends in Higher Education," Hanover Research, 2023, p. 6.
[70] Andy Viano, "What's New with Mirocredentials in Higher Education," April 12, 2023, Accessed February 23, 2024, https://edtechmagazine.com/higher/article/2023/04/whats-new-microcredentials-higher-education-perfcon.
[71] "Microcredentials and Higher Education: Your Questions, Answered," Blog Ellucian, Accessed February 23, 2024, https://www.ellucian.com/blog/microcredentials-and-higher-education-your-questions-answered.
[72] Ibid.
[73] Mark Drozdowski, "7 Challenges Threatening the Future of Higher Education," May 3, 2023, Accessed September 2023, https://www.bestcolleges.com/news/analysis/7-challenges-threatening-future-of-higher-education/.
[74] Madeline Fitzgerald, "How Online Learning Is Reshaping Higher Education," February 15, 2022, Accessed February 23, 2024, https://www.usnews.com/news/education-news/articles/2022-02-15/how-online-learning-is-reshaping-higher-education.
[75] Mark Drozdowski, "7 Challenges Threatening the Future of Higher Education," May 3, 2023, Accessed September 2023, https://www.bestcolleges.com/news/analysis/7-challenges-threatening-future-of-higher-education/.
[76] Madeline Fitzgerald, "How Online Learning Is Reshaping Higher Education," February 15, 2022, Accessed February 23, 2024, https://www.usnews.com/news/education-news/articles/2022-02-15/how-online-learning-is-reshaping-higher-education.
[77] "2024 Trends in Higher Education," Hanover Research, 2024, p. 12.
[78] Ashley Caron, Nicole Muscanell, "2023 Higher Education Trend Watch," October 31, 2022, Accessed September 2023, https://www.educause.edu/ecar/research-publications/higher-education-trend-watch/2023.

learning by building more durable online learning platforms that meet the needs of learners.[79] The demand for online coursework is also addressed by adding leadership focused on online instruction as well as funding and training for faculty to improve course delivery. Upgrades to technology and renovated learning spaces can aid in supporting online course delivery and learning.[80]

Self-directed learning allows those who struggle with a traditional classroom setting or those who are limited in time or resources alternative opportunities to earn a credential. Self-directed learning requires each individual student to take responsibility for their own learning, using various resources such as books, online supports, online resources, and personal projects, to teach themselves.[81]

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[79] Madeline Fitzgerald, "How Online Learning Is Reshaping Higher Education," February 15, 2022, Accessed February 23, 2024, https://www.usnews.com/news/education-news/articles/2022-02-15/how-online-learning-is-reshaping-higher-education.
[80] Ibid.
[81] Madeline Fitzgerald, "How Online Learning Is Reshaping Higher Education," February 15, 2022, Accessed February 23, 2024, https://www.usnews.com/news/education-news/articles/2022-02-15/how-online-learning-is-reshaping-higher-education.

Opportunity 2: Strategies to Recruit and Retain Students

Item Description:
To recruit and retain students, colleges must focus on strategies that meet the specific needs of a diverse student population. Students are facing mental health challenges and require basic needs assistance and institutions must work to ensure they offer the supports students need to be successful.

Supporting Information:
Recruitment
To increase student inquiries and applications, institutions need to engage in research related to strategic enrollment management to examine enrollment patterns, analyze qualitative and quantitative data to provide context, use predictive modeling to inform approaches as well as geotargeting based on identified demographic trends.[82] The implementation of high-touch recruitment activities targeting priority populations and program areas is essential to growing enrollment. Further, providing a variety of experiences to connect prospective students with faculty and peers who can provide insights into overcoming barriers is impactful on enrollment.[83]

College and university marketing departments play an essential role in recruitment. A need to focus on reinventing brand and enrollment marketing efforts through innovative promotion and sophisticated campaigns is needed.[84] Departments can also investigate search engine trends to gauge real-time interests which can be incorporated into strategic enrollment management planning and will provide colleges with insights related to program opportunities.[85]

While retention rates appear to have rebounded to pre-pandemic levels and enrollment has begun to see an uptick, fewer first-year students are enrolling and the number of traditional aged students are projected to decrease resulting in a shrinking recruitment pool.[86] As such, institutions need to shift their focus to potential students outside the traditional age market and put resources towards retaining current students.[87]

Recruitment of a more diverse cross-section of students will require institutions to meet prospective students on their terms. First-generation students, for example, may need a simple intuitive system to help guide them through the college enrollment process. Colleges can build a digital experience that provides diverse populations of prospective students what they need to navigate this experience.[88]

According to the National Student Clearinghouse Research Center, progress in college completion has stalled. Of all students who started college six years ago, nearly 38% have yet to earn any credential.[89] The number of students who began college but left without a credential grew to 39 million in 2020, up nearly 9% from 2018. That represents more than one in five people in the United States over the age of 18, according to the National Student Clearinghouse Research Center.[90] Institutions of higher education have an opportunity to recruit from this massive population. To do so, it is recommended that institutions sunset low enrollment programs and invest in increasing digital

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[82] "2024 Trends in Higher Education," Hanover Research, 2024, p. 6.
[83] Ibid, p. 7.
[84] Trends in Higher Education
[85] "2024 Trends in Higher Education," Hanover Research, 2024, p. 13.
[86] Ibid, p. 9.
[87] Ibid, p. 9.
[88] Ibid, p. 7.
[89] "National College Completion Progress Rate Stalls," National Student Clearinghouse, Blog, November 29, 2022, Accessed February 23, 2024, https://www.studentclearinghouse.org/nscblog/national-college-completion-progress-rate-stalls/.
[90] "The Future of Higher Education: 5 Trends to Watch," Blog, March 2, 2023, Accessed September 2023, https://blog.workday.com/en-us/2023/future-higher-education-5-trends-watch.html#:~:text=From.

offerings to attract new students looking for flexibility in completing a credential.[91] Adult students represent a substantial proportion of the potential enrollment at community colleges. As such, supports that include evening/weekend course offering and support services as well as childcare options are needed to address the needs of adult learners.

In addition to a focused approach on the adult population, including those with some college and no degree[92], colleges are focusing on broadening recruitment strategies to international students to address enrollment challenges. In 2022-23 U.S. higher education institutions hosted more than one million international students, a 12% increase over the previous year and the largest growth in 40 years.[93] International students now represent nearly six percent of the U.S. higher education population. Colleges can also attract non-English speaking adult students with dual-language programs that recognize linguistic diversity and meet the bilingual needs of the workforce.[94]

Additionally, as institutions continue to compete for a decreasing number of students, it becomes increasingly critical to appeal to the priorities and passions of this potential college student population. Environmental sustainability continues to be an important issue for college students with 81% at least somewhat worried about climate change.[95] This concern could become a significant factor in the college choice process. When asked how important it is that their college prioritizes environmental sustainability, 87% of two-year college students indicate this is very or somewhat important.[96]

Retention

At the same time, campuses need to provide a full range of supports to keep students enrolled.[97] One in three currently enrolled undergraduates reported they have considered withdrawing for a semester or more in the past six months.[98] Many factors impact these decisions including finances, mental health, basic needs, connection to the institution, and sense of belonging. Institutions need to ensure they are providing the support and services that will make the biggest difference in retention efforts.[99]

Mental Health Support

Experts often use the term ‘crisis’ or ‘epidemic’ to describe the mental health challenges impacting college students. National Center for Education Statistics 2019 data indicated that of the 19.9 million enrolled in institutions of higher learning a large percentage had mental health challenges.[100] These challenges included anxiety, depression, eating disorders, and addiction. According to the American College Health Association, 60% of college students suffer with anxiety and 40% of college students suffer with depression.[101]

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[91] Ibid.

[92] “The Future of Higher Education: 5 Trends to Watch,” Blog, March 2, 2023, Accessed September 2023, https://blog.workday.com/en-us/2023/future-higher-education-5-trends-watch.html#:~:text=From.

[93] Liam Knox, ‘Near Record’ International Student Surge, November 13, 2023, Accessed February 23, 2024, https://www.insidehighered.com/news/global/international-students-us/2023/11/13/international-enrollment-rockets-past-pre-pandemic.

[94] https://www.edsurge.com/news/2022-08-15-can-u-s-colleges-serve-people-who-primarily-speak-spanish

[95] Diane White Husic, “Reframing sustainability initiatives in higher education,” February 14, 2024, Accessed April 30, 2024, https://sustainableearthreviews.biomedcentral.com/articles/10.1186/s42055-024-00076-9

[96] College Pulse Sustainable Campuses Survey, December 2022, Accessed May 5, 2024, https://insights.collegepulse.com/vault/question/636bbd2c7cec11001967708b?token=eyJ0eXAiOiJKV1QiLCJhbGciOiJIUzI1NiJ9.eyJpc3MiOiI2M2EwOTFmYTBlYjQwMDAwMTliOTgxMTMiLCJleHAiOjI1MzU0Njc1MTQ3MzZ9.qsBGPIrm5YTgRmN2qjPvjsvmw4yfsISK8vJKUj_X4Jo&submissionGuid=02c03231-da65-44f5-b859-4aa23076343b

[97] Steve Mintz, ”The Forces That Are Shaping the Future of Higher Education, December 22, 2022,Accessed February 23, 2024, https://www.insidehighered.com/blogs/higher-ed-gamma/forces-are-shaping-future-higher-education.

[98] “2023 Trends in Higher Education,” Hanover Research, 2023, p. 15.

[99] “2024 Trends in Higher Education,” Hanover Research, 2024, p. 9.

[100] Imagine America, “The Deteriorating Mental Health of U.S. College Students: Part I,” Marach 2, 2022, Accessed February 23, 2024, https://www.imagine-america.org/deteriorating-mental-health-u-s-college-students-part/#:~:text=According%20to%20the%20National%20Center,suicidal%20ideation%20and%20substance%20abuse.

[101] “American College Health Association National College Health Assessment, Spring 2019 Reference Group Executive Summary,” Accessed February 23, 2024, https://www.acha.org/documents/ncha/NCHA-II_SPRING_2019_US_REFERENCE_GROUP_EXECUTIVE_SUMMARY.pdf.

The mental health crisis compels colleges and universities to generate innovative approaches, resources, and programs to increase mental health awareness. Colleges are proactively dealing with the issues early by sharing mental health information with students including panel discussions, testimonials, and videos.[102] Providing mental health interventions can positively impact the behavioral and emotional well-being of students.[103] Additionally, offering free mental health screenings can encourage the monitoring of mental health and counter stigma.[104]

Faced with a surge of mental health concerns among students, institutions continue to seek ways to provide acute and preventive services, resources, and activities to meet the needs of learners who may be in distress or at risk of disengaging.[105] Recent results from the Fall 2022 Trellis Student Financial Wellness Survey[106] indicate the following related to student mental health:

- 80% described feeling nervous, anxious, or on edge at least several times in the 14 days prior to taking the survey, with 23% feeling this way nearly every day.
- 62% know the mental health and counseling services available to them, but those with mental health concerns are less aware of these resources, with only 40% of students experiencing depression knowing their school has mental health services available.
- Nearly 66% felt down, depressed, or hopeless in the 14 days prior to taking the survey.
- Nearly 36% indicated they were likely experiencing depression.
- Anxiety is the leading mental health concern among students, with 46% of respondents having screened positive for Generalized Anxiety Disorder.

Basic Needs Support

In addition to providing support for mental health challenges, colleges and universities need to provide support and services for students facing lack of basic needs that increase the likelihood that students will withdraw from college. Recent results from the Fall 2022 Trellis Student Financial Wellness Survey[107] indicate the following basic needs concerns for students:

- 10% experienced all three forms of basic needs insecurity in the past year: food insecurity, housing insecurity, and homelessness.
- A majority reported they would have difficulty finding $500 in cash or credit in case of an emergency.
- 48% with financial challenges while enrolled indicated they had difficulty concentrating on schoolwork because of their financial situation.
- More than 40% of parenting students reported receiving medical assistance and food assistance.
- Those with student loans reported experiencing key indicators of distress at higher rates compared to all respondents.
- 26% ran out of money eight or more times during the year.
- 46% experienced food insecurity within the 30 days prior to the survey.
- 47% attending two-year institutions reported housing insecurity.
- 15% experienced homelessness at some point since starting college or within the last year.

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[102] Imed Bouchrika, "11 Top Trends in Higher Education: 2024 Data, Insights & Predictions," February 8, 2024, Accessed February 25, 2024, https://research.com/education/trends-in-higher-education.
[103] Imed Bouchrika, "11 Top Trends in Higher Education: 2024 Data, Insights & Predictions," February 8, 2024, Accessed February 25, 2024, https://research.com/education/trends-in-higher-education.
[104] Ibid.
[105] "2023 Trends in Higher Education," Hanover Research, 2023, p. 15.
[106] Carla Fletcher, Allyson Cornett, Jeff Webster, & Bryan Ashton, "Student Financial Wellness Survey, Fall 2022 Semester Results," May 2023 p. 14.
[107] Ibid, p. 7, 8, 10, 11, 12, 13.

Support for Inclusion and Belonging

A strong link between student belonging and persistence drives institutions to ramp up diverse offerings in student-centered support and success services to ensure every enrollee is mentally, socially, and academically prepared for college life.[108] As mentioned in the section on mental health supports, students report mounting challenges with mental health. Colleges and universities can support students to help reduce anxiety and roadblocks to success and foster a stronger sense of belonging and well-being on campus. These strategies may range from addressing basic needs to counseling and groups that help students find their place with their peers and at the institution.[109] Some institutions choose to focus on maximizing the amount of time students spend on-campus to increase student engagement and sense of belonging that decreases the likelihood of students withdrawing from college.[110]

[108] "2023 Trends in Higher Education," Hanover Research, 2023, p. 4
[109] Ibid, p. 15
[110] Ibid, p. 15

Opportunity 3: Job Readiness Training / Meeting Workforce Needs

Item Description:
Education must adapt to the changing workforce to offer relevant programming that meets the needs of employers and provides students with the skills and training needed to succeed in the workforce.

Supporting Information:
The needs of the workforce are rapidly changing. As a result, 80% of employers had difficulty finding the skilled talent needed in 2023.[111] Employers are eager to hire people with any level of training, which frequently includes those without a college degree. Instead, successful applicants bring with them a variety of microcredentials or certificates which prove their competency to potential employers and puts them in a position to quickly earn a job.[112] These opportunities will result in a generation of workers, equipped with marketable credentials, who have discovered that traditional college is not the sole point of entry into the job market.[113]

Forty-five percent of companies plan to remove bachelor's degree requirements from some roles in 2024.[114] Many private sector and government jobs are also dropping the requirement for a college degree in favor of skill sets and microcredentials.[115] Additionally, 76% of employers are more likely to hire a candidate with a specialized certificate.[116] This provides a tremendous opportunity for associate degrees, certificates, and other credentials to be recognized by employers. Colleges can address the skills gap employers are facing by prioritizing programs that help to close the gaps between the number of completed degrees and certificates and the regional employer demand. Examining these data can help to identify underserved professions in which there are not enough graduates to fill empty positions.[117]

Institutions of higher education can focus on developing future employees by conveying the knowledge, skills, and competencies that are in demand in the labor market.[118] Colleges and universities desire to appeal to students' growing expectations for direct and immediate pathways to gainful employment. To do so, they must focus on renewing academic programs to meet market demand for more specific, flexible learning that connects to labor market needs.[119] There is an urgent need to reimagine programs, courses, and curricula to better meet the needs of learners and keep pace with the evolving workforce.[120] Programs that emphasize job readiness or career training are appealing to both students and employers. These programs also help institutions grow enrollment by responding to the demand for targeted skills and flexible scheduling.[121]

Technological advancements, or the Fourth Industrial Revolution, are resulting in rapid advancements in robotics, artificial intelligence, and other emerging technologies and creating large skills gaps across industries.[122] In addition to providing skills-based learning, institutions of higher

[111] "2024 Trends in Higher Education," Hanover Research, 2024, p. 12.
[112] Andy Viano, "What's New with Microcredentials in Higher Education?", April 12, 2023, Accessed February 23, 2024, https://edtechmagazine.com/higher/article/2023/04/whats-new-microcredentials-higher-education-perfcon.
[113] Mark Drozdowski, "7 Challenges Threatening the Future of Higher Education," May 3, 2023, Accessed September 2023, https://www.bestcolleges.com/news/analysis/7-challenges-threatening-future-of-higher-education/
[114] "2024 Trends in Higher Education," Hanover Research, 2024, p. 12.
[115] "2023 Trends in Higher Education," Hanover Research, 2023, p. 6.
[116] Ibid, p. 6.
[117] "2024 Trends in Higher Education," Hanover Research, 2024, p. 13.
[118] "2020 EDUCAUSE Horizon Report Teaching and Learning Edition," Educause, p. 10.
[119] "2023 Trends in Higher Education," Hanover Research, 2023, p. 5.
[120] "2020 EDUCAUSE Horizon Report Teaching and Learning Edition," Educause, p. 10.
[121] "2023 Trends in Higher Education," Hanover Research, 2023, p. 6.
[122] Imed Bouchrika, "11 Top Trends in Higher Education: 2023 Data, Insights & Predication," July 28, 2023, Accessed September 2023, https://research.com/education/trends-in-higher-education.

education can focus on reskilling and upskilling both alumni and the community to align with current needs. In fact, 37% of the top twenty skills considered necessary for the average job today are different than the skills needed in 2016, while 20% of skills are entirely new.[123]

The most relevant and useful skills needed for the modern workforce continue to evolve. As a result, competency-based education is gaining traction as a desired way to meet student and workforce skills needs.[124] Additionally, microcredentials provide a flexible way for employees to keep pace with changing skills. Higher education institutions can identify the subjects and competencies that align with existing efforts and resources to develop programs that attract and benefit enrollees and the workforce.[125] Microcredentials rely on partnerships with the workforce to identify specific skillset needs and supply the learning opportunity. The short time period and narrow scope of microcredentials allow institutions to offer timely and relevant training employers need.[126] From creating specific learning that connects directly to labor market needs, to stackable microcredentials, colleges and universities are finding opportunities to create stronger pathways from education to the workforce and gainful employment.[127]

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[123] Cole Clark, Megan Cluver, Jeffrey Selingo, "Trend No. 2: The value of the degree undergoes further questioning," May 17, 2023, Accessed September 2023, https://www2.deloitte.com/us/en/insights/industry/public-sector/articles-on-higher-education/value-of-college-degree.html.
[124] Imed Bouchrika, "11 Top Trends in Higher Education: 2023 Data, Insights & Predication," July 28, 2023, Accessed September 2023, https://research.com/education/trends-in-higher-education
[125] "2023 Trends in Higher Education," Hanover Research, 2023, p. 6.
[126] Ellucian
[127] "2023 Trends in Higher Education," Hanover Research, 2023, p. 6.

THREATS

A threat is an external trend or situation that, if not acted upon, may have a negative impact on the institution.

Threat 1: Competitive Market

Item Description:
Increased competition from education providers outside traditional higher education including corporate and non-profit organizations, the founding of new colleges, and the undertaking of new innovations has increased the need to stay relevant and meet the needs of students and employers. Additionally, the forecasted decline or stagnation in student enrollment for many higher education institutions is a significant challenge that necessitates proactive and strategic planning. Addressing competition for a declining population is crucial for institutions to increase enrollment and remain relevant.

Supporting Information:
An increase in educational providers, strong job market, and enrollment declines continue to create an increasingly competitive market. Federal data shows that while institutions of higher education have been increasing the number of degree or certificate programs between 2012 and 2018, enrollment has continued to decline over the last 10 years.[128, 129] While the number of non-traditional students has increased, the number of traditional college-age students has decreased. "Many states will see a 15% or greater decline in traditional college-age students between 2026 and 2029."[130]

The COVID-19 pandemic also impacted priorities for students after high school. Preparing students for a college education has taken a back seat to helping students develop practical skills. A recent survey by the Strada Education Foundation found that one in three students who earned a bachelor's degree say the education was not worth the cost.[131] Students want affordable, convenient, personalized education, and colleges and universities need to develop strategic, future-forward approaches to attract them to their institutions.[132, 133,134]

From libraires and museums, to corporate media companies, a growing number of educational providers have abandoned traditional higher education practice like time and place-based education, and have created competency-based education, low-cost degrees and focus on the growing populations underrepresented students in traditional higher education. Enrollment at these institutions continues to increase as they offer more accessible or more convenient alternatives than traditional colleges and universities.[135]

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[128] Mark Drozdowski, "7 Challenges Threatening the Future of Higher Education," May 3, 2023, Accessed September 2023, https://www.bestcolleges.com/news/analysis/7-challenges-threatening-future-of-higher-education/.
[129] "The Future of Higher Education: 5 Trends to Watch," Blog, March 2, 2023, Accessed September 2023, https://blog.workday.com/en-us/2023/future-higher-education-5-trends-watch.html#:~:text=From.
[130] Ibid.
[131] Cole Clark, Megan Cluver, Jeffrey Selingo, "Trend No. 1: College enrollment reaches its peak," May 17, 2023, Accessed September 2023, https://www2.deloitte.com/us/en/insights/industry/public-sector/articles-on-higher-education/enrollment-rates-in-higher-education.html.
[132] Steven Mintz, "The Forces That Are Shaping the Future of Higher Education," December 22, 2022, Accessed September 2023, https://www.insidehighered.com/blogs/higher-ed-gamma/forces-are-shaping-future-higher-education.
[133] Ashley Caron, Nicole Muscanell, "2023 Higher Education Trend Watch," October 31, 2022, Accessed September 2023, https://www.educause.edu/ecar/research-publications/higher-education-trend-watch/2023.
[134] "The Future of Higher Education: 5 Trends to Watch," Blog, March 2, 2023, Accessed September 2023, https://blog.workday.com/en-us/2023/future-higher-education-5-trends-watch.html#:~:text=From.
[135] Arthur Levine, Scott VanPelt, "The Future of Higher Ed Is Occurring at the Margins," October 3, 2021, Accessed September 2023, https://www.insidehighered.com/views/2021/10/04/higher-education-should-prepare-five-new-realities-opinion.

Various companies in the private sector, including Google and Apple, have removed bachelor's degree requirements in favor of skill-based hiring. Many of these companies now offer in-house certifications, many of which can be earned in six months with students earning $60,000 upon certification.[136]

Increased competition also comes from mega-online providers, such as Southern New Hampshire University where education has been reinvented to meet the needs of working students. Additionally, Western Governors University emphasizes competency-based online education, focus on learning outcomes rather than seat-time, and allows for 24/7 course access, and "just-in-time" instruction.[137] Purdue University Global, a merger between for-profit and nonprofit higher education, offers accessibility and affordability under the tutelage of a brand-name institution.[138]

Massive Open Online Courses (MOOCs) are open online courses that are highly focused on specific higher education topics with the benefit of unlimited enrollment and minimal cost. These courses can be accessed anytime, anywhere and by anyone as long as they have internet access.[139] As of January 2023, more than 950 institutions worldwide are providing more than 20,000 MOOCs.[140] The growth of MOOCs is due to their many advantages including low cost, high-quality, flexibility in time and offerings.[141]

Nontraditional partnerships are creating additional new competition. Partnership between higher education and for-profits have increased in areas such as bootcamps, online program management, and workforce credentialing. These partnerships have also led to the absorption of for-profit units by large universities such as Purdue University and the University of Arizona."[142]

New content producers and distributors will continue to impact traditional higher education providers, driving up competition and choice, and driving down cost. These providers are focused on providing educational options that are accessible, convenient, agile, and affordable.[143] This competition, coupled with student demand for low-cost education, competency- or outcome-based education, and education that is not time- or place-based continue to provide a threat for traditional higher education providers as institutional control will decrease and consumers' power will increase.

[136] Cole Clark, Megan Cluver, Jeffrey Selingo, "Trend No. 2: The value of the degree undergoes further questioning," May 17, 2023, Accessed September 2023, https://www2.deloitte.com/us/en/insights/industry/public-sector/articles-on-higher-education/value-of-college-degree.html.
[137] Arthur Levine, Scott VanPelt, "The Future of Higher Ed Is Occurring at the Margins," October 3, 2021, Accessed September 2023, https://www.insidehighered.com/views/2021/10/04/higher-education-should-prepare-five-new-realities-opinion.
[138] Ibid.
[139] Imed Bouchrika, "11 Top Trends in Higher Education: 2023 Data, Insights & Predication," July 28, 2023, Accessed September 2023, https://research.com/education/trends-in-higher-education.
[140] Broderick Thomas, "Featured Online Programs," Available from: https://oedb.org/open.
[141] Abdullah M. Mutawa, "Perspective Chapter: MOOCS at Higher Education – Current State and Future Trends," March 28, 2023, Accessed February 24, 2024, https://www.intechopen.com/chapters/1129171#B3.
[142] Arthur Levine, Scott VanPelt, "The Future of Higher Ed Is Occurring at the Margins," October 3, 2021, Accessed September 2023, https://www.insidehighered.com/views/2021/10/04/higher-education-should-prepare-five-new-realities-opinion.
[143] Ibid.

Threat 2: Changing Landscape of Higher Education

Item Description:
The landscape of higher education is evolving and is no longer the exclusive gateway to the job market. This shift is evident in changing societal attitudes towards higher education. The diminishing perceived value of higher education, compounded by escalating costs and the burden of student debt, alongside the emergence of alternative pathways for job and career preparation, will significantly impact the college's capacity to attract and retain students. Today's students are increasingly scrutinizing the return on investment (ROI) of a college degree, exploring alternative avenues, and demanding enhanced alignment of skill development with market needs.

Supporting Information:
Demographic Cliff
Declines in birth rates, also known as the demographic cliff, are projected to lead to a smaller pool of potential college students, leading to a 15% or greater decline in traditional-age colleges students between 2026 and 2029.[144, 145, 146] The number of high school graduates is expected to decline through 2035 due to the lower birth rates occurring during the Great Recession.[147] For those traditional-age students who do pursue higher education, colleges and universities will be faced with a population who have experienced learning loss as a result of the COVID-19 pandemic.[148]

Demographic shifts, such as aging populations, can impact the number of college-aged individuals within a given population. Community colleges have typically been able to boost enrollment by attracting older students. But according to data from the National Center for Educational Statistics the number of students aged 25 and over is also steadily declining and has decreased by 25% from 2011 to 2021.[149]

Another source of college enrollment, international students, has been declining since 2012 when it last experienced an increase.[150] Beginning in 2016, many colleges and universities have seen steady declines in this population.[151]

Demand and Value-Perception Declines
Changing attitudes towards higher education are posing a significant challenge, evident in the demand decline witnessed across colleges. Community colleges experienced a 12.3% enrollment decline between 2019-2021.[152] While the pandemic had an impact on this decline, overall college enrollment has been declining since 2011.[153] This shift stems from a perceived decline in value, with students questioning the return on investment (ROI) of a degree due a disconnect between offered

[144] Mark Drozdowski, "7 Challenges Threatening the Future of Higher Education," May 3, 2023, Accessed September 2023, https://www.bestcolleges.com/news/analysis/7-challenges-threatening-future-of-higher-education/.
[145] "The Future of Higher Education: 5 Trends to Watch," Blog, March 2, 2023, Accessed September 2023, https://blog.workday.com/en-us/2023/future-higher-education-5-trends-watch.html#:~:text=From.
[146] Cole Clark, Megan Cluver, Jeffrey Selingo, "Trend No. 1: College enrollment reaches its peak," May 17, 2023, Accessed September 2023, https://www2.deloitte.com/us/en/insights/industry/public-sector/articles-on-higher-education/enrollment-rates-in-higher-education.html.
[147] Ibid.
[148] Liam Knox, "Is 'Gen P' Ready for College?" Inside Higher Ed, October 23, 2023, Accessed June 2024, https://www.insidehighered.com/news/admissions/traditional-age/2023/10/23/assessing-college-readiness-pandemic-generation
[149] National Center for Education Statistics, Accessed February 2024, https://nces.ed.gov/ipeds/trendgenerator/app/answer/2/8.
[150] Imed Bouchrika, "11 Top Trends in Higher Education: 2023 Data, Insights & Predication," July 28, 2023, Accessed September 2023, https://research.com/education/trends-in-higher-education.
[151] Ibid.
[152] Drozdowski, Mark. "7 Challenges Threatening the Future of Higher Education | BestColleges." *Www.bestcolleges.com*, June 27, 2022, www.bestcolleges.com/news/analysis/7-challenges-threatening-future-of-higher-education/.
[153] Ibid.

education and desired career outcomes. The Strada Education Foundation report, "The Value of Community Colleges: Recent Students' Motivations and Outcomes," highlights this disconnect, where only 49% of career-seeking community college students felt their education helped them achieve their goals.[154] Similarly, a recent Pew study showed that only half of Americans believe colleges benefit the nation. These beliefs transcend political party lines as both Republicans and Democrats positive feelings about higher education have declined by 12 percentage points over the past decade.[155]

Affordability Concerns

Only half of Americans (53%) think that accessing higher education is affordable.[156] Since 1980, the cost of full-time attendance at a four-year college has risen more than 180%.[157] The amount of college debt in this country contributes to that perception of lack of affordability. Student college debt, adjusted for inflation, has ballooned 317% since 1970. Forty-four million Americans owe more than $1.75 trillion in student loans, with an average debt balance of more than $37,000.[158] University of Chicago's National Opinion Research Center, as referenced in '*Managing the Demand Cliff*', showed in a recent survey that only one-third of Americans aged 18-29 thought college would be worth it if a student needed a loan to attend.[159]

Because of the cost involved in higher education, Americans see higher education as an investment. A survey from New American cites that 92% of the almost 1,500 adults surveyed, believe colleges need to provide publicly available data on indicators of ROI, including graduates' rates of employment and earnings.[160] Additionally, perceptions on the ROI of college is much lower among first generation college students at 54% versus 74% for continuing generation and those earning less than $48,000 at 53% versus 75% for those earning more.[161]

Skills Gap and Skills-Based Hiring

The traditional higher education model is increasingly facing scrutiny due to a perceived skills gap between graduates and market demands.[162] Alternative options like bootcamps, employer-developed programs, and specific skill certifications are emerging as faster and more affordable paths to career readiness, often offering comparable ROI.[163] In response, there's a growing trend towards skills-based hiring, where employers prioritize demonstrably relevant skills over traditional degree requirements, as exemplified by the recent elimination of degrees requirements for over 90% of state jobs in

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[154] "The Value of Community Colleges: Recent Students' Motivations and Outcomes," Strada Education Foundation, September 7, 2023, Accessed February 2024, https://stradaeducation.org/report/the-value-of-community-colleges-recent-students-motivations-and-outcomes/.
[155] Drozdowski, Mark. "7 Challenges Threatening the Future of Higher Education | BestColleges." Www.bestcolleges.com, June 27, 2022, www.bestcolleges.com/news/analysis/7-challenges-threatening-future-of-higher-education/.
[156] Palmer, Kathryn. Americans See College's Value but Question Its Price. Inside Higher Ed, August 9, 2023, www.insidehighered.com/news/business/2023/08/09/americans-see-value-college-question-its-price.
[157] Mark Drozdowski, "7 Challenges Threatening the Future of Higher Education," May 3, 2023, Accessed September 2023, https://www.bestcolleges.com/news/analysis/7-challenges-threatening-future-of-higher-education/.
[158] Drozdowski, Mark. "7 Challenges Threatening the Future of Higher Education | BestColleges." Www.bestcolleges.com, June 27 ,2022, www.bestcolleges.com/news/analysis/7-challenges-threatening-future-of-higher-education/.
[159] Mathews, Rebecca, et al. Managing the Demand Cliff. Inside Higher Ed, October 16. 2023, www.insidehighered.com/opinion/views/2023/10/16/managing-other-enrollment-cliff-opinion.
[160] Palmer, Kathryn. Americans See College's Value but Question Its Price. Inside Higher Ed, August 9, 2023, www.insidehighered.com/news/business/2023/08/09/americans-see-value-college-question-its-price.
[161] The Value of Community Colleges: Recent Students' Motivations and Outcomes. Strada Education Foundation, September 7, 2023, stradaeducation.org/report/the-value-of-community-colleges-recent-students-motivations-and-outcomes/.
[162] Ibid
[163] Drozdowski, Mark. "7 Challenges Threatening the Future of Higher Education | BestColleges." Www.bestcolleges.com, June 27, 2022, www.bestcolleges.com/news/analysis/7-challenges-threatening-future-of-higher-education/.

Massachusetts.[164] Similarly, Google considers having one of their career certificates as equal to having a four-year college degree in the hiring process.[165]

Political Landscape

The political landscape heavily influences the funding and budgetary allocations for higher education. Changes in government priorities and policies can impact the amount of public funding available to universities and colleges.[166] Political decisions regarding education budgets can affect tuition fees, student financial aid, and the overall accessibility of higher education.[167, 168]

Government policies and legislation also play a crucial role in shaping higher education. Changes in laws related to student loans, accreditation, research funding, and affirmative action can have a profound impact on universities and their students.[169, 170] Political ideologies often shape education policies, including debates over the role of government in higher education, the balance between public and private institutions, and the emphasis on vocational versus liberal arts education.

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[164] Thier, Jane. Massachusetts Governor Leans into the Skills-Based Hiring Revolution by Axing Degree Requirements for State Jobs. The Private Sector Is up Next. Fortune, 26 Jan. 2024, fortune.com/2024/01/26/maura-healey-massachusetts-skills-based-hiring-no-college-degree-required/. Accessed February 1, 2024.

[165] Drozdowski, Mark. "7 Challenges Threatening the Future of Higher Education | Best Colleges." Www.bestcolleges.com, June 27, 2022, www.bestcolleges.com/news/analysis/7-challenges-threatening-future-of-higher-education/.

[166] Katherine Knott, "Higher Education in Political Crosshairs as 2024 Election Heats Up," January 16, 2024, Accessed February 1, 2024, https://www.insidehighered.com/news/government/politics-elections/2024/01/16/enormous-stakes-higher-education-2024-election.

[167] Katherine Knott, "Higher Education in Political Crosshairs as 2024 Election Heats Up," January 16, 2024, Accessed February 1, 2024, https://www.insidehighered.com/news/government/politics-elections/2024/01/16/enormous-stakes-higher-education-2024-election.

[168] Mark Drozdowski, "7 Challenges Threatening the Future of Higher Education," May 3, 2023, Accessed September 2023, https://www.bestcolleges.com/news/analysis/7-challenges-threatening-future-of-higher-education/

[169] Ibid.

[170] Katherine Knott, "Higher Education in Political Crosshairs as 2024 Election Heats Up," January 16, 2024, Accessed February 1, 2024, https://www.insidehighered.com/news/government/politics-elections/2024/01/16/enormous-stakes-higher-education-2024-election.

Threat 3: Student Mental Health Crisis

Item Description:
Mental health challenges among college students are reaching alarming levels and often referred to as a 'crisis' or 'epidemic.'[171] Ignoring this crisis can lead to increased student withdrawal, lower graduation rates, overall lower enrollment, and a less vibrant learning environment.[172]

Supporting Documentation:
More than 60% of college students met the criteria for one or more mental health conditions in 2020-2021, representing a nearly 50% increase since 2013.[173] This trend threatens student well-being, academic success, and the overall health of college communities.

Prevalence of Mental Health Challenges
Multiple studies show a high rate of anxiety and depression among college students. In separate surveys developed by Harvard's Graduate School of Education and the University of Michigan, both show that at least 36% of college students suffer from anxiety, and rates of depression range from 29% to 41%.[174, 175] The research from the University of Michigan's Healthy Minds Survey also shows that these rates have doubled over the past decade.[176] Other sources cite even higher rates of college student anxiety. The American College Health Association report that 60% of college student suffer from anxiety and their data about the prevalence of student depression is aligned with other surveys showing that 40% suffer from depression.[177] Additionally, the Harvard study shows that 34% of college students feel lonely, 44% feel unimportant, and 45% have a general sense of things falling apart.[178]

Impact of Mental Health Challenges
Mental health challenges and chronic stress significantly impact academic success. Over 44% of associate degree students considered dropping out in the past six months, citing emotional stress and personal mental health as the top reasons.[179] These factors now rank ahead of cost, course difficulty or physical health for reasons for withdrawal.[180] Similarly, three out of four students report stress negatively affecting their learning and focus.[181]

Mental Health Barriers to Higher Education
Emotional stress and mental health concerns also impede access to higher education. In fact, 63% of never-enrolled adults say emotional stress is a very (31%) or moderately (32%) important reason they

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171 Bouchrika, Imed. "11 Top Trends in Higher Education: 2020/2021 Data, Insights & Predictions." Research.com, July 28, 2023, research.com/education/trends-in-higher-education.
172 "Ahead of the Curve: Navigating 10 Key Imperatives for Community Colleges Across the Next Decade". EAB, 2024.
173 2023 Trends in Higher Education. Hanover Research, 2023, www.hanoverresearch.com/reports-and-briefs/2023-trends-in-higher-education. Accessed 31 Jan. 2024.
174 Mowreader, Ashley. "Young People Feel Meaningless. How Can Higher Ed Help?" *Inside Higher Ed*, November 3, 2023, www.insidehighered.com/news/student-success/health-wellness/2023/11/03/three-strategies-prevent-young-adult-mental-health#:~:text=Cultivate%20meaning%20and%20purpose.&text=Older%20adults%20can%20cultivate%20meaningful. Accessed January 31, 2024.
175 The Healthy Minds Network, University of Michigan, healthymindsnetwork.org/data/. Accessed January 31, 2024.
176 Ibid.
177 Bouchrika, Imed. "11 Top Trends in Higher Education: 2020/2021 Data, Insights & Predictions." Research.com, July 28, 2023, research.com/education/trends-in-higher-education.
178 Mowreader, Ashley. "Young People Feel Meaningless. How Can Higher Ed Help?" *Inside Higher Ed*, 3 November 2023, www.insidehighered.com/news/student-success/health-wellness/2023/11/03/three-strategies-prevent-young-adult-mental-health#:~:text=Cultivate%20meaning%20and%20purpose.&text=Older%20adults%20can%20cultivate%20meaningful. Accessed January 31, 2024.
179 "Stressed out and Stopping Out: The Mental Health Crisis in Higher Education." Gallup / Lumina, March 21. 2023.
180 Ibid.
181 Flaherty, Colleen. "Student Health and Wellness Survey: The Top 10 Takeaways." Inside Higher Ed, August 7, 2023, www.insidehighered.com/news/student-success/health-wellness/2023/08/07/10-takeaways-college-student-health-and-wellness.

are not currently enrolled, and 55% say the same about personal mental health reasons.[182] A similar trend is seen with high school students. Among those who indicate they are not planning to pursue higher education after high school graduation, the top reason cited is 'not mentally ready,' which is even ranked above affordability and value.[183]

Student Demand for Mental Health Support

Recognizing the importance of mental health support, prospective students are increasingly prioritizing mental health care options when choosing colleges. Inside Higher Ed's 2023 Student Voice survey shows that 29% of students consider mental health support the top wellness factor influencing their college choice.[184]

[182] "Stressed out and Stopping Out: The Mental Health Crisis in Higher Education." Gallup / Lumina, March 21, 2023.
[183] Donaher (Project Director), Lizzy. *Recruiting "Gen P" 6 Insights into How the Pandemic Has Altered College Search Behavior from EAB's Survey of 20,000+ Students*. EAB, 2023.
[184] Flaherty, Colleen. "Student Health and Wellness Survey: The Top 10 Takeaways." Inside Higher Ed, August 7, 2023, www.insidehighered.com/news/student-success/health-wellness/2023/08/07/10-takeaways-college-student-health-and-wellness.

Threat 4: "Great Resignation" and Migration

Item Description:
Institutions of higher education have experienced significant challenges in the retention and recruitment of employees. Declining budgets, unsupportive and/or unhealthy work environments, and the desire for remote or hybrid work, are reasons why staff, administrators, and faculty are looking outside of education for employment.[185]

Supporting Information:
Both the economy and political interference have impacted tenured faculty at colleges and universities. Given the education required for most tenure-track positions, pay is relatively low, and more Ph.D. recipients are opting for opportunities outside of higher education.[186] In 2023, there was a 2.3% decrease in salaries of tenure-track faculty. Many state legislators have been critical of tenure, citing it as an outdated practice. Additionally, adjunct faculty allow for greater flexibility and lower cost than full-time, tenured faculty.[187] As a result, colleges and universities have continued to shift from tenured positions to contingent faculty and part-time faculty that now account for 40% of the academic workforce.[188] Many faculty are choosing to work in the private sector which provides a variety of opportunities for them to make an impact in their field with access to funding and less bureaucracy.[189]

As remote and hybrid work opportunities have increased, so has job market competition. Institutions of higher education that have not embraced hybrid or remote work for their employees have had trouble filling vacant positions.[190] While many departments at an institution may offer flexible scheduling, this may not be offered for every department which could hurt employee retention and engagement. Of employees seeking new work opportunities, 27% cite primary or completely remote work as their reason for doing so, and 41% prefer a hybrid working option.[191]

Employees in leadership and administrative roles have also been leaving the educational workforce. Retirements and resignations due to burnout and unhealthy or unsupportive work environments have contributed to this trend. In addition, employees hired to fill these roles may have less knowledge and experience or the employees who left are not being replaced. This increases the workload on other employees or leads to outsourcing and contracting outside of the institution.[192]

Additionally, gaps in leadership and succession planning impedes ability to develop talent strategies and retain employees. The overall percentage of college and university employees looking to switch jobs is greater than that of those likely to stay.[193] "More than three-quarters of higher education

[185] Ashley Caron, Nicole Muscanell, "2023 Higher Education Trend Watch," October 31, 2022, Accessed September 2023, https://www.educause.edu/ecar/research-publications/higher-education-trend-watch/2023.
[186] Mark Drozdowski, "7 Challenges Threatening the Future of Higher Education," May 3, 2023, Accessed September 2023, https://www.bestcolleges.com/news/analysis/7-challenges-threatening-future-of-higher-education/.
[187] Ibid.
[188] Ibid.
[189] Cole Clark, Megan Cluver, Jeffrey Selingo, "Trend No. 4: Talent management becomes a strategy," May 17, 2023, Accessed September 2023, https://www2.deloitte.com/us/en/insights/industry/public-sector/articles-on-higher-education/talent-management-in-higher-education.html.
[190] Ashley Caron, Nicole Muscanell, "2023 Higher Education Trend Watch," October 31, 2022, Accessed September 2023, https://www.educause.edu/ecar/research-publications/higher-education-trend-watch/2023.
[191] Apryl Motley, "Trends for Higher Education," spring 2023, The Society for College and University Planning, p. 17.
[192] Ashley Caron, Nicole Muscanell, "2023 Higher Education Trend Watch," October 31, 2022, Accessed September 2023, https://www.educause.edu/ecar/research-publications/higher-education-trend-watch/2023.
[193] Cole Clark, Megan Cluver, Jeffrey Selingo, "Trend No. 4: Talent management becomes a strategy," May 17, 2023, Accessed September 2023, https://www2.deloitte.com/us/en/insights/industry/public-sector/articles-on-higher-education/talent-management-in-higher-education.html.

employees think the sector is a less appealing place to work than it was a year ago."[194] While it is important to ensure the student experience is of primary focus, in order to attract and retain quality faculty and staff, attention is needed on the employee experience.

[194] Cole Clark, Megan Cluver, Jeffrey Selingo, "Trend No. 4: Talent management becomes a strategy," May 17, 2023, Accessed September 2023, https://www2.deloitte.com/us/en/insights/industry/public-sector/articles-on-higher-education/talent-management-in-higher-education.html.

Threat 5: Changing Technology Landscape

Item Description:
Enhancing technological advancement in higher education is crucial for institutions to provide high-quality education, improve student outcomes, and remain competitive in a rapidly changing landscape. The largest threats to technological advancement include data security, aging infrastructure, resistance/challenges to digital transformation, and artificial intelligence.

Supporting Documentation

Cybersecurity

Privacy and cybersecurity are among the top 10 issues facing higher education.[195] Due to the wealth of sensitive information, ranging from personal and financial data of students and staff to valuable research data, higher education as an industry experienced a 43% increase in cyber-attacks in 2022 compared to 2021.[196] The cybersecurity threat landscape is continuously changing, with attackers developing new tactics, techniques, and procedures (TTPs) at a rapid pace. The range of threats are varied and includes increased sophistication of attackers, rapidly changing types of threats, phishing and social engineering, and the open academic environment.[197] Higher education institutions must respond with enhanced data security and protection against threats as well as an informed workforce with appropriate expertise and competencies to support the organization's needs.[198]

Aging Infrastructure

Much of the inefficiency in higher education is a result of the use of antiquated (legacy) systems, outdated technology, and the lack of coordination of multiple systems.[199, 200] Approximately two-thirds of higher education leaders indicate that institutional data is somewhat or completely siloed and this lack of coordination across systems can lead to an increase in manual processes and decrease in operational optimization.[201] In addition, as colleges and universities become more data informed to improve student success, integrated systems become increasingly vital.[202]

Digital Transformation

Digital transformation in higher education refers to the integration and adoption of digital technologies and processes to enhance teaching, learning, administration, and overall campus operations. While digital transformation in higher education is an ongoing process, the degree to which digital daily operations have been adopted is the lowest among all industries with only 5% of higher education leaders indicating that at least half of operations are digitized.[203] An institution's failure to digitally evolve hinders its efficiency and security.

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[195] Ashley Caron, Nicole Muscanell, "2023 Higher Education Trend Watch," October 31, 2022, Accessed September 2023, https://www.educause.edu/ecar/research-publications/higher-education-trend-watch/2023.
[196] Apryl Motley, "Trends for Higher Education," spring 2023, The Society for College and University Planning, p. 12.
[197]Ibid, p. 12.
[198] Nicole Muscanell, "The Cybersecurity and Privacy Workfor5ce in Higher Education, 2023, Accessed February 21, 2024 ,https://www.educause.edu/ecar/research-publications/2023/the-cybersecurity-and-privacy-workforce-in-higher-education/introduction-and-key-findings.
[199] Wendy Kilgore, Ph.D., "60-Second Survey Results: October 2023, Operational efficiency in academic operations," The American Association of Collegiate Registrars and Admissions Officers, p. 10.
[200] "The Future of Higher Education: 5 Trends to Watch," Blog, March 2, 2023, Accessed September 2023, https://blog.workday.com/en-us/2023/future-higher-education-5-trends-watch.html#:~:text=From.
[201] Ibid.
[202] "Reimagining the Role of Technology in Higher Education, A supplement to the National Education Technology Plan, January 2017, p. 46."
[203] T The Future of Higher Education: 5 Trends to Watch," Blog, March 2, 2023, Accessed September 2023, https://blog.workday.com/en-us/2023/future-higher-education-5-trends-watch.html#:~:text=From.

Artificial Intelligence (AI)

AI in higher education brings both opportunities and challenges. The potential challenges are discussed in this section. Generative AI is the most used artificial intelligence in higher education and is define as AI that learns from existing information to create new and relevant content.[204] Data indicate that students are already using generative AI to help craft essays and complete assignments however, inherent risks are present with the use of generative AI. These risks include unreliable accuracy, biased outputs, fraud, and a lack of data governance.[205] Additionally, generative AI can impact the learning environment and depersonalize interaction between students and faculty and has the possibility of restricting intellectual growth in students.[206] Institutions of higher education must find ways to capitalize on the benefits of generative AI while addressing its' inherent risks.

[204] "Benefits, Challenges, and Sample Use Case of Artificial Intelligence in Higher," Hanover Research, September 2023, p. 3.
[205] Gartner Experts Answer the Top Generative AI Questions for Your Enterprise, Accessed June 2024 https://www.gartner.com/en/topics/generative-ai#q5.
[206] "Benefits, Challenges, and Sample Use Case of Artificial Intelligence in Higher," Hanover Research, September 2023, p. 3.

Historical Performance Measures

Institutional Effectiveness Measures

The tables below are a list of the current fiscal year and a three-year history of Harper's Institutional Effectiveness Measures (IEMs). For more details on current IEMs, view the 2022-2026 Institutional Effectiveness Measures Dashboard.

SEARCH
EXPLORE YOUR JOURNEY

Enrollment is the measure under the "Search" portion of the framework. The enrollment measure represents the proportion of district residents served by Harper College through credit instruction. Click on "Enrollment" in the table below to link to data and additional details.

Measure	FY2024	FY2025	FY2026
Enrollment	On Target	On Target	On Target

ONBOARD
PREPARE TO TAKE FLIGHT

Under the "Onboard" portion of the framework are two measures: Gateway math and gateway English completion. These measures represent the proportion of students who complete gateway coursework within their first year. Click on the measures below to link to data and additional details.

Measure	FY2024	FY2025	FY2026
Gateway Math Completion	Needs Attention	Needs Attention	Needs Attention
Gateway English Completion	On Target	On Target	On Target

ADVANCE
FOLLOW YOUR FLIGHT PATH

The measures under the "Advance" portion of the framework include fall to spring persistence, fall to fall persistence, and credit accumulation for both part- and full-time students. Click on the measures below to link to data and additional details.

Measure	FY2024	FY2025	FY2026
Fall to Spring Persistence	On Target	On Target	Needs Attention
Fall to Fall Persistence	On Target	On Target	On Target
Full-Time Credit Accumulation (24hrs)	On Target	On Target	On Target
Part-Time Credit Accumulation (12hrs)	On Target	On Target	On Target

REALIZE
ENSURE A SUCCESSFUL LANDING

The measures under the "Realize" portion of the framework include advancement, graduation, post-Harper satisfaction and post-Harper employment outcomes. The advancement measure represents the percentage of students who graduate, transfer, or continue to enroll at Harper three years after enrollment. Click on the measures below to link to data and additional details.

Measure	FY2024	FY2025	FY2026
Advancement	On Target	On Target	On Target
Graduation Rate	On Target	On Target	On Target
Post-Harper Student Satisfaction	On Target	On Target	On Target
Post-Harper Student Stable Employment	On Target	On Target	On Target
Post-Harper Student Living Wage	On Target	On Target	Needs Attention

You matter; we care. *(An overarching message of SOAR)*
Several measures fall under the overarching message of the framework: "You Matter; We Care." These measures include financial support, faculty diversity, and employee diversity. The financial support measure represents the percentage of students who receive federal, state, or institutional aid. Click on the measures below to link to data and additional details.

Measure	FY2024	FY2025	FY2026
Financial Support for Students	On Target	Needs Attention	Needs Attention
Faculty Relative to Student Diversity	Needs Attention	Needs Attention	On Target
Employees Relative to Community Diversity	On Target	On Target	On Target

Financial Health
The final IEM is the Composite Financial Index (CFI), a measure of overall financial health comprised of four ratios. Click on the measure to link to data and additional details.

Measure	FY2024	FY2025	FY2026
Composite Financial Index	On Target	On Target	On Target

Priorities/Goals

The tables below are a list of the current fiscal year and a three-year history of Harper's priorities/goals. For more details on current priorities/goals, view the latest FY2026 Accountability Report.

Division	FY2027 Priorities/Goals	Status
Chief of Staff and External Affairs	• Support the execution and implementation of the College's FY2027 Operational Plan and the External Affairs Division multi-year plan: o Implement a comprehensive plan for the college's 60th anniversary celebration. o Develop a comprehensive strategy to inform the community of a potential 2028 "no tax rate increase" bond referendum. o Enhance community access to information on CE to CPE to Credit programming that communicates how learning and education needs can be addressed at Harper College. • Implement promotional items standards and processes. • Support enrollment goals, focusing on marketing priorities and new student enrollment and retention. • Expand community engagement opportunities. • Advance the College's reputation by developing communication plans around major College initiatives and Strategic Plan goals. • Complete the calendar year 2026 and develop and execute the calendar year 2027 Legislative Engagement Plan.	In progress
Diversity, Equity and Inclusion	• Assess the organizational structure of the Office of Diversity Equity and Inclusion seeking ways to integrate our services and mission campus wide. • Continue our collaboration with the Trickster Cultural Center to develop a plan for creating a Harper Land Acknowledgment. • Collaborate with Student Affairs, Library Services, Admissions, and The Academy for Teaching Excellence on campus wide programming demonstrating the integration of Diversity, Equity, and Inclusion across the entire campus ecosystem.	In progress
Finance and Administrative Services	• Execute campus construction, including Wayfinding and Signage, on time, on budget, with minimal disruption to operations, and in alignment with LEED Silver certification standards. • Implement phase one move-in to Canning Student Center and University Center. • In collaboration with Institutional Research, implement phase two of the Data Strategy/Warehouse project. • Update the Master Plan in compliance with the Illinois Community College Board (ICCB) requirements.	In progress

	• Develop the financial strategy for a potential 2028 “no tax rate increase” bond referendum. • Complete the implementation of Oracle Position Management to provide a centralized and accurate position control system. • In coordination with the Provost’s Office, develop a new collaborative partnership with the Palatine Park District for continued use of Harper’s swimming facility. • Establish a Legal Services department and develop standardized intake and triage procedures, define service level expectations, and develop legal request tracking and reporting capabilities. • Advance the implementation of the IT assessment road map by enhancing ERP effectiveness, identifying cost-containment opportunities, establishing governance and project prioritization processes that improve decision-making, resource allocation, and alignment with the College's strategic objectives. • Strengthen cybersecurity and technology risk management by advancing identity and access management, security monitoring and response, third-party risk management, and data protection to reduce institutional risk and support the College’s strategic initiatives. • Convene the cross-department Insurance Committee to identify and implement strategies designed to mitigate the proposed health insurance cost increase. • Design and launch a Leadership training series focused on effective employee management, performance coaching, accountability, communication, and workplace leadership. • Conduct the Ready to Respond Campus assessment. • Establish the College's next phase of human-centered and ethically responsible artificial intelligence adoption where appropriate. • Complete Request for Proposal (RFP) for Bookstore Services. • Launch a cross-functional Campus Compliance Committee to enhance institutional compliance oversight, strengthen risk management practices, and promote accountability across the college.	
Educational Foundation	• Raise $2.2 million in philanthropic support. • Award more than $3 million in scholarships, grants and awards to students and programs. • Advance the Foundation's 2030 by 2030 impact goal. • Strengthen alumni, donor, business, and community engagement. • Enhance organizational excellence and stewardship.	In progress
Planning and Institutional Effectiveness	• Continue implementation of the *FY2026-2029 Strategic Plan: Belonging, Thriving, Advancing*.	In progress

	• Support institutional priorities by providing data and insights that lead to informed decision-making and continuous improvement. • Conduct a comprehensive Community Scan, including a community survey and an employer survey. • In collaboration with Information Technology, implement phase two of the Data Strategy/Warehouse project. • Develop and recommend targets for the College's Institutional Effectiveness Measures (IEMs) and Path for Success milestones. • Identify a new reporting tool to replace Cognos. • Provide professional development opportunities for the campus community related to data literacy, surveys, and assessment. • Expand access to data while strengthening data literacy, governance, and security. • Improve assessment processes including the integration of dual-credit and cocurricular assessment and the reporting of general education outcomes assessment. • Enhance division communication and education efforts, increasing the awareness and use of data and insights across the college.	
Provost's Area	• Advance full implementation of SOAR+ to ensure students reach key Path for Success milestones through proactive advising, clear pathways, and coordinated support. • Advance Unlocking Opportunity by aligning dual credit, transfer, career, and health career pathways with high-wage outcomes, clear advising, and student completion. • Design and implement targeted enrollment and retention strategies that improve student momentum and progression. • Improve faculty retention through intentional and targeted professional development. • Update policies, procedures, and standard operating practices to remove barriers and improve consistency. • Strengthen fiscal stewardship and resource alignment. • Establish processes to support workforce Pell implementation. • Strengthen employee mental health awareness and response through targeted training.	In progress
Workforce Solutions	• Conduct an audit of event and rental opportunities on campus and develop a procedure and process for strategic events administration campus wide. • Expand pre-apprenticeship offerings across multiple divisions and disciplines so that our pipeline for post-completion workforce outcomes is strengthened. • Increase grants acquired campus wide by pursuing grant opportunities in both the public and private sectors.	In progress

	• Increase enrollment of Harper's Community Education Course offerings at our Harper Schaumburg location on Higgins Road.	

Division	FY2026 Priorities/Goals	Status
Chief of Staff and External Affairs	• Support the College's launch and implementation of the FY2026-2029 Strategic Plan. • Support enrollment goals, focusing on marketing priorities and new student enrollment and retention for new and existing academic programs. • Expand community engagement opportunities. • Advance the College's reputation by developing communication plans around major College initiatives and Strategic Plan goals. • Implement the College's legislative engagement plan. • Support the execution and implementation of the College's FY2026 Operational Plan.	Completed
Diversity, Equity and Inclusion	• Strengthen institutional capacity by expanding professional development initiatives that promote inclusive leadership and advance equity-minded practices across the college. • Ensure institutional compliance and agility by actively monitoring and responding to evolving federal and state policies impacting higher education. • Develop an official Land Acknowledgement for Harper College in collaboration with the Trickster Cultural Center. • Monitor the implementation and outcomes of Harper's Illinois Equity Plan to ensure continuous improvement towards closing equity gaps.	Completed
Finance and Administrative Services	• Conduct RFP for insurance broker. • Re-establish the insurance committee. • Complete an Intergovernmental Agreement with Schaumburg Police Department regarding Harper Professional Center and the Schaumburg Airport. • Submit the Ready to Respond campus accreditation application. • Update the campus accident investigation and worker's compensation process. • Update the Lenel and security camera software and repair/replace emergency call boxes. • Hire a vendor and complete assessment of Information Technology operations. • Complete Windows 11 upgrade. • Execute campus construction on time, on budget, with minimal disruption to operations, and in alignment with LEED Silver certification standards. • Implement Oracle Redwood User Interface, Oracle Position Budgeting, and Oracle Communication module.	Completed

	• Expand accessible financial reporting and training resources to empower staff with budgetary responsibilities to make informed decisions, manage resources responsibly, and increase confidence in their financial roles. • Develop and implement revisions to the cell phone stipend program.	
	• In collaboration with Institutional Research, implement phase two of the Data Strategy/Warehouse project.	Incomplete
Educational Foundation	• Raise $2 million in major gifts and fundraising activities. • Expand engagement with alumni through focused affinity group activities. • Engage corporate partners through mentorship and philanthropic opportunities. • Support students by awarding at least $3 million in scholarships, grants, and awards. • Finalize and launch the Foundation's next strategic plan.	Completed
Planning and Institutional Effectiveness	• Implement the *FY2026-2029 Strategic Plan: Belonging, Thriving, Advancing*. • Support institutional priorities by providing data and insights that lead to informed decision-making and continuous improvement. • Conduct the Personal Assessment of the Campus Environment (PACE). • Evaluate assessment processes including the integration of dual-credit and cocurricular assessment (multi-year). • Provide opportunities to enhance employee data literacy including offering an updated data literacy badge program. • Enhance division communication and education efforts, increasing the awareness and use of data and insights across the college. • Implement a plan for the assessment of co-curricular outcomes.	Completed
	• In collaboration with Information Technology, implement phase two of the Data Strategy/Warehouse project.	Incomplete
Provost's Area	• Implement the new Student Success Model by January 2026 to improve student success metrics such as persistence, credit accumulation, and advancement. • Advance the annual objectives of the Developing Hispanic Serving Institution (DHSI) Title V grant and Equity Plan. • Expand the use of technology tools/innovations and curriculum to support student access, success, and economic mobility, teaching and learning, and to improve work efficiency. • Remove structural barriers to student access and success by evaluating at least two processes and procedures with an equity lens. • Positively impact enrollment by re-enrolling stop outs, improving enrollment of high school graduates with dual	Completed

	credit, and improving course retention and semester to semester persistence through faculty professional development. • Assess the academic portfolio to identify programs to implement, modify, or sunset and update curricula for at least three programs leveraging Aspen Institute's Unlocking Opportunities program principles.	
Workforce Solutions	• Audit the CE program offerings ensuring that programs are modified or sunset as needed. The audit will also ensure alignment between non-credit course offerings and credit program course offerings. • Assess the labor market to identify emerging technology fields for the pursuit of grant funding for these emerging fields (i.e. Quantum). • Identify 3-5 major business and industry partners and conduct roundtable discussions to identify partnership opportunities. • Oversee the relocation of the Workforce Solutions/Strategic Alliances staff to the Harper Professional Center (HPC) located on Higgins Road in Schaumburg, Illinois.	Completed

Division	FY2025 Priorities/Goals	Status
Chief of Staff and External Affairs	• Support the College's development of the next strategic plan. • Support enrollment goals, focusing on marketing priorities and new student enrollment and retention. • Expand community engagement opportunities. • Advance the College's reputation by developing communication plans around major College initiatives and Strategic Plan goals. • Implement the College's legislative engagement plan. • Support the execution and implementation of the College's FY2025 Operational Plan.	Completed
Diversity, Equity and Inclusion	• Investigate diversity-focused financial strategies. • Collaborate with the Planning and Institutional Effectiveness division in a review of institutional surveys (including the Cultural Values Assessment) to determine a strategy for gathering stakeholder input / feedback. • Implement practices that demonstrate a Culture of Care for employees.	Completed
Finance and Administrative Services	• Implement Oracle Redwood. • Implement revisions to budgeting process to improve efficiency and effectiveness. • Begin construction of Canning Student Center. • Begin construction of Emergency Services Training Center. • Begin construction documents stage of design for Business and Social Sciences Building. • Conduct an RFP for a signage consultant by December 2024,	Completed

	representing Phase 1 of a multi-year task to improve signage on campus. • Utilizing the new pay range structure from compensation study, develop recommended revisions to staff job titles. • Conduct external audit of 403b and 457 offerings and recommend enhancements and/or compliance updates if necessary. • Review and update the campus worker's compensation process. • Collaborate with Institutional Research to complete initial implementation of college data strategy / data ecosystem. • Enhance the overall cybersecurity posture for students, including Banner multi-factor authentication and cybersecurity training for students • Implement recommended remediations from our voluntary Graham-Leach-Bliley Act assessment. • Develop internship program for Harper criminal justice students. • Implement necessary changes to ensure compliance with Clery Act. • Complete transition of RAVE to Harper College Police Department for emergency notifications • Explore adding a comfort dog to the police department, weighing the cost and effort associated with the venture against the possible benefits to students and employees. • Develop a Continuity of Operations Plan. • Complete and submit application for certification as a Ready to Respond campus. • Distribute the recently completed Emergency Operations Plan and provide training on its usage.	
	• Complete request for proposal (RFP) for bookstore services. • Develop and implement revisions to the cell phone stipend program.	Incomplete
Advancement	• Raise $2 million in major gifts and fundraising activities. • Expand engagement with alumni through focused affinity group activities. • Engage corporate partners through mentorship and philanthropic opportunities. • Support students by awarding over $3 million in scholarships, grants, and awards. • Implement planning for the Foundation's next strategic plan.	Completed
Planning and Institutional Effectiveness	• Conduct a review and evaluation of the FY2021-2024 Strategic Plan. • Develop the FY2026-2029 Strategic Plan. • Determine approach for data analytics. • In collaboration with Information Technology, complete initial phase of implementation of college data strategy / data ecosystem.	Completed

	• Conduct a review of institutional surveys / reports (Personal Assessment of the College Environment (PACE), Cultural Values Assessment (CVA), Community College Survey of Student Engagement (CCSSE), Community Scan, etc.) to determine strategy for gathering stakeholder input / feedback. • Provide data insights that support decision making across the College. • Enhance data visualizations to meet the needs of the campus community.	
	• Implement a plan for the assessment of co-curricular outcomes.	Incomplete
Provost's Area	• Develop and prepare for implementation of a new Student Success Model to improve student success metrics such as persistence, credit accumulation, and advancement. • Support and advance the annual strategies and objectives of the Developing Hispanic Serving Institution (DHSI) Title V grant and Equity Plan. • Identify and expand use of technology tools/innovations and curriculum to support student access, success, and economic mobility, teaching and learning, and to improve work efficiencies. • Remove structural barriers to student access and success by evaluating processes and procedures with an equity lens by auditing at least one policy and/or procedure in each organizational area of the Provost's Office. • Positively impact enrollment by re-engaging stop outs and by improving enrollment of high school graduates with dual credit. • Increase students' engagement with Harper College administrators to inform and enhance the student experience through at least four engagement activities.	Completed
Workforce Solutions	• Launch a pre-apprenticeship pilot program (non-credit) around manufacturing. • Develop a grant monitoring system complete with deliverables and 'at a glance' status updates for all public and private grant funds awarded to the College. • Increase Community Education (CE) enrollment by 5% over FY2024. • Implement strategies for student workforce engagement inclusive of implementing resume software and providing increased job readiness services (via the Job Placement Resource Center) to all students inclusive of those in Harper's Adult Educational Development programs.	Completed

Division	FY2024 Priorities/Goals	Status
Chief of Staff and Legislative Affairs	• Support the FY2024 President's priorities. • Implement legislative engagement plan to advance College priorities. • Ensure campus-wide compliance related to new legislation. • In collaboration with Executive Cabinet, implement strategies to improve campus culture and climate, based on Personal Assessment of the College (PACE) and Cultural Values Assessment (CVA) results.	Completed
Diversity, Equity and Inclusion	• Implement a campus-wide response team to recommend response procedures for addressing injustices locally, nationally, and internationally. • Conduct a facilities accessibility audit with an Americans with Disabilities Act (ADA) compliance officer, in collaboration with the Facilities Department • Implement sustainable practices guided by Transforming Community Colleges to be Equity Centered framework to include Diversity, Equity, and Inclusion (DEI) information in orientation processes for students and employees. • Integrate DEI competencies into performance reviews and promotion processes, in collaboration with union leaders and Human Resources. • Develop an updated college equity plan in compliance with state requirements.	Completed
	• Launch a revised Diversity Scorecard.	Incomplete

Finance and Administrative Services	• Complete update of Administrative Services Procedure Manual.
	• Facilitate the request for proposal (RFP) process for food service.
	• Reconfigure Fusion expense module to improve employee experience.
	• Complete Building A v2.0 plan.
	• Continue design of Canning Center and Business and Social Sciences building.
	    o Canning Center construction documents released for bid.
	    o Business and Social Science building design development complete.
	• Improve sustainability and energy efficiency with the replacement of boilers.
	• Complete internal pay equity study.
	• Include information on Diversity, Equity, and Inclusion (DEI) in employee orientation process.
	• Implement phase one of college data strategy/ecosystem plan in collaboration with Institutional Research.
	• Implement Aruba Wi-Fi.
	• Conduct a comprehensive assessment of the College's cyber security practices.
	• Define requirements for virtual meeting software.
		Completed

	• Initiate quarterly emergency communications tests on both the Rave and InformaCast platforms. • Update Emergency Operations Plan and develop Continuity of Operations Plan. • Execute campus-wide armed intruder drill. • Implement Environment of Care risk management practices on campus.	
Marketing and Communications, Educational Foundation	• Continue implementing the Foundation 2021-2024 Strategic Plan and $30 million fundraising campaign. • Support enrollment goals, focusing on new student enrollment and retention. • Expand community engagement opportunities. • Advance the College's reputation by developing communication plans around major College initiatives and Strategic Plan goals. • Support the College's Strategic Plan goals.	Completed
Planning and Institutional Effectiveness	• Ensure completion of tasks related to the FY2021-2024 Strategic Plan. • Assess student engagement through the Community College Survey of Student Engagement (CCSSE). • Conduct assessment of the external environment through an Environmental Scan. • Examine current initiatives to determine effectiveness in reducing gaps. • Conduct a Strength, Weakness, Opportunities, and Threat (SWOT) Analysis in preparation for future planning. • Complete Illinois Community College Board (ICCB) recognition report and site visit. • Conduct a large-scale assessment of the communication general education outcome.	Completed
Provost's Area	• Develop new programming in Aviation and Psychiatric Technician. • Launch the Cybersecurity program. • Finalize steps to launch the Respiratory Therapy program. • Review and update organizational structure of the Provost's Area that is inclusive of student and community needs, innovation, and advancement and succession planning. • Incorporate annual program analysis indicators into program review to support program viability. • Convene a team of faculty and administrators to develop a focused support plan to ensure program viability. • Evaluate efficacy of initiatives to identify the programs with the greatest impact on student success and equity gap reduction during a student's first year at Harper. • Implement key projects/initiatives of the strategic enrollment plan, including developing plans to resource project strategies. • Implement the Flex Learning course modality. • Expand 8-week programming in career and technical	Completed

	education. • Update the advising model to strategically support students based on level of need. • Develop a guiding document to conduct equity audits of new and existing processes that impact affordability, access, momentum, college transitions, and economic mobility. • Provide ongoing faculty professional learning to support student success and teaching and learning goals that yield the greatest impact on student success and equity gap reduction.	
Strategic Alliances and Innovation	• Expand the use of the Business and Industry Leadership Team (BILT) concept to strengthen relationships with employers for at least five career programs. • Operationalize the Strengthening Community Colleges (SCC3) grant year-one activities. • Operationalize the distribution of indirect costs per Board policy. • Pursue at least 10 grants that will bring more than $4 million to the College.	Completed
Workforce Solutions	• Increase employer participation and engagement by 5% across all sectors. • Implement strategies to increase Harper's educational services in the areas of job placement and workplace connectedness for all students. • Establish an events management and room rental model which will position Harper College as the first choice for event services within the Harper College service district. • Increase Community Education enrollment resulting in revenue growth which meets or exceeds expense needs. • Determine job placement needs for our Adult Education students and establish a baseline target for year over year improvement aimed at equitable access to economic mobility and work-based learning opportunities for all.	Completed

ADOPTION OF BUDGET RESOLUTION

Member Meyer moved, seconded by **Member** Knox
WHEREAS, the Board of Trustees of William Rainey Harper College, Community College District No. 512, Counties of Cook, Kane, Lake and McHenry, State of Illinois, caused to be prepared in tentative form a budget for the fiscal year July 1, 2026 to June 30, 2027, and the Secretary of this Board has made the same conveniently available for public inspection for at least thirty (30) days prior to final action thereon:

AND WHEREAS, a public hearing was held as to such budget on the **19th day of August, 2026**, notice of said hearing being published in the Arlington Heights Herald, Barrington Herald, Buffalo Grove Herald, Daily Courier News, Des Plaines Herald, Elk Grove Herald, Hanover Park Herald, Hoffman Estates Herald, Mount Prospect Herald, Palatine Herald, Rolling Meadows Herald, Schaumburg Herald, Streamwood Herald, and Wheeling Herald, newspapers published or distributed in this College district, at least thirty (30) days prior thereto as required by law, and all other legal requirements having been complied with:

NOW THEREFORE, BE IT RESOLVED by the Board of Trustees of Community College District No. 512, Counties of Cook, Kane, Lake and McHenry, State of Illinois, as follows:

Section 1. That the fiscal year of the College district be and the same is hereby fixed and declared to begin on the 1st day of July, 2026 and end on the 30th day of June, 2027.

Section 2. That the following budget containing an estimate of amounts available in the Education; Operations and Maintenance; Restricted Purposes; Audit; Liability, Protection and Settlement; Bond and Interest; Operations and Maintenance Restricted; Auxiliary Enterprises; and Working Cash Funds, each separately, and of expenditures from each of the aforementioned funds, be and the same is hereby adopted as the budget of this community college district for the said fiscal year.

August 19, 2026

Walt Mundt
Vice Chair, Board of Trustees

Pat Stack
Dr. Nancy Robb
Secretary, Board of Trustees

New Business
Exhibit XI-A
August 19, 2026

CERTIFICATION

THE UNDERSIGNED DO HEREBY CERTIFY that they are respectively, the Secretary of the Board of Trustees of Community College District No. 512, Counties of Cook, Kane, Lake, and McHenry, State of Illinois, and the Chief Fiscal Officer thereof.

IT IS HEREBY CERTIFIED that attached hereto is a true, correct, complete and certified copy of the budget resolution as adopted on August 19, 2026 by the Board of Trustees of said Community College District for the fiscal year beginning July 1, 2026 and ending June 30, 2027, and an estimate of revenues, by source, anticipated to be received by the College in the 2026-27 fiscal year, which estimate of revenue is hereby certified as being true and correct by the Chief Fiscal Officer of said College District.

IN WITNESS WHEREOF, we have affixed our official signatures to this Certification as of August 19, 2026.

Dr. Nancy Robb
Secretary, Board of Trustees

Craig Duetsch
Chief Fiscal Officer

New Business
<u>Exhibit XI-A</u>
August 19, 2026

Illinois Community College Board

FISCAL YEAR 2027 RESOLUTION

The Board of Trustees of Harper College formally adopted the Fiscal Year 2027 Budget with the following resolution:

See Attached

A copy of the adopted budget is enclosed.

ATTEST:

Pat Stau

Dr. Nancy Robb
Secretary, Board of Trustees

Walt Mundt

Walt Mundt
Vice Chair, Board of Trustees

New Business
Exhibit XI-A

August 19, 2026

STATE OF ILLINOIS

COMMUNITY COLLEGE DISTRICT #512

Annual Budget for Fiscal Year 2027

William Rainey Harper College
1200 W. Algonquin Road
Palatine, IL 60067

William Rainey Harper College
SUMMARY OF FISCAL YEAR 2027 BUDGET BY FUND

	General		Special Revenue		
	Education Fund	Operations & Maintenance Fund	Restricted Purposes Fund	Audit Fund	Liabilitity, Protection & Settlement Fund
Beginning Balance[1]	$ 67,000,000	$ 9,300,000	$ 43,700,000	$ -	$ -
Budgeted Revenues	136,377,729	18,383,080	80,023,489	18,906	18,906
Budgeted Expenditures	132,358,906	20,417,963	101,589,245	18,906	18,906
Budgeted Net Transfers from (to) Other Funds	(1,983,940)		(12,126,000)		
Budgeted Ending Balance	$ 69,034,883	$ 7,265,117	$ 10,008,244	$ -	$ -
Net Change: Increase/(Decrease)	$ 2,034,883	$ (2,034,883) [2]	$ (33,691,756) [3]	$ -	$ -

	Debt Service	Capital Projects	Proprietary	Permanent
	Bond and Interest Fund	Operations & Maintenance Fund (Restricted)	Auxiliary Enterprises Fund	Working Cash Fund
Beginning Balance[1]	$ 16,000,000	$ 182,400,000	$ 11,500,000	$ 19,900,000
Budgeted Revenues	24,887,966	8,895,000	6,363,588	550,000
Budgeted Expenditures	23,531,013	212,304,180	8,169,775	
Budgeted Net Transfers from (to) Other Funds	(8,000,000)	21,916,000	193,940	
Budgeted Ending Balance	$ 9,356,953	$ 906,820	$ 9,887,753	$ 20,450,000
Net Change: Increase/(Decrease)	$ (6,643,047) [2]	$ (181,493,180) [4]	$ (1,612,247) [5]	$ 550,000

The Official Budget which is accurately summarized in this document was approved by the Board of Trustees on 8/19/26.

ATTEST: Pat Stack
Secretary, Board of Trustees

NOTE:
All decreases in fund balance were planned and the money reserved in prior years. The following footnotes indicate the planned use of the money in the current year.

1: Beginning fund balance amounts are projected.

2: Planned use of fund balance.

3: Planned use of fund balance for strategic and student initiatives, technology projects, and projects budgeted in prior year but not expended.

4: Planned use of fund balance.

5: Planned use of fund balance.

William Rainey Harper College
SUMMARY OF FISCAL YEAR 2027 OPERATING BUDGETED REVENUES

	Education Fund	Operations & Maintenance Fund	Total Operating Funds
OPERATING REVENUE BY SOURCE			
Local Government			
Current Taxes	$ 64,855,571	$ 16,065,680	$ 80,921,251
Corporate Personal Property Replacement Taxes	1,400,000		1,400,000
TOTAL LOCAL GOVERNMENT	66,255,571	16,065,680	82,321,251
State Government			
ICCB Base Operating Grants	9,297,385		9,297,385
ICCB-Career & Technical Education	698,894		698,894
TOTAL STATE GOVERNMENT	9,996,279		9,996,279
Federal Government			
Dept. of Education	20,000		20,000
TOTAL FEDERAL GOVERNMENT	20,000		20,000
Student Tuition & Fees			
Tuition	42,706,000		42,706,000
Fees	11,949,879	1,930,000	13,879,879
TOTAL TUITION & FEES	54,655,879	1,930,000	56,585,879
Other Sources			
Sales and Service Fees	450,000		450,000
Facilities Rental		37,400	37,400
Investment Revenue	4,250,000	350,000	4,600,000
Nongovernmental Gifts, Grants	200,000		200,000
Other Revenue	550,000		550,000
TOTAL OTHER SOURCES	5,450,000	387,400	5,837,400
TRANSFERS FROM OTHER FUNDS	218,000		
TOTAL FY 2027 REVENUE	136,595,729	18,383,080	154,978,809
Less Non-operating items*:			
Tuition Chargeback Revenue			
Instructional Service Contracts Revenue			
ADJUSTED REVENUE	$ 136,595,729	$ 18,383,080	$ 154,978,809

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

William Rainey Harper College
SUMMARY OF FISCAL YEAR 2027 OPERATING BUDGETED EXPENDITURES

	Education Fund	Operations & Maintenance Fund	Total Operating Funds
BY PROGRAM			
Instruction	$ 51,382,238		$ 51,382,238
Academic Support	13,357,674		13,357,674
Student Services	18,399,914		18,399,914
Public Service/ Continuing Education	337,207		337,207
Operation & Maint. of Plant		$ 17,611,313	17,611,313
Institutional Support	36,535,424	2,806,650	39,342,074
Scholarships, Student Grants and Waivers	12,346,449		12,346,449
TRANSFERS TO OTHER FUNDS	2,201,940		2,201,940
TOTAL 2027 BUDGETED EXPENDITURES	134,560,846	20,417,963	154,978,809
Less Non-operating items*:			
Tuition Chargeback			
Instructional Service Contracts			
ADJUSTED EXPENDITURES	$ 134,560,846	$ 20,417,963	$ 154,978,809
BY OBJECT			
Salaries	$ 82,707,982	$ 8,559,061	$ 91,267,043
Employee Benefits	17,490,602	2,794,209	20,284,811
Contractual Services	6,701,037	2,632,741	9,333,778
General Materials & Supplies	7,400,033	1,137,935	8,537,968
Conference & Meeting Expense	2,212,049	50,131	2,262,180
Fixed Charges	649,017	639,049	1,288,066
Utilities	1,120	3,427,335	3,428,455
Capital Outlay	832,641	1,167,502	2,000,143
Other	13,939,425	10,000	13,949,425
Provision for Contingency	425,000		425,000
TRANSFERS TO OTHER FUNDS	2,201,940		2,201,940
TOTAL 2027 BUDGETED EXPENDITURES	134,560,846	20,417,963	154,978,809
Less Non-operating items*:			
Tuition Chargeback			
Instructional Service Contracts			
ADJUSTED EXPENDITURES	$ 134,560,846	$ 20,417,963	$ 154,978,809

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

William Rainey Harper College
FISCAL YEAR 2027 BUDGETED EXPENDITURES

EDUCATION FUND	Appropriations	Totals
INSTRUCTION		
Salaries	$ 41,952,974	
Employee Benefits	4,967,099	
Contractual Services	1,115,816	
General Materials & Supplies	2,859,001	
Conference & Meeting Expense	87,068	
Fixed Charges	48,076	
Capital Outlay	341,115	
Other	11,089	$ 51,382,238
ACADEMIC SUPPORT		
Salaries	9,534,149	
Employee Benefits	1,645,722	
Contractual Services	506,482	
General Materials & Supplies	1,025,202	
Conference & Meeting Expense	485,501	
Fixed Charges	26,000	
Capital Outlay	53,325	
Other	81,293	13,357,674
STUDENT SERVICES		
Salaries	13,241,582	
Employee Benefits	2,776,862	
Contractual Services	1,175,931	
General Materials & Supplies	525,792	
Conference & Meeting Expense	463,333	
Fixed Charges	41,750	
Utilities	720	
Capital Outlay	22,730	
Other	151,214	18,399,914
PUBLIC SERVICE/CONTINUING EDUCATION		
Salaries	267,670	
Employee Benefits	65,532	
Contractual Services	2,000	
General Materials & Supplies	1,630	
Conference & Meeting Expense	375	337,207
INSTITUTIONAL SUPPORT		
Salaries	17,711,607	
Employee Benefits	8,035,387	
Contractual Services	3,900,808	
General Materials & Supplies	2,988,408	
Conference & Meeting Expense	1,175,772	
Fixed Charges	533,191	
Utilities	400	
Capital Outlay	415,471	
Other	1,349,380	
Provision for Contingency	425,000	36,535,424
SCHOLARSHIPS, STUDENT GRANTS AND WAIVERS		
Other	12,346,449	12,346,449
TRANSFERS		2,201,940
GRAND TOTAL		$ 134,560,846

William Rainey Harper College
FISCAL YEAR 2027 BUDGETED EXPENDITURES

OPERATIONS AND MAINTENANCE FUND	Appropriations	Totals
OPERATION & MAINTENANCE OF PLANT		
Salaries	$ 8,554,078	
Employee Benefits	2,551,924	
Contractual Services	1,524,986	
General Materials & Supplies	1,113,675	
Conference & Meeting Expense	45,500	
Fixed Charges	43,949	
Utilities	3,179,200	
Capital Outlay	588,001	
Other	10,000	$ 17,611,313
INSTITUTIONAL SUPPORT		
Salaries	4,983	
Employee Benefits	242,285	
Contractual Services	1,107,755	
General Materials & Supplies	24,260	
Conference & Meeting Expense	4,631	
Fixed Charges	595,100	
Utilities	248,135	
Capital Outlay	579,501	
Provision for Contingency	-	2,806,650
Transfers		-
GRAND TOTAL		$ 20,417,963

William Rainey Harper College
FISCAL YEAR 2027 BUDGETED REVENUES

OPERATIONS AND MAINTENANCE (RESTRICTED) FUND	Revenues	Totals
Local Government Sources		$ 5,045,000
Student Tuition & Fees		
Fees Other-Construction & Renovation		500,000
Other Sources		
Investment Revenue		3,350,000
Transfers		21,916,000
GRAND TOTAL		$ 30,811,000

FISCAL YEAR 2027 BUDGETED EXPENDITURES

OPERATIONS AND MAINTENANCE (RESTRICTED) FUND	Appropriations	Totals
INSTITUTIONAL SUPPORT		
Contractual Services	$ 30,121,384	
Fixed Charges	75,000	
Capital Outlay	169,982,796	
Other	125,000	
Provision for Contingency	12,000,000	$ 212,304,180
GRAND TOTAL		$ 212,304,180

William Rainey Harper College
FISCAL YEAR 2027 BUDGETED REVENUES

BOND AND INTEREST FUND	Revenues	Totals
Local Governmental Sources		
Current Taxes		$ 24,387,966
Other Sources		
Investment Revenue		500,000
GRAND TOTAL		$ 24,887,966

FISCAL YEAR 2027 BUDGETED EXPENDITURES

BOND AND INTEREST FUND	Appropriations	Totals
INSTITUTIONAL SUPPORT		
Bond Principal Retired	$ 16,695,000	
Interest on Bonds	6,830,513	
Financial Charges and Adjustments	5,500	$ 23,531,013
Transfers		
		$ 8,000,000
GRAND TOTAL		$ 31,531,013

William Rainey Harper College
FISCAL YEAR 2027 BUDGETED REVENUES

AUXILIARY ENTERPRISES FUND	Revenues	Totals
Student Tuition and Fees	$ 3,084,313	
Sales and Service Fees	2,037,055	
Facilities Revenue	606,240	
Investment Revenue	350,000	
Other Sources	285,980	$ 6,363,588
Transfers		2,411,940
GRAND TOTAL		$ 8,775,528

FISCAL YEAR 2027 BUDGETED EXPENDITURES

AUXILIARY ENTERPRISES FUND	Appropriations	Totals
INSTRUCTION		
Salaries	$ 5,000	
General Materials & Supplies	20,000	$ 25,000
STUDENT SERVICES		
Salaries	317,753	
Employee Benefits	37,861	
Contractual Services	70,000	
General Materials & Supplies	117,731	
Conference & Meeting Expense	97,800	
Capital Outlay	23,195	
Other	285,256	949,596
PUBLIC SERVICE		
Salaries	1,848,625	
Employee Benefits	341,722	
Contractual Services	366,732	
General Materials & Supplies	285,202	
Conference & Meeting Expense	29,500	
Fixed Charges	-	
Capital Outlay	1,500	
Other	61,000	2,934,281

William Rainey Harper College
FISCAL YEAR 2027 BUDGETED EXPENDITURES

AUXILIARY SERVICES		
Salaries	$ 545,154	
Employee Benefits	113,964	
Contractual Services	1,992,607	
General Materials & Supplies	426,705	
Conference & Meeting Expense	22,245	
Fixed Charges	31,700	
Utilities	65,000	
Capital Outlay	705,000	
Other	101,023	$ 4,003,398
OPERATION & MAINTENANCE OF PLANT		
Capital Outlay	37,500	37,500
INSTITUTIONAL SUPPORT		
Employee Benefits	50,000	
Contractual Services	70,000	
Other	100,000	220,000
SCHOLARSHIPS, STUDENT GRANTS AND WAIVERS		
Other	-	-
Transfers		
		2,218,000.00
GRAND TOTAL		$ 10,387,775

William Rainey Harper College
FISCAL YEAR 2027 BUDGETED REVENUES

RESTRICTED PURPOSES FUND	Revenues	Totals
State Governmental Sources		
ICCB Adult Ed	$ 571,262	
Other ICCB Grants	6,191,444	
Dept Commerce and Economic Opportunity	1,942,400	
Illinois Student Assistance Commission	3,200,000	
Other IL Governmental Sources	50,714,131	$ 62,619,237
Federal Governmental Sources		
Department of Education	15,093,425	
Department of Ed-ICCB Pass-Through	1,452,985	
Department of Labor	488,218	
Department of Health & Human Srvcs-Pass-Through	-	
U. S. Department of Veterans Affairs	-	
Small Business Administration-DCEO Pass-Through	-	
Other Federal Governmental Sources	24,874	17,059,502
Other Sources		
Other Tuition and Fees		
Nongovernmental Gifts, Grants & Bequests	344,750	
Other	-	344,750
Transfers		1,790,000
GRAND TOTAL		$ 81,813,489

William Rainey Harper College
FISCAL YEAR 2027 BUDGETED EXPENDITURES

RESTRICTED PURPOSES FUND	Appropriations	Totals
INSTRUCTION		
Salaries	$ 1,349,308	
Employee Benefits	119,748	
Contractual Services	75,053	
General Materials & Supplies	388,146	
Conference & Meeting Expense	4,977	
Capital Outlay	319,568	
Other	77,234	$ 2,334,034
ACADEMIC SUPPORT		
Salaries	362,889	
Employee Benefits	60,734	
Contractual Services	333,447	
General Materials & Supplies	126,283	
Conference & Meeting Expense	6,730	
Fixed Charges	60,000	
Utilities	14,185	
Capital Outlay	904,132	
Other	77,174	1,945,574
STUDENT SERVICES		
Salaries	761,981	
Employee Benefits	134,890	
Contractual Services	829,129	
General Materials & Supplies	122,876	
Conference & Meeting Expense	257,469	
Capital Outlay	110,855	
Other	1,066,839	3,284,039
PUBLIC SERVICE		
Salaries	46,253	
Employee Benefits	684	
Contractual Services	58,468	
General Materials & Supplies	18,452	
Conference & Meeting Expense	8,143	
Fixed Charges	-	
Utilities	-	
Capital Outlay	8,000	
Other	-	140,000
OPERATION & MAINTENANCE OF PLANT		
Salaries	91,683	
Employee Benefits	25,515	
Contractual Services	782,802	
General Materials & Supplies	-	900,000
INSTITUTIONAL SUPPORT		
Salaries	1,201,912	
Employee Benefits	40,144,304	
Contractual Services	4,918,582	
General Materials & Supplies	1,049,135	
Conference & Meeting Expense	419,044	
Fixed Charges	171,133	
Utilities	34,700	
Capital Outlay	4,624,480	
Other	21,740,622	74,303,912
SCHOLARSHIPS, STUDENT GRANTS AND WAIVERS		
Salaries	236,110	
Other	18,445,576	18,681,686
Transfers		13,916,000
GRAND TOTAL		$ 115,505,245

William Rainey Harper College
FISCAL YEAR 2027 BUDGETED REVENUES

AUDIT FUND	Revenues	Totals
Local Governmental Sources		
Current Taxes		$ 18,906
GRAND TOTAL		$ 18,906

FISCAL YEAR 2027 BUDGETED EXPENDITURES

AUDIT FUND	Appropriations	Totals
INSTITUTIONAL SUPPORT		
Audit Services		$ 18,906
GRAND TOTAL		$ 18,906

William Rainey Harper College
FISCAL YEAR 2027 BUDGETED REVENUES

LIABILITY, PROTECTION AND SETTLEMENT FUND	Revenues	Totals
Local Governmental Sources		
Current Taxes		$ 18,906
GRAND TOTAL		$ 18,906

FISCAL YEAR 2027 BUDGETED EXPENDITURES

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LIABILITY, PROTECTION AND SETTLEMENT FUND	Appropriations	Totals
INSTITUTIONAL SUPPORT		
Employee Benefits		$ 18,906
GRAND TOTAL		$ 18,906

William Rainey Harper College
FISCAL YEAR 2027 BUDGETED REVENUES

WORKING CASH FUND	Revenues	Totals
Other Sources		
Investment Revenue		$ 550,000
GRAND TOTAL		$ 550,000

New Business
EXHIBIT XI-A
August 19, 2026

Illinois Community College Board
SUMMARY OF FY 2027 ANTICIPATED REVENUES

District --- William Rainey Harper College Dist. No. ---- 512

Said Community College's current estimates of revenues anticipated for Fiscal Year 2027 are displayed below.

Chief Fiscal Officer of Community College District #512

REVENUES BY SOURCE	General		Special Revenue				Debt Service	Capital Projects	Permanent	
	Education Fund	Operations and Maintenance Fund	Auxiliary Enterprises Fund	Restricted Purposes Fund	Audit Fund	Liability, Protection and Settlement Fund	Bond and Interest Fund	Operations and Maintenance Fund (Restricted)	Working Cash Fund	Combined
LOCAL GOVERNMENT:										
Current Taxes	$ 64,855,571	$ 16,065,680			$ 18,906	$ 18,906	$ 24,387,966			$ 105,347,029
Corporate Personal Property Replacement Taxes	1,400,000									1,400,000
Other (List) Bond Proceeds								$ 5,000,000		5,000,000
Other (List) Local Gov't								$ 45,000		45,000
Chargebacks										-
STATE GOVERNMENT:										
ICCB Grants	9,996,279			$ 6,762,706						16,758,985
IL Dept of Veterans Affairs										-
ISAC				3,200,000						3,200,000
Other (List) Grants				12,656,531						12,656,531
SURS Pass Through				40,000,000						40,000,000
FEDERAL GOVERNMENT:										
Dept of Ed	20,000			16,546,410						16,566,410
Dept of Labor				488,218						488,218
Dept of Health & Human Srvcs										-
U.S. Dept of Veterans Affairs										-
Small Business Administration										-
Other (List) Grants				24,874						24,874
STUDENT TUITION AND FEES:										
Tuition	42,706,000		$ 3,084,313							45,790,313
Fees	11,949,879	1,930,000						500,000		14,379,879
Other (List)										-
OTHER SOURCES:										
Sales and Serv. Fees	450,000		2,037,055							2,487,055
Facilities Revenue		37,400	606,240							643,640
Investment Revenue	4,250,000	350,000	350,000				500,000	3,350,000	$ 550,000	9,350,000
Nongovt. Grants	200,000			344,750						544,750
Other (List)										
Contingency										-
Misc.	550,000		285,980							835,980
TOTAL FISCAL YEAR 2027 ANTICIPATED REVENUE	$ 136,377,729	$ 18,383,080	$ 6,363,588	$ 80,023,489	$ 18,906	$ 18,906	$ 24,887,966	$ 8,895,000	$ 550,000	$ 275,518,664

PERSONNEL HEADCOUNT-THREE YEAR HISTORY AND CURRENT YEAR PROJECTED

As of 7/1/26

	ADMINISTRATIVE											
	As of June, 30 2024			As of June, 30 2025			As of June, 30 2026			Budgeted FY 27		
	F/T	P/T	Total	F/T	P/T	Total	F/T	P/T	Total	F/T	P/T	Total
PRESIDENT												
PRESIDENT'S OFFICE	1	-	1	1	-	1	1	-	1	1	-	1
TOTAL PRESIDENT	1	-	1	1	-	1	1	-	1	1	-	1
				-		-	-		-			
PROVOST												
PROVOST	1	-	1	1	-	1	1	-	1	1	-	1
BUSINESS & SOCIAL SCIENCE/CHILD CENTER/FAST TRACK	1	-	1	1	-	1	1	-	1	1	-	1
CAREER & TECH PROGRAMS/AEE	2	-	2	2	-	2	2	-	2	2	-	2
HEALTH CAREERS	2	-	2	1	-	1	1	-	1	1	-	1
LIBERAL ARTS	1	-	1	1	-	1	1	-	1	1	-	1
MATH & SCIENCE	1	-	1	1	-	1	1	-	1	1	-	1
ASSOC PROVOST CURRICULUM & INSTRUCTION	1	-	1	1	-	1	1	-	1	1	-	1
ACADEMY for TEACHING EXCELLENCE	1	-	1	1	-	1	1	-	1	1	-	1
RESOURCES FOR LEARNING/ACADEMIC SUPPORT CNTRS	1	-	1	1	-	1	1	-	1	1	-	1
ASSOC PROVOST STUDENT AFFAIRS	2	-	2	1	-	1	1	-	1	2	-	2
ACADEMIC ADVISING	-	-	-	-	-	-	-	-	-	-	-	-
ACCESS & DISABILITY SVCS	-	-	-	-	-	-	-	-	-	-	-	-
CNSO/WOMEN'S PROG	-	-	-	-	-	-	-	-	-	-	-	-
TITLE V	-	-	-	-	-	-	-	-	-	-	-	-
INTRDISCPLNRY PRGRMS/STUDENT SUCCESS	1	-	1	1	-	1	1	-	1		-	-
DEAN OF STUDENTS	1	-	1	1	-	1	1	-	1	1	-	1
COUNSELING SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
STUDENT ENGAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-
ENROLLMENT SERVICES	1	-	1	1	-	1	1	-	1	1	-	1
REGISTRAR'S OFFICE	-	-	-	-	-	-	-	-	-	-	-	-
ADMISSIONS PROC & ASSESSMENT CNTR	-	-	-	-	-	-	-	-	-	-	-	-
ADMISSIONS OUTREACH	1	-	1	1	-	1	1	-	1	1	-	1
OFFICE OF STUDENT FINANCIAL ASSISTANCE	1	-	1	1	-	1	1	-	1	1	-	1
ONE-STOP CENTER	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PROVOST	18	-	18	16	-	16	16	-	16	16	-	16
EVP FINANCE & ADMINISTRATIVE SERVICES												
EVP OFFICE	1	-	1	1	-	1	1	-	1	2	-	2
ACCOUNTING SVCS/BUSINESS OFFICE	1	-	1	2	-	2	2	-	2	2	-	2
PURCHASING	-	-	-	-	-	-	-	-	-	-	-	-
FACILITIES MGMT	2	-	2	2	-	2	2	-	2	2	-	2
HARPER POLICE	1	-	1	1	-	1	1	-	1	1	-	1
RISK MANAGEMENT	1	-	1	1	-	1	1	-	1	1	-	1
CHIEF INFORMATION OFFICER	1	-	1	1	-	1	1	-	1	1	-	1
CLIENT SYSTEMS	-	-	-	1	-	1	1	-	1	1	-	1
INFRASTRUCTURE SERVICES	-	-	-	1	-	1	1	-	1	1	-	1
SECURITY AND BUSINESS OPERATIONS	-	-	-	1	-	1	1	-	1	1	-	1
HUMAN RESOURCES	1	-	1	1	-	1	1	-	1	1	-	1
TOTAL EVP FINANCE & ADMIN SERVICES	8	-	8	12	-	12	12	-	12	13	-	13
PLANNING & INSTITUTIONAL EFFECTIVENESS												
STRATEGIC PLANNING & INST. EFFECTIVENESS	1	-	1	3	-	3	3	-	3	3	-	3
INSTITUTIONAL RESEARCH	1	-	1	1	-	1	1	-	1	1	-	1
TOTAL INSTITUTIONAL EFFECTIVENESS	2	-	2	4	-	4	4	-	4	4	-	4
EXTERNAL AFFAIRS												
CHIEF OF STAFF	1	-	1	1	-	1	1	-	1	1	-	1
MARKETING SVCS CENTER	1	-	1	1	-	1	1	-	1	1	-	1
ENGAGEMT, COMMUN & LEGISLTV AFFRS	-	-	-	1	-	1	1	-	1	1	-	1
TOTAL EXTERNAL AFFAIRS	2	-	2	3	-	3	3	-	3	3	-	3
DIVERSITY, EQUITY AND INCLUSION												
DIVERSITY EQUITY AND INCLUSION	1	-	1	1	-	1	1	-	1	1	-	1
TOTAL DIVERSITY, EQUITY AND INCLUSION	1	-	1	1	-	1	1	-	1	1	-	1
WORKFORCE SOLUTIONS												
WKFC SOLUTIONS	1	-	1	1	-	1	1	-	1	1	-	1
COMMUNITY EDUCATION	-	-	-	1	-	1	1	-	1	1	-	1
CONFERENCE SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
EVENTS MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-
HARPER BUSINESS SOLUTIONS	-	-	-	-	-	-	-	-	-	-	-	-
STRATEGIC ALLIANCES AND INNOVATION	1	-	1	2	-	2	2	-	2	1	-	1
WORKFORCE AND ECONOMIC DEVELMT/JPRC	1	-	1	2	-	2	2	-	2	2	-	2
TOTAL WORKFORCE SOLUTIONS	3	-	3	6	-	6	6	-	6	5	-	5
ADVANCEMENT/FOUNDATION												
ADVANCEMENT/FOUNDATION	2	-	2	3	-	3	3	-	3	3	-	3
TOTAL ADVANCEMENT/FOUNDATION	2	-	2	3	-	3	3	-	3	3	-	3
GRAND TOTAL	37	-	37	46	-	46	46	-	46	46	-	46

PERSONNEL HEADCOUNT-THREE YEAR HISTORY AND CURRENT YEAR PROJECTED

As of 7/1/26

	FACULTY											
	As of June, 30 2024			As of June, 30 2025			As of June, 30 2026			Budgeted FY 27		
	F/T	P/T	Total	F/T	P/T	Total	F/T	P/T	Total	F/T	P/T	Total
PRESIDENT												
PRESIDENT'S OFFICE	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PRESIDENT	-	-	-	-	-	-	-	-	-	-	-	-
PROVOST												
PROVOST	4	-	4	-	-	-	4	-	4	5	-	5
BUSINESS & SOCIAL SCIENCE/CHILD CENTER/FAST TRACK	28	-	28	28	-	28	27	-	27	27	-	27
CAREER & TECH PROGRAMS/AEE	26	-	26	25	-	25	23	-	23	23	-	23
HEALTH CAREERS	38	-	38	39	-	39	38	-	38	38	-	38
LIBERAL ARTS	60	-	60	63	-	63	63	-	63	61	-	61
MATH & SCIENCE	58	-	58	59	-	59	60	-	60	61	-	61
ASSOC PROVOST CURRICULUM & INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-
ACADEMY for TEACHING EXCELLENCE	-	-	-	-	-	-	-	-	-	-	-	-
RESOURCES FOR LEARNING/ACADEMIC SUPPORT CNTRS	6	-	6	6	-	6	6	-	6	6	-	6
ASSOC PROVOST STUDENT AFFAIRS	-	-	-	-	-	-	-	-	-	-	-	-
ACADEMIC ADVISING	-	-	-	-	-	-	-	-	-	-	-	-
ACCESS & DISABILITY SVCS	-	-	-	-	-	-	-	-	-	-	-	-
CNSO/WOMEN'S PROG	-	-	-	-	-	-	-	-	-	-	-	-
TITLE V	-	-	-	-	-	-	-	-	-	-	-	-
INTRDISCPLNRY PRGRMS/STUDENT SUCCESS	-	-	-	-	-	-	-	-	-	-	-	-
DEAN OF STUDENTS	-	-	-	-	-	-	-	-	-	-	-	-
COUNSELING SERVICES	5	-	5	3	-	3	2	-	2	2	-	2
STUDENT ENGAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-
ENROLLMENT SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
REGISTRAR'S OFFICE	-	-	-	-	-	-	-	-	-	-	-	-
ADMISSIONS PROC & ASSESSMENT CNTR	-	-	-	-	-	-	-	-	-	-	-	-
ADMISSIONS OUTREACH	-	-	-	-	-	-	-	-	-	-	-	-
OFFICE OF STUDENT FINANCIAL ASSISTANCE	-	-	-	-	-	-	-	-	-	-	-	-
ONE-STOP CENTER	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PROVOST	225	-	225	223	-	223	223	-	223	223	-	223
EVP FINANCE & ADMINISTRATIVE SERVICES												
EVP OFFICE	-	-	-	-	-	-	-	-	-	-	-	-
ACCOUNTING SVCS/BUSINESS OFFICE	-	-	-	-	-	-	-	-	-	-	-	-
PURCHASING	-	-	-	-	-	-	-	-	-	-	-	-
FACILITIES MGMT	-	-	-	-	-	-	-	-	-	-	-	-
HARPER POLICE	-	-	-	-	-	-	-	-	-	-	-	-
RISK MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-
CHIEF INFORMATION OFFICER	-	-	-	-	-	-	-	-	-	-	-	-
CLIENT SYSTEMS	-	-	-	-	-	-	-	-	-	-	-	-
INFRASTRUCTURE SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
SECURITY AND BUSINESS OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-
HUMAN RESOURCES	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EVP FINANCE & ADMIN SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
PLANNING & INSTITUTIONAL EFFECTIVENESS												
STRATEGIC PLANNING & INST. EFFECTIVENESS	-	-	-	-	-	-	-	-	-	-	-	-
INSTITUTIONAL RESEARCH	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL INSTITUTIONAL EFFECTIVENESS	-	-	-	-	-	-	-	-	-	-	-	-
EXTERNAL AFFAIRS												
CHIEF OF STAFF	-	-	-	-	-	-	-	-	-	-	-	-
MARKETING SVCS CENTER	-	-	-	-	-	-	-	-	-	-	-	-
ENGAGEMT, COMMUN & LEGISLTV AFFRS	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXTERNAL AFFAIRS	-	-	-	-	-	-	-	-	-	-	-	-
DIVERSITY, EQUITY AND INCLUSION												
DIVERSITY EQUITY AND INCLUSION	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DIVERSITY, EQUITY AND INCLUSION	-	-	-	-	-	-	-	-	-	-	-	-
WORKFORCE SOLUTIONS												
WKFC SOLUTIONS	-	-	-	-	-	-	-	-	-	-	-	-
COMMUNITY EDUCATION	-	-	-	-	-	-	-	-	-	-	-	-
CONFERENCE SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
EVENTS MANAGEMENT	-	-	-	-	-	-	-	-	-			-
HARPER BUSINESS SOLUTIONS	-	-	-	-	-	-	-	-	-	-	-	-
STRATEGIC ALLIANCES AND INNOVATION	-	-	-	-	-	-	-	-	-	-	-	-
WORKFORCE AND ECONOMIC DEVELMT/JPRC	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL WORKFORCE SOLUTIONS										-	-	-
ADVANCEMENT/FOUNDATION												
ADVANCEMENT/FOUNDATION	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ADVANCEMENT/FOUNDATION	-	-	-	-	-	-	-	-	-	-	-	-
GRAND TOTAL	225	-	225	223	-	223	223	-	223	223	-	223

PERSONNEL HEADCOUNT-THREE YEAR HISTORY AND CURRENT YEAR PROJECTED

As of 7/1/26

	PROFESSIONAL/TECHNICAL											
	As of June, 30 2024			As of June, 30 2025			As of June, 30 2026			Budgeted FY 27		
	F/T	P/T	Total	F/T	P/T	Total	F/T	P/T	Total	F/T	P/T	Total
PRESIDENT												
PRESIDENT'S OFFICE	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PRESIDENT	-	-	-	-	-	-	-	-	-	-	-	-
PROVOST												
PROVOST	-	-	-	1	-	1	1	-	1	-	1	1
BUSINESS & SOCIAL SCIENCE/CHILD CENTER/FAST TRACK	1	4	5	1	2	3	1	2	3	1	2	3
CAREER & TECH PROGRAMS/AEE	14	7	21	14	7	21	14	7	21	15	7	22
HEALTH CAREERS	8	-	8	6	-	6	7	-	7	6	-	6
LIBERAL ARTS	1	-	1	1	-	1	1		1	1	-	1
MATH & SCIENCE	5	1	6	5	1	6	5	1	6	5	1	6
ASSOC PROVOST CURRICULUM & INSTRUCTION	2	-	2	2	-	2	2	-	2	6	-	6
ACADEMY for TEACHING EXCELLENCE	6	-	6	6	-	6	6	-	6	6	-	6
RESOURCES FOR LEARNING/ACADEMIC SUPPORT CNTRS	2	1	3	2	1	3	2	1	3	2	1	3
ASSOC PROVOST STUDENT AFFAIRS	-	-	-	-	-	-	-	-	-	-	-	-
ACADEMIC ADVISING	21	-	21	21	-	21	21	-	21	14	-	14
ACCESS & DISABILITY SVCS	5	5	10	5	5	10	5	5	10	5	5	10
CNSO/WOMEN'S PROG	13	-	13	13	-	13	14	-	14	11	-	11
TITLE V	2	-	2	2	-	2	2	-	2		-	-
INTRDISCPLNRY PRGRMS/STUDENT SUCCESS	-	-	-	-	-	-	-	-	-	-	-	-
DEAN OF STUDENTS	3	-	3	3	-	3	3	-	3	-	-	-
COUNSELING SERVICES	2	-	2	2	-	2	4	-	4	5	-	5
STUDENT ENGAGEMENT	5	-	5	5	-	5	5	-	5	18	-	18
ENROLLMENT SERVICES	2	-	2	2	-	2	2	-	2	2	-	2
REGISTRAR'S OFFICE	2	1	3	2	1	3	2	1	3	2	1	3
ADMISSIONS PROC & ASSESSMENT CNTR	1	-	1	1	-	1	2	-	2	1	-	1
ADMISSIONS OUTREACH	7	-	7	7	-	7	7	-	7	7	-	7
OFFICE OF STUDENT FINANCIAL ASSISTANCE	2	-	2	2	-	2	2	-	2	2	-	2
ONE-STOP CENTER	6	1	7	6	-	6	6	-	6	6	-	6
TOTAL PROVOST	110	20	130	109	17	126	114	17	131	115	18	133
EVP FINANCE & ADMINISTRATIVE SERVICES												
EVP OFFICE	-	-	-	-	-	-	-	-	-	-	-	-
ACCOUNTING SVCS/BUSINESS OFFICE	-	-	-	-	-	-	-	-	-	-	-	-
PURCHASING	1	-	1	2	-	2	2	-	2	2	-	2
FACILITIES MGMT	1	-	1	1	-	1	1	-	1	1	-	1
HARPER POLICE	-	-	-	-	-	-	-	-	-	-	-	-
RISK MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-
CHIEF INFORMATION OFFICER	-	-	-	-	-	-	-	-	-	-	-	-
CLIENT SYSTEMS	21	3	24	21	3	24	21	3	24	28	3	31
INFRASTRUCTURE SERVICES	21	-	21	21	-	21	21	-	21	13	-	13
SECURITY AND BUSINESS OPERATIONS	10	-	10	10	-	10	10	-	10	12	-	12
HUMAN RESOURCES	1	-	1	-	-	-	-	-	-	-	-	-
TOTAL EVP FINANCE & ADMIN SERVICES	55	3	58	55	3	58	55	3	58	56	3	59
PLANNING & INSTITUTIONAL EFFECTIVENESS												
STRATEGIC PLANNING & INST. EFFECTIVENESS	2	-	2	2	-	2	2	-	2	2	-	2
INSTITUTIONAL RESEARCH	4	-	4	3	1	4	3	1	4	3	1	4
TOTAL INSTITUTIONAL EFFECTIVENESS	6	-	6	5	1	6	5	1	6	5	1	6
EXTERNAL AFFAIRS												
CHIEF OF STAFF	-	-	-	-	-	-	-	-	-	-	-	-
MARKETING SVCS CENTER	9	3	12	9	4	13	9	4	13	9	4	13
ENGAGEMT, COMMUN & LEGISLTV AFFRS	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXTERNAL AFFAIRS	9	3	12	9	4	13	9	4	13	9	4	13
DIVERSITY, EQUITY AND INCLUSION												
DIVERSITY EQUITY AND INCLUSION	3	-	3	3	-	3	3	-	3	3	-	3
TOTAL DIVERSITY, EQUITY AND INCLUSION	3	-	3	3	-	3	3	-	3	3	-	3
WORKFORCE SOLUTIONS												
WKFC SOLUTIONS	-	-	-	-	-	-	-	-	-	-	-	-
COMMUNITY EDUCATION	5	4	9	4	4	8	4	4	8	4	2	6
CONFERENCE SERVICES	1	-	1	1	-	1	1	-	1	1	-	1
EVENTS MANAGEMENT	4	-	4	4	-	4	4	-	4	4	-	4
HARPER BUSINESS SOLUTIONS	4	-	4	4	-	4	4	-	4	4	-	4
STRATEGIC ALLIANCES AND INNOVATION	8	-	8	6	-	6	6	-	6	6	-	6
WORKFORCE AND ECONOMIC DEVELMT/JPRC	4	-	4	4	-	4	4	-	4	4	-	4
TOTAL WORKFORCE SOLUTIONS	26	4	30	23	4	27	23	4	27	23	2	25
ADVANCEMENT/FOUNDATION												
ADVANCEMENT/FOUNDATION	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ADVANCEMENT/FOUNDATION	-	-	-	-	-	-	-	-	-	-	-	-
GRAND TOTAL	209	30	239	204	29	233	209	29	238	211	28	239

PERSONNEL HEADCOUNT-THREE YEAR HISTORY AND CURRENT YEAR PROJECTED

As of 7/1/26

	SUPERVISORY/MANAGEMENT											
	As of June, 30 2024			As of June, 30 2025			As of June, 30 2026			Budgeted FY 27		
	F/T	P/T	Total	F/T	P/T	Total	F/T	P/T	Total	F/T	P/T	Total
PRESIDENT												
PRESIDENT'S OFFICE	1	-	1	1	-	1	1	-	1	1	-	1
TOTAL PRESIDENT	1	-	1	1	-	1	1	-	1	1	-	1
PROVOST												
PROVOST	1	-	1	2	-	2	3	-	3	1	-	1
BUSINESS & SOCIAL SCIENCE/CHILD CENTER/FAST TRACK	4	-	4	3	-	3	3	-	3	3	-	3
CAREER & TECH PROGRAMS/AEE	3	-	3	4	-	4	4	-	4	4	-	4
HEALTH CAREERS	2	-	2	3	-	3	3	-	3	3	-	3
LIBERAL ARTS	2	-	2	2	-	2	3	-	3	3	-	3
MATH & SCIENCE	1	-	1	1	-	1	1	-	1	1	-	1
ASSOC PROVOST CURRICULUM & INSTRUCTION	1	-	1	-	-	-	-	-	-	2	-	2
ACADEMY for TEACHING EXCELLENCE	1	-	1	1	-	1	1	-	1	1	-	1
RESOURCES FOR LEARNING/ACADEMIC SUPPORT CNTRS	3	-	3	3	-	3	3	-	3	3	-	3
ASSOC PROVOST STUDENT AFFAIRS	-	-	-	-	-	-	-	-	-	1	-	1
ACADEMIC ADVISING	3	-	3	2	-	2	2	-	2	1	-	1
ACCESS & DISABILITY SVCS	2	-	2	2	-	2	2	-	2	2	-	2
CNSO/WOMEN'S PROG	1	-	1	3	-	3	3	-	3	1	-	1
TITLE V	1	-	1	1	-	1	1	-	1		-	-
INTRDISCPLNRY PRGRMS/STUDENT SUCCESS	-	-	-	-	-	-	-	-	-	-	-	-
DEAN OF STUDENTS	1	-	1	-	-	-	-	-	-	-	-	-
COUNSELING SERVICES	-	-	-	1	-	1	1	-	1	1	-	1
STUDENT ENGAGEMENT	7	-	7	6	-	6	6	-	6	8	-	8
ENROLLMENT SERVICES	1	-	1	2	-	2	2	-	2	2	-	2
REGISTRAR'S OFFICE	1	-	1	1	-	1	1	-	1	1	-	1
ADMISSIONS PROC & ASSESSMENT CNTR	2	-	2	2	-	2	2	-	2	2	-	2
ADMISSIONS OUTREACH	1	-	1	1	-	1	1	-	1	1	-	1
OFFICE OF STUDENT FINANCIAL ASSISTANCE	2	-	2	2	-	2	2	-	2	2	-	2
ONE-STOP CENTER	2	-	2	1	-	1	1	-	1	1	-	1
TOTAL PROVOST	42	-	42	43	-	43	45	-	45	44	-	44
EVP FINANCE & ADMINISTRATIVE SERVICES												
EVP OFFICE	-	-	-	-	-	-	-	-	-	-	-	-
ACCOUNTING SVCS/BUSINESS OFFICE	10	-	10	9	-	9	9	-	9	11	-	11
PURCHASING	1	-	1	1	-	1	1	-	1	1	-	1
FACILITIES MGMT	12	-	12	13	-	13	13	-	13	15	1	16
HARPER POLICE	2	-	2	2	-	2	2	-	2	3	-	3
RISK MANAGEMENT	1	-	1	1	-	1	1	-	1	2	-	2
CHIEF INFORMATION OFFICER	-	-	-	-	-	-	-	-	-	-	-	-
CLIENT SYSTEMS	7	-	7	5	-	5	5	-	5	6	-	6
INFRASTRUCTURE SERVICES	7	-	7	7	-	7	7	-	7	4	-	4
SECURITY AND BUSINESS OPERATIONS	4	-	4	3	-	3	3	-	3	5	-	5
HUMAN RESOURCES	5	-	5	6	-	6	6	-	6	6	-	6
TOTAL EVP FINANCE & ADMIN SERVICES	49	-	49	47	-	47	47	-	47	53	1	54
PLANNING & INSTITUTIONAL EFFECTIVENESS												
STRATEGIC PLANNING & INST. EFFECTIVENESS	2	-	2	1	-	1	1	-	1	1	-	1
INSTITUTIONAL RESEARCH	-	-	-	1	-	1	1	-	1	1	-	1
TOTAL INSTITUTIONAL EFFECTIVENESS	2	-	2	2	-	2	2	-	2	2	-	2
EXTERNAL AFFAIRS												
CHIEF OF STAFF	1	-	1	1	-	1	1	-	1	1	-	1
MARKETING SVCS CENTER	5	-	5	5	-	5	5	-	5	5	-	5
ENGAGEMT, COMMUN & LEGISLTV AFFRS	5	-	5	4	-	4	4	-	4	4	-	4
TOTAL EXTERNAL AFFAIRS	11	-	11	10	-	10	10	-	10	10	-	10
DIVERSITY, EQUITY AND INCLUSION												
DIVERSITY EQUITY AND INCLUSION	2	-	2	2	-	2	2	-	2	2	-	2
TOTAL DIVERSITY, EQUITY AND INCLUSION	2	-	2	2	-	2	2	-	2	2	-	2
WORKFORCE SOLUTIONS												
WKFC SOLUTIONS	1	-	1	1	-	1	1	-	1	1	-	1
COMMUNITY EDUCATION	3	-	3	3	-	3	3	-	3	3	-	3
CONFERENCE SERVICES	1	-	1	1	-	1	1	-	1	1	-	1
EVENTS MANAGEMENT	2	-	2	2	-	2	2	-	2	2	-	2
HARPER BUSINESS SOLUTIONS	1	-	1	1	-	1	1	-	1	1	-	1
STRATEGIC ALLIANCES AND INNOVATION	3	-	3	1	-	1	1	-	1	1	-	1
WORKFORCE AND ECONOMIC DEVELMT/JPRC	3	-	3	2	-	2	2	-	2	2	-	2
TOTAL WORKFORCE SOLUTIONS	14	-	14	11	-	11	11	-	11	11	-	11
ADVANCEMENT/FOUNDATION												
ADVANCEMENT/FOUNDATION	5	-	5	5	-	5	5	-	5	5	-	5
TOTAL ADVANCEMENT/FOUNDATION	5	-	5	5	-	5	5	-	5	5	-	5
GRAND TOTAL	126	-	126	121	-	121	123	-	123	128	1	129

PERSONNEL HEADCOUNT-THREE YEAR HISTORY AND CURRENT YEAR PROJECTED

As of 7/1/26

	CLASSIFIED STAFF											
	As of June, 30 2024			As of June, 30 2025			As of June, 30 2026			Budgeted FY 27		
	F/T	P/T	Total	F/T	P/T	Total	F/T	P/T	Total	F/T	P/T	Total
PRESIDENT												
PRESIDENT'S OFFICE	-	1	1	-	1	1	-	1	1	-		-
TOTAL PRESIDENT	-	1	1	-	1	1	-	1	1	-	-	-
PROVOST												
PROVOST	-	-	-	-	-	-	-	-	-	-	-	-
BUSINESS & SOCIAL SCIENCE/CHILD CENTER/FAST TRACK	5	4	9	5	4	9	5	4	9	3	6	9
CAREER & TECH PROGRAMS/AEE	8	4	12	8	4	12	8	4	12	6	2	8
HEALTH CAREERS	5	1	6	5	1	6	5	1	6	4	1	5
LIBERAL ARTS	4	1	5	4	1	5	4	1	5	6	1	7
MATH & SCIENCE	2	-	2	2	-	2	2	-	2	2	-	2
ASSOC PROVOST CURRICULUM & INSTRUCTION	2	-	2	1	-	1	1	-	1	3	-	3
ACADEMY for TEACHING EXCELLENCE	2	-	2	2	-	2	2	-	2	2	-	2
RESOURCES FOR LEARNING/ACADEMIC SUPPORT CNTRS	13	9	22	13	9	22	13	9	22	13	8	21
ASSOC PROVOST STUDENT AFFAIRS	2	-	2	1	-	1	1	-	1	2	-	2
ACADEMIC ADVISING	1	2	3	2	1	3	2	1	3	2	1	3
ACCESS & DISABILITY SVCS	2	1	3	2	1	3	2	1	3	2	1	3
CNSO/WOMEN'S PROG	2	3	5	3	3	6	3	3	6	2	3	5
TITLE V	1	-	1	1	-	1	1	-	1		-	-
INTRDISCPLNRY PRGRMS/STUDENT SUCCESS	3	-	3	3	-	3	3	-	3	1	-	1
DEAN OF STUDENTS	1	2	3	1	-	1	1	-	1	1	-	1
COUNSELING SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
STUDENT ENGAGEMENT	4	3	7	4	4	8	4	4	8	3	5	8
ENROLLMENT SERVICES	1	2	3	1	2	3	1	2	3	1	2	3
REGISTRAR'S OFFICE	5	2	7	5	1	6	5	1	6	4	1	5
ADMISSIONS PROC & ASSESSMENT CNTR	8	3	11	8	3	11	8	3	11	8	3	11
ADMISSIONS OUTREACH	-	1	1	-	1	1	-	1	1	-		-
OFFICE OF STUDENT FINANCIAL ASSISTANCE	6	2	8	6	2	8	6	2	8	6	2	8
ONE-STOP CENTER	2	-	2	2	-	2	2	-	2	2	-	2
TOTAL PROVOST	79	40	119	79	37	116	79	37	116	73	36	109
EVP FINANCE & ADMINISTRATIVE SERVICES												
EVP OFFICE	1	-	1	1	-	1	1	-	1	1	-	1
ACCOUNTING SVCS/BUSINESS OFFICE	10	3	13	10	3	13	10	3	13	9	3	12
PURCHASING	1	-	1	1	-	1	1	-	1	1	-	1
FACILITIES MGMT	2	1	3	2	1	3	2	1	3	1	1	2
HARPER POLICE	1	-	1	1	-	1	1	-	1	1	-	1
RISK MANAGEMENT	1	-	1	1	-	1	1	-	1	1	-	1
CHIEF INFORMATION OFFICER	1	-	1	1	-	1	1	-	1	1	-	1
CLIENT SYSTEMS	-	1	1	-	1	1	-	1	1	-	-	-
INFRASTRUCTURE SERVICES	1	1	2	1	1	2	1	1	2	1	1	2
SECURITY AND BUSINESS OPERATIONS	1	-	1	1	-	1	1	-	1	1	-	1
HUMAN RESOURCES	5	-	5	5	-	5	5	-	5	5	-	5
TOTAL EVP FINANCE & ADMIN SERVICES	24	6	30	24	6	30	24	6	30	22	5	27
PLANNING & INSTITUTIONAL EFFECTIVENESS												
STRATEGIC PLANNING & INST. EFFECTIVENESS	1	2	3	1	1	2	1	1	2	1	1	2
INSTITUTIONAL RESEARCH	1	-	1	1	-	1	1	-	1	1	-	1
TOTAL INSTITUTIONAL EFFECTIVENESS	2	2	4	2	1	3	2	1	3	2	1	3
EXTERNAL AFFAIRS												
CHIEF OF STAFF	-	-	-	1	-	1	1	-	1	1	-	1
MARKETING SVCS CENTER	6	1	7	7	1	8	7	1	8	7	1	8
ENGAGEMT, COMMUN & LEGISLTV AFFRS	-	2	2	-	2	2	-	2	2	1	1	2
TOTAL EXTERNAL AFFAIRS	6	3	9	8	3	11	8	3	11	9	2	11
DIVERSITY, EQUITY AND INCLUSION												
DIVERSITY EQUITY AND INCLUSION	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DIVERSITY, EQUITY AND INCLUSION	-	-	-	-	-	-	-	-	-	-	-	-
WORKFORCE SOLUTIONS												
WKFC SOLUTIONS	1	-	1	1	-	1	1	-	1	1	-	1
COMMUNITY EDUCATION	2	1	3	4	1	5	4	1	5	3	-	3
CONFERENCE SERVICES	1	-	1	1	-	1	1	-	1	1	-	1
EVENTS MANAGEMENT	-	1	1	-	1	1	-	1	1	-	1	1
HARPER BUSINESS SOLUTIONS	-	-	-	-	-	-	-	-	-	-	-	-
STRATEGIC ALLIANCES AND INNOVATION	-	-	-	-	-	-	-	-	-	-	-	-
WORKFORCE AND ECONOMIC DEVELMT/JPRC	2	2	4	2	2	4	2	2	4	2	2	4
TOTAL WORKFORCE SOLUTIONS	6	4	10	8	4	12	8	4	12	7	3	10
ADVANCEMENT/FOUNDATION												
ADVANCEMENT/FOUNDATION	-	1	1	-	1	1	-	1	1	-	1	1
TOTAL ADVANCEMENT/FOUNDATION	-	1	1	-	1	1	-	1	1	-	1	1
GRAND TOTAL	117	57	174	121	53	174	121	53	174	113	48	161

PERSONNEL HEADCOUNT-THREE YEAR HISTORY AND CURRENT YEAR PROJECTED

As of 7/1/26

	SECURITY											
	As of June, 30 2024			As of June, 30 2025			As of June, 30 2026			Budgeted FY 27		
	F/T	P/T	Total	F/T	P/T	Total	F/T	P/T	Total	F/T	P/T	Total
PRESIDENT												
PRESIDENT'S OFFICE	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PRESIDENT												
PROVOST												
PROVOST	-	-	-	-	-	-	-	-	-	-	-	-
BUSINESS & SOCIAL SCIENCE/CHILD CENTER/FAST TRACK	-	-	-	-	-	-	-	-	-	-	-	-
CAREER & TECH PROGRAMS/AEE	-	-	-	-	-	-	-	-	-	-	-	-
HEALTH CAREERS	-	-	-	-	-	-	-	-	-	-	-	-
LIBERAL ARTS	-	-	-	-	-	-	-	-	-	-	-	-
MATH & SCIENCE	-	-	-	-	-	-	-	-	-	-	-	-
ASSOC PROVOST CURRICULUM & INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-
ACADEMY for TEACHING EXCELLENCE	-	-	-	-	-	-	-	-	-	-	-	-
RESOURCES FOR LEARNING/ACADEMIC SUPPORT CNTRS	-	-	-	-	-	-	-	-	-	-	-	-
ASSOC PROVOST STUDENT AFFAIRS	-	-	-	-	-	-	-	-	-	-	-	-
ACADEMIC ADVISING	-	-	-	-	-	-	-	-	-	-	-	-
ACCESS & DISABILITY SVCS	-	-	-	-	-	-	-	-	-	-	-	-
CNSO/WOMEN'S PROG	-	-	-	-	-	-	-	-	-	-	-	-
TITLE V	-	-	-	-	-	-	-	-	-	-	-	-
INTRDISCPLNRY PRGRMS/STUDENT SUCCESS	-	-	-	-	-	-	-	-	-	-	-	-
DEAN OF STUDENTS	-	-	-	-	-	-	-	-	-	-	-	-
COUNSELING SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
STUDENT ENGAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-
ENROLLMENT SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
REGISTRAR'S OFFICE	-	-	-	-	-	-	-	-	-	-	-	-
ADMISSIONS PROC & ASSESSMENT CNTR	-	-	-	-	-	-	-	-	-	-	-	-
ADMISSIONS OUTREACH	-	-	-	-	-	-	-	-	-	-	-	-
OFFICE OF STUDENT FINANCIAL ASSISTANCE	-	-	-	-	-	-	-	-	-	-	-	-
ONE-STOP CENTER	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PROVOST	-	-	-	-	-	-	-	-	-	-	-	-
EVP FINANCE & ADMINISTRATIVE SERVICES												
EVP OFFICE	-	-	-	-	-	-	-	-	-	-	-	-
ACCOUNTING SVCS/BUSINESS OFFICE	-	-	-	-	-	-	-	-	-	-	-	-
PURCHASING	-	-	-	-	-	-	-	-	-	-	-	-
FACILITIES MGMT	-	-	-	-	-	-	-	-	-	-	-	-
HARPER POLICE	23	5	28	23	3	26	24	2	26	23	2	25
RISK MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-
CHIEF INFORMATION OFFICER	-	-	-	-	-	-	-	-	-	-	-	-
CLIENT SYSTEMS	-	-	-	-	-	-	-	-	-	-	-	-
INFRASTRUCTURE SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
SECURITY AND BUSINESS OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-
HUMAN RESOURCES	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EVP FINANCE & ADMIN SERVICES	23	5	28	23	3	26	24	2	26	23	2	25
PLANNING & INSTITUTIONAL EFFECTIVENESS												
STRATEGIC PLANNING & INST. EFFECTIVENESS	-	-	-	-	-	-	-	-	-	-	-	-
INSTITUTIONAL RESEARCH	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL INSTITUTIONAL EFFECTIVENESS	-	-	-	-	-	-	-	-	-	-	-	-
EXTERNAL AFFAIRS												
CHIEF OF STAFF	-	-	-	-	-	-	-	-	-	-	-	-
MARKETING SVCS CENTER	-	-	-	-	-	-	-	-	-	-	-	-
ENGAGEMT, COMMUN & LEGISLTV AFFRS	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXTERNAL AFFAIRS	-	-	-	-	-	-	-	-	-	-	-	-
DIVERSITY, EQUITY AND INCLUSION												
DIVERSITY EQUITY AND INCLUSION	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DIVERSITY, EQUITY AND INCLUSION	-	-	-	-	-	-	-	-	-	-	-	-
WORKFORCE SOLUTIONS												
WKFC SOLUTIONS	-	-	-	-	-	-	-	-	-	-	-	-
COMMUNITY EDUCATION	-	-	-	-	-	-	-	-	-	-	-	-
CONFERENCE SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
EVENTS MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-
HARPER BUSINESS SOLUTIONS	-	-	-	-	-	-	-	-	-	-	-	-
STRATEGIC ALLIANCES AND INNOVATION	-	-	-	-	-	-	-	-	-	-	-	-
WORKFORCE AND ECONOMIC DEVELMT/JPRC	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL WORKFORCE SOLUTIONS	-	-	-	-	-	-	-	-	-	-	-	-
ADVANCEMENT/FOUNDATION										-	-	-
ADVANCEMENT/FOUNDATION	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ADVANCEMENT/FOUNDATION	-	-	-	-	-	-	-	-	-	-	-	-
GRAND TOTAL	23	5	28	23	3	26	24	2	26	23	2	25

PERSONNEL HEADCOUNT-THREE YEAR HISTORY AND CURRENT YEAR PROJECTED

As of 7/1/26

	CUSTODIAL/MAINTENANCE											
	As of June, 30 2024			As of June, 30 2025			As of June, 30 2026			Budgeted FY 27		
	F/T	P/T	Total	F/T	P/T	Total	F/T	P/T	Total	F/T	P/T	Total
PRESIDENT												
PRESIDENT'S OFFICE	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PRESIDENT												
PROVOST												
PROVOST	-	-	-	-	-	-	-	-	-	-	-	-
BUSINESS & SOCIAL SCIENCE/CHILD CENTER/FAST TRACK	-	-	-	-	-	-	-	-	-	-	-	-
CAREER & TECH PROGRAMS/AEE	-	-	-	-	-	-	-	-	-	-	-	-
HEALTH CAREERS	-	-	-	-	-	-	-	-	-	-	-	-
LIBERAL ARTS	-	-	-	-	-	-	-	-	-	-	-	-
MATH & SCIENCE	-	-	-	-	-	-	-	-	-	-	-	-
ASSOC PROVOST CURRICULUM & INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-
ACADEMY for TEACHING EXCELLENCE	-	-	-	-	-	-	-	-	-	-	-	-
RESOURCES FOR LEARNING/ACADEMIC SUPPORT CNTRS	-	-	-	-	-	-	-	-	-	-	-	-
ASSOC PROVOST STUDENT AFFAIRS	-	-	-	-	-	-	-	-	-	-	-	-
ACADEMIC ADVISING	-	-	-	-	-	-	-	-	-	-	-	-
ACCESS & DISABILITY SVCS	-	-	-	-	-	-	-	-	-	-	-	-
CNSO/WOMEN'S PROG	-	-	-	-	-	-	-	-	-	-	-	-
TITLE V	-	-	-	-	-	-	-	-	-	-	-	-
INTRDISCPLNRY PRGRMS/STUDENT SUCCESS	-	-	-	-	-	-	-	-	-	-	-	-
DEAN OF STUDENTS	-	-	-	-	-	-	-	-	-	-	-	-
COUNSELING SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
STUDENT ENGAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-
ENROLLMENT SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
REGISTRAR'S OFFICE	-	-	-	-	-	-	-	-	-	-	-	-
ADMISSIONS PROC & ASSESSMENT CNTR	-	-	-	-	-	-	-	-	-	-	-	-
ADMISSIONS OUTREACH	-	-	-	-	-	-	-	-	-	-	-	-
OFFICE OF STUDENT FINANCIAL ASSISTANCE	-	-	-	-	-	-	-	-	-	-	-	-
ONE-STOP CENTER	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PROVOST	-	-	-	-	-	-	-	-	-	-	-	-
EVP FINANCE & ADMINISTRATIVE SERVICES												
EVP OFFICE	-	-	-	-	-	-	-	-	-	-	-	-
ACCOUNTING SVCS/BUSINESS OFFICE	-	-	-	-	-	-	-	-	-	-	-	-
PURCHASING	-	-	-	-	-	-	-	-	-	-	-	-
FACILITIES MGMT	77	4	81	77	4	81	77	4	81	75	4	79
HARPER POLICE	-	-	-	-	-	-	-	-	-	-	-	-
RISK MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-
CHIEF INFORMATION OFFICER	-	-	-	-	-	-	-	-	-	-	-	-
CLIENT SYSTEMS	-	-	-	-	-	-	-	-	-	-	-	-
INFRASTRUCTURE SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
SECURITY AND BUSINESS OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-
HUMAN RESOURCES	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EVP FINANCE & ADMIN SERVICES	77	4	81	77	4	81	77	4	81	75	4	79
PLANNING & INSTITUTIONAL EFFECTIVENESS												
STRATEGIC PLANNING & INST. EFFECTIVENESS	-	-	-	-	-	-	-	-	-	-	-	-
INSTITUTIONAL RESEARCH	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL INSTITUTIONAL EFFECTIVENESS	-	-	-	-	-	-	-	-	-	-	-	-
EXTERNAL AFFAIRS												
CHIEF OF STAFF	-	-	-	-	-	-	-	-	-	-	-	-
MARKETING SVCS CENTER	-	-	-	-	-	-	-	-	-	-	-	-
ENGAGEMT, COMMUN & LEGISLTV AFFRS	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXTERNAL AFFAIRS	-	-	-	-	-	-	-	-	-	-	-	-
DIVERSITY, EQUITY AND INCLUSION												
DIVERSITY EQUITY AND INCLUSION	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DIVERSITY, EQUITY AND INCLUSION	-	-	-	-	-	-	-	-	-	-	-	-
WORKFORCE SOLUTIONS												
WKFC SOLUTIONS	-	-	-	-	-	-	-	-	-	-	-	-
COMMUNITY EDUCATION	-	-	-	-	-	-	-	-	-	-	-	-
CONFERENCE SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
EVENTS MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-
HARPER BUSINESS SOLUTIONS	-	-	-	-	-	-	-	-	-	-	-	-
STRATEGIC ALLIANCES AND INNOVATION	-	-	-	-	-	-	-	-	-	-	-	-
WORKFORCE AND ECONOMIC DEVELMT/JPRC	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL WORKFORCE SOLUTIONS	-	-	-	-	-	-	-	-	-	-	-	-
ADVANCEMENT/FOUNDATION												
ADVANCEMENT/FOUNDATION	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ADVANCEMENT/FOUNDATION	-	-	-	-	-	-	-	-	-	-	-	-
GRAND TOTAL	77	4	81	77	4	81	77	4	81	75	4	79

PERSONNEL HEADCOUNT-THREE YEAR HISTORY AND CURRENT YEAR PROJECTED

As of 7/1/26

	TOTALS											
	As of June, 30 2024			As of June, 30 2025			As of June, 30 2026			Budgeted FY 27		
	F/T	P/T	Total	F/T	P/T	Total	F/T	P/T	Total	F/T	P/T	Total
PRESIDENT												
PRESIDENT'S OFFICE	2	1	3	2	1	3	2	1	3	2	-	2
TOTAL PRESIDENT	2	1	3	2	1	3	2	1	3	2	-	2
PROVOST												
PROVOST	6	-	6	4	-	4	9	-	9	7	1	8
BUSINESS & SOCIAL SCIENCE/CHILD CENTER/FAST TRACK	39	8	47	38	6	44	37	6	43	35	8	43
CAREER & TECH PROGRAMS/AEE	53	11	64	53	11	64	51	11	62	50	9	59
HEALTH CAREERS	55	1	56	54	1	55	54	1	55	52	1	53
LIBERAL ARTS	68	1	69	71	1	72	72	1	73	72	1	73
MATH & SCIENCE	67	1	68	68	1	69	69	1	70	70	1	71
ASSOC PROVOST CURRICULUM & INSTRUCTION	6	-	6	4	-	4	4	-	4	12	-	12
ACADEMY for TEACHING EXCELLENCE	10	-	10	10	-	10	10	-	10	10	-	10
RESOURCES FOR LEARNING/ACADEMIC SUPPORT CNTRS	25	10	35	25	10	35	25	10	35	25	9	34
ASSOC PROVOST STUDENT AFFAIRS	4	-	4	2	-	2	2	-	2	5	-	5
ACADEMIC ADVISING	25	2	27	25	1	26	25	1	26	17	1	18
ACCESS & DISABILITY SVCS	9	6	15	9	6	15	9	6	15	9	6	15
CNSO/WOMEN'S PROG	16	3	19	19	3	22	20	3	23	14	3	17
TITLE V	4	-	4	4	-	4	4	-	4	-	-	-
INTRDISCPLNRY PRGRMS/STUDENT SUCCESS	4	-	4	4	-	4	4	-	4	1	-	1
DEAN OF STUDENTS	6	2	8	5	-	5	5	-	5	2	-	2
COUNSELING SERVICES	7	-	7	6	-	6	7	-	7	8	-	8
STUDENT ENGAGEMENT	16	3	19	15	4	19	15	4	19	29	5	34
ENROLLMENT SERVICES	5	2	7	6	2	8	6	2	8	6	2	8
REGISTRAR'S OFFICE	8	3	11	8	2	10	8	2	10	7	2	9
ADMISSIONS PROC & ASSESSMENT CNTR	11	3	14	11	3	14	12	3	15	11	3	14
ADMISSIONS OUTREACH	9	1	10	9	1	10	9	1	10	9	-	9
OFFICE OF STUDENT FINANCIAL ASSISTANCE	11	2	13	11	2	13	11	2	13	11	2	13
ONE-STOP CENTER	10	1	11	9	-	9	9	-	9	9	-	9
TOTAL PROVOST	474	60	534	470	54	524	477	54	531	471	54	525
EVP FINANCE & ADMINISTRATIVE SERVICES												
EVP OFFICE	2	-	2	2	-	2	2	-	2	3	-	3
ACCOUNTING SVCS/BUSINESS OFFICE	21	3	24	21	3	24	21	3	24	22	3	25
PURCHASING	3	-	3	4	-	4	4	-	4	4	-	4
FACILITIES MGMT	94	5	99	95	5	100	95	5	100	94	6	100
HARPER POLICE	27	5	32	27	3	30	28	2	30	28	2	30
RISK MANAGEMENT	3	-	3	3	-	3	3	-	3	4	-	4
CHIEF INFORMATION OFFICER	2	-	2	2	-	2	2	-	2	2	-	2
CLIENT SYSTEMS	28	4	32	27	4	31	27	4	31	35	3	38
INFRASTRUCTURE SERVICES	29	1	30	30	1	31	30	1	31	19	1	20
SECURITY AND BUSINESS OPERATIONS	15	-	15	15	-	15	15	-	15	19	-	19
HUMAN RESOURCES	12	-	12	12	-	12	12	-	12	12	-	12
TOTAL EVP FINANCE & ADMIN SERVICES	236	18	254	238	16	254	239	15	254	242	15	257
PLANNING & INSTITUTIONAL EFFECTIVENESS												
STRATEGIC PLANNING & INST. EFFECTIVENESS	6	2	8	7	1	8	7	1	8	7	1	8
INSTITUTIONAL RESEARCH	6	-	6	6	1	7	6	1	7	6	1	7
TOTAL INSTITUTIONAL EFFECTIVENESS	12	2	14	13	2	15	13	2	15	13	2	15
EXTERNAL AFFAIRS												
CHIEF OF STAFF	2	-	2	3	-	3	3	-	3	3	-	3
MARKETING SVCS CENTER	21	4	25	22	5	27	22	5	27	22	5	27
ENGAGEMT, COMMUN & LEGISLTV AFFRS	5	2	7	5	2	7	5	2	7	6	1	7
TOTAL EXTERNAL AFFAIRS	28	6	34	30	7	37	30	7	37	31	6	37
DIVERSITY, EQUITY AND INCLUSION												
DIVERSITY EQUITY AND INCLUSION	6	-	6	6	-	6	6	-	6	6	-	6
TOTAL DIVERSITY, EQUITY AND INCLUSION	6	-	6	6	-	6	6	-	6	6	-	6
WORKFORCE SOLUTIONS												
WKFC SOLUTIONS	3	-	3	3	-	3	3	-	3	3	-	3
COMMUNITY EDUCATION	10	5	15	12	5	17	12	5	17	11	2	13
CONFERENCE SERVICES	3	-	3	3	-	3	3	-	3	3	-	3
EVENTS MANAGEMENT	6	1	7	6	1	7	6	1	7	6	1	7
HARPER BUSINESS SOLUTIONS	5	-	5	5	-	5	5	-	5	5	-	5
STRATEGIC ALLIANCES AND INNOVATION	12	-	12	9	-	9	9	-	9	8	-	8
WORKFORCE AND ECONOMIC DEVELMT/JPRC	10	2	12	10	2	12	10	2	12	10	2	12
TOTAL WORKFORCE SOLUTIONS	49	8	57	48	8	56	48	8	56	46	5	51
ADVANCEMENT/FOUNDATION												
ADVANCEMENT/FOUNDATION	7	1	8	8	1	9	8	1	9	8	1	9
TOTAL ADVANCEMENT/FOUNDATION	7	1	8	8	1	9	8	1	9	8	1	9
GRAND TOTAL	814	96	910	815	89	904	823	88	911	819	83	902

Operational Analysis

Fiscal Year 2025

Contact Information: Accounting@harpercollege.edu

Introduction

Operational Analysis at Harper College is a process of collecting and interpreting data pertaining to the activity of the organizational units of the College. Its primary purpose is to provide managers with a set of tools for effective operational decision-making and appropriate allocation of college resources. It has been important to "raise the awareness" of each manager as well as staff and faculty to the importance of studying cost and function which encourages an atmosphere of accountability. The information provided in this report is a valuable resource during program review and budget preparation.

The FY 2025 Operational Analysis included 70 academic programs across six divisions.

Health Careers
310 Interprofessional Education
312 Nursing
314 Health Science Core
315 Dental Hygiene
318 Nutrition
320 Emergency Medical Services
324 Medical Office Assistant
325 Health Information Technology
326 Practical Nursing
328 Surgical Tech
329 Massage Therapy
330 Physical Therapy Assistant
331 Cannabis Science and Therapeutics
351 Cert Nursing Assistant
357 Phlebotomy
358 Radiologic Tech
412 Sonography

Liberal Arts
211 English/Literature
212 Communication Arts
213 Mass Communications
214 Humanities
215 Philosophy
216 World Languages
218 Art
219 Music
612 English/Second Lang
679 Learning Skills

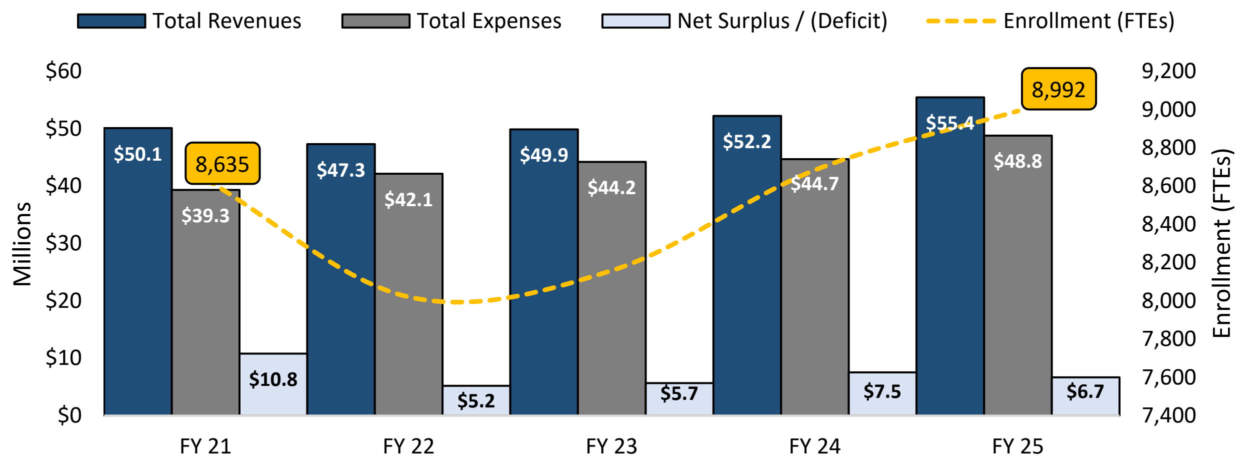
Math and Sciences
311 Biology
327 Community Health Worker
411 Kinesiology & Health Ed
508 Physical Sciences
512 Mathematics & Dev Math
516 Chemistry
519 Engineering
520 Computer Science

Business/Social Science
111 Accounting
112 Business Administration
114 Economics
151 Anthropology
152 Education
153 Geography
154 History
156 Political Science
157 Psychology
158 Sociology
160 Drone Technology
322 Early Childhood Education

Career and Technical Programs
116 Computer Info Systems
117 Hospitality Management
119 Supply Chain Management
155 Paralegal Studies
221 Fashion Design
316 Law Enforcement & Justice
360 Emergency Management
509 Graphic Art Tech
510 Web Design & Development
517 Fire Science
518 Electronics
521 Maintenance Technology
522 Refrig/Air Cond
524 Building Design & Technology
527 Manufacturing Technology
528 Welding
529 Cybersecurity
530 Continuing Professional Education
611 Adult Ed Development

Student Development
651 Student Career Development
652 Student Psych Humanistic Development
653 First Year Experience
655 Student Development Diversity

Operational Analysis Profitability Summary



Revenues Summary:

5-Year Analysis: Since FY 2021, program revenues have increased by $5.3 million, or 11%. The revenue increase is driven by a $1.7 million increase in state apportionment revenues (20.1%) and a $3.1 million increase in tuition and course fee rates (7.7%).

1-Year Analysis: Program revenues increased $3.2 million, or by 6%, when compared to the previous year. The increase is primarily due to enrollment growth of 3.6% and increased tuition rates.

Expense Summary:

5-Year Analysis: Since FY 2021, program expenses increased $9.5 million, or 24%. This increase is directly related to higher personnel expenses, which rose by $6.5 million, or 17.5%, over this period. In addition, capital equipment investment increased $1.7 million in FY 2025, or by 242% when compared to FY 2021 because the anticipated budget surplus within the labor budget was utilized to support instructional capital equipment needs.

1-Year Analysis: Program expenses increased $4.1 million, or 9% when compared to the prior year. Personnel expenses increased by $2.7 million, or 6.7% compared to the prior year and capital investment increased by $1.3 million, or 115.2% due to the intentional investment in instructional equipment using labor budget surplus.

Net Surplus / (Deficit) Summary:

5-Year Analysis: Since FY 2021, the net surplus has decreased by $4.1 million, or by 38%. The decrease is directly related to personnel costs outpacing revenues over the five-year period and the capital equipment investment described above.

1-Year Analysis: The surplus decreased by $0.8 million when compared to the previous year, or by 11% due to investment in instructional equipment described above.

FY 2025 Program Results

Division Name	Dept. #	Department Name	FTE	Total Revenues	Total Expenses	Surplus / (Deficit)
Business/Social Science	111	Accounting	251	$ 1,693,039	$ 1,020,519	$ 672,521
Business/Social Science	112	Business Administration	341	2,234,888	1,090,155	1,144,733
Business/Social Science	114	Economics	218	1,338,951	649,697	689,255
Business/Social Science	151	Anthropology	41	242,592	117,513	125,079
Business/Social Science	152	Education	61	347,287	235,877	111,409
Business/Social Science	153	Geography	114	730,928	568,684	162,243
Business/Social Science	154	History	76	462,689	461,118	1,571
Business/Social Science	156	Political Science	46	301,781	272,855	28,927
Business/Social Science	157	Psychology	335	2,079,544	1,235,974	843,570
Business/Social Science	158	Sociology	133	790,287	482,031	308,257
Business/Social Science	160	Drone Technology	4	33,437	25,430	8,007
Business/Social Science	322	Early Childhood Education	98	608,649	473,004	135,646
Business/Social Science		Subtotal	1,719	$ 10,864,073	$ 6,632,856	$ 4,231,217
Career and Technical Programs	116	Computer Info Systems	190	1,226,883	720,132	506,751
Career and Technical Programs	117	Hospitality Management	83	570,819	322,358	248,461
Career and Technical Programs	119	Supply Chain Management	41	307,931	249,925	58,006
Career and Technical Programs	155	Paralegal Studies	33	236,003	224,375	11,628
Career and Technical Programs	221	Fashion Design	38	261,719	489,769	(228,050)
Career and Technical Programs	316	Law Enforcement & Justice	111	881,904	685,199	196,705
Career and Technical Programs	360	Emergency Management	4	27,851	29,584	(1,734)
Career and Technical Programs	509	Graphic Art Tech	94	676,434	622,605	53,829
Career and Technical Programs	510	Web Design & Development	19	135,106	124,187	10,919
Career and Technical Programs	517	Fire Science	57	669,085	527,330	141,755
Career and Technical Programs	518	Electronics	73	483,738	161,193	322,545
Career and Technical Programs	521	Maintenance Technology	3	26,717	20,492	6,225
Career and Technical Programs	522	Refrig/Air Cond	20	140,249	375,495	(235,246)
Career and Technical Programs	524	Building Design & Technology	60	444,181	295,768	148,413
Career and Technical Programs	527	Manufacturing Technology	87	685,290	1,055,383	(370,093)
Career and Technical Programs	528	Welding	64	513,236	863,348	(350,112)
Career and Technical Programs	529	Cybersecurity	4	22,078	12,920	9,158
Career and Technical Programs	530	Continuing Professional Education	52	622,095	612,677	9,418
Career and Technical Programs	611	Adult Ed Development	720	1,121,467	2,328,961	(1,207,494)
Career and Technical Programs		Subtotal	1,756	$ 9,052,786	$ 9,721,702	$ (668,916)
Health Careers	310	Interprofessional Education	-	-	328,793	(328,793)
Health Careers	312	Nursing	139	1,647,574	2,636,742	(989,169)
Health Careers	314	Health Science Core	88	644,963	335,818	309,144
Health Careers	315	Dental Hygiene	47	504,604	1,274,774	(770,169)
Health Careers	318	Nutrition	45	292,818	320,613	(27,795)
Health Careers	320	Emergency Medical Services	74	464,527	368,623	95,904
Health Careers	324	Medical Office Assistant	23	187,936	243,414	(55,479)
Health Careers	325	Health Information Technology	14	100,794	303,304	(202,509)
Health Careers	326	Practical Nursing	22	213,548	30,052	183,496
Health Careers	328	Surgical Tech	25	281,425	296,031	(14,606)
Health Careers	329	Massage Therapy	21	178,722	300,248	(121,527)
Health Careers	330	Physical Therapy Assistant	23	246,152	393,472	(147,320)
Health Careers	331	Cannabis Science and Therapeutics	10	87,057	81,005	6,053
Health Careers	351	Cert Nursing Assistant	144	1,088,412	510,363	578,050
Health Careers	357	Phlebotomy	13	139,379	274,643	(135,264)
Health Careers	358	Radiologic Tech	40	437,105	487,147	(50,042)
Health Careers	412	Sonography	48	496,704	692,071	(195,367)
Health Careers		Subtotal	778	$ 7,011,720	$ 8,877,113	$ (1,865,393)
Liberal Arts	211	English/Literature	695	4,143,570	4,020,167	123,403
Liberal Arts	212	Communication Arts	355	2,158,032	1,346,355	811,677
Liberal Arts	213	Mass Communications	79	414,843	423,285	(8,442)
Liberal Arts	214	Humanities	128	751,891	543,057	208,834
Liberal Arts	215	Philosophy	219	1,309,456	896,831	412,625
Liberal Arts	216	World Languages	215	1,247,580	687,941	559,639
Liberal Arts	218	Art	228	1,372,356	1,619,662	(247,306)
Liberal Arts	219	Music	88	553,278	905,481	(352,203)
Liberal Arts	612	English/Second Lang	255	1,633,189	1,628,242	4,946
Liberal Arts	679	Learning Skills	3	11,645	80,219	(68,574)
Liberal Arts		Subtotal	2,263	$ 13,595,839	$ 12,151,239	$ 1,444,600
Math and Sciences	311	Biology	654	4,062,510	2,944,773	1,117,737
Math and Sciences	327	Community Health Worker	0	581	1,151	(570)
Math and Sciences	411	Kinesiology & Health Ed	111	846,934	559,591	287,343
Math and Sciences	508	Physical Sciences	214	1,327,594	1,596,074	(268,479)
Math and Sciences	512	Mathematics & Dev Math	1,009	5,946,728	3,356,866	2,589,862
Math and Sciences	516	Chemistry	228	1,401,263	1,940,701	(539,438)
Math and Sciences	519	Engineering	43	262,769	373,738	(110,968)
Math and Sciences	520	Computer Science	117	692,063	502,976	189,087
Math and Sciences		Subtotal	2,375	$ 14,540,442	$ 11,275,870	$ 3,264,573
Student Development	651	Student Career Development	8	52,497	18,704	33,793
Student Development	652	Student Psych Humanistic Development	7	35,564	20,124	15,440
Student Development	653	First Year Experience	74	207,314	55,381	151,934
Student Development	655	Student Development Diversity	12	74,683	31,353	43,331
Student Development		Subtotal	101	$ 370,058	$ 125,561	$ 244,497
Grand Total			8,992	$ 55,434,918	$ 48,784,340	$ 6,650,578

Totals hard coded to match summary spreadsheet, small differences existed due to rounding.

FY 2025 Program Results (Per FTE)

Division Name	Dept. #	Department Name	FTE	Revenue Per FTE	Expenses Per FTE	Surplus / (Deficit) Per FTE
Business/Social Science	111	Accounting	251	$ 6,751	$ 4,070	$ 2,682
Business/Social Science	112	Business Administration	341	$ 6,558	$ 3,199	3,359
Business/Social Science	114	Economics	218	$ 6,136	$ 2,978	3,159
Business/Social Science	151	Anthropology	41	$ 5,860	$ 2,838	3,021
Business/Social Science	152	Education	61	$ 5,731	$ 3,892	1,838
Business/Social Science	153	Geography	114	$ 6,423	$ 4,997	1,426
Business/Social Science	154	History	76	$ 6,059	$ 6,038	21
Business/Social Science	156	Political Science	46	$ 6,560	$ 5,932	629
Business/Social Science	157	Psychology	335	$ 6,204	$ 3,687	2,517
Business/Social Science	158	Sociology	133	$ 5,929	$ 3,616	2,313
Business/Social Science	160	Drone Technology	4	$ 8,096	$ 6,157	1,939
Business/Social Science	322	Early Childhood Education	98	$ 6,196	$ 4,815	1,381
Career and Technical Programs	116	Computer Info Systems	190	$ 6,445	$ 3,783	2,662
Career and Technical Programs	117	Hospitality Management	83	$ 6,894	$ 3,893	3,001
Career and Technical Programs	119	Supply Chain Management	41	$ 7,433	$ 6,032	1,400
Career and Technical Programs	155	Paralegal Studies	33	$ 7,109	$ 6,758	350
Career and Technical Programs	221	Fashion Design	38	$ 6,887	$ 12,889	(6,001)
Career and Technical Programs	316	Law Enforcement & Justice	111	$ 7,929	$ 6,160	1,768
Career and Technical Programs	360	Emergency Management	4	$ 6,373	$ 6,770	(397)
Career and Technical Programs	509	Graphic Art Tech	94	$ 7,209	$ 6,635	574
Career and Technical Programs	510	Web Design & Development	19	$ 7,037	$ 6,468	569
Career and Technical Programs	517	Fire Science	57	$ 11,738	$ 9,251	2,487
Career and Technical Programs	518	Electronics	73	$ 6,615	$ 2,204	4,411
Career and Technical Programs	521	Maintenance Technology	3	$ 7,700	$ 5,906	1,794
Career and Technical Programs	522	Refrig/Air Cond	20	$ 6,943	$ 18,589	(11,646)
Career and Technical Programs	524	Building Design & Technology	60	$ 7,444	$ 4,957	2,487
Career and Technical Programs	527	Manufacturing Technology	87	$ 7,847	$ 12,085	(4,238)
Career and Technical Programs	528	Welding	64	$ 8,079	$ 13,590	(5,511)
Career and Technical Programs	529	Cybersecurity	4	$ 5,257	$ 3,076	2,180
Career and Technical Programs	530	Continuing Professional Education	52	$ 11,897	$ 11,717	180
Career and Technical Programs	611	Adult Ed Development	720	$ 1,557	$ 3,233	(1,676)
Health Careers	310	Interprofessional Education	0	$ -	$ -	0
Health Careers	312	Nursing	139	$ 11,830	$ 18,933	(7,103)
Health Careers	314	Health Science Core	88	$ 7,357	$ 3,830	3,526
Health Careers	315	Dental Hygiene	47	$ 10,664	$ 26,939	(16,276)
Health Careers	318	Nutrition	45	$ 6,460	$ 7,073	(613)
Health Careers	320	Emergency Medical Services	74	$ 6,314	$ 5,011	1,304
Health Careers	324	Medical Office Assistant	23	$ 8,218	$ 10,643	(2,426)
Health Careers	325	Health Information Technology	14	$ 7,251	$ 21,820	(14,569)
Health Careers	326	Practical Nursing	22	$ 9,576	$ 1,348	8,229
Health Careers	328	Surgical Tech	25	$ 11,154	$ 11,733	(579)
Health Careers	329	Massage Therapy	21	$ 8,391	$ 14,096	(5,705)
Health Careers	330	Physical Therapy Assistant	23	$ 10,519	$ 16,815	(6,296)
Health Careers	331	Cannabis Science and Therapeutics	10	$ 8,947	$ 8,325	622
Health Careers	351	Cert Nursing Assistant	144	$ 7,555	$ 3,542	4,012
Health Careers	357	Phlebotomy	13	$ 10,664	$ 21,013	(10,349)
Health Careers	358	Radiologic Tech	40	$ 10,838	$ 12,079	(1,241)
Health Careers	412	Sonography	48	$ 10,256	$ 14,290	(4,034)
Liberal Arts	211	English/Literature	695	$ 5,963	$ 5,785	178
Liberal Arts	212	Communication Arts	355	$ 6,081	$ 3,794	2,287
Liberal Arts	213	Mass Communications	79	$ 5,267	$ 5,374	(107)
Liberal Arts	214	Humanities	128	$ 5,865	$ 4,236	1,629
Liberal Arts	215	Philosophy	219	$ 5,982	$ 4,097	1,885
Liberal Arts	216	World Languages	215	$ 5,811	$ 3,204	2,607
Liberal Arts	218	Art	228	$ 6,030	$ 7,116	(1,087)
Liberal Arts	219	Music	88	$ 6,287	$ 10,290	(4,002)
Liberal Arts	612	English/Second Lang	255	$ 6,404	$ 6,384	19
Liberal Arts	679	Learning Skills	3	$ 4,658	$ 32,088	(27,430)
Math and Sciences	311	Biology	654	$ 6,215	$ 4,505	1,710
Math and Sciences	327	Community Health Worker	0	$ 5,812	$ 11,513	(5,700)
Math and Sciences	411	Kinesiology & Health Ed	111	$ 7,618	$ 5,034	2,585
Math and Sciences	508	Physical Sciences	214	$ 6,214	$ 7,470	(1,257)
Math and Sciences	512	Mathematics & Dev Math	1,009	$ 5,892	$ 3,326	2,566
Math and Sciences	516	Chemistry	228	$ 6,136	$ 8,498	(2,362)
Math and Sciences	519	Engineering	43	$ 6,183	$ 8,794	(2,611)
Math and Sciences	520	Computer Science	117	$ 5,939	$ 4,316	1,623
Student Development	651	Student Career Development	8	$ 6,972	$ 2,484	4,488
Student Development	652	Student Psych Humanistic Development	7	$ 4,939	$ 2,795	2,144
Student Development	653	First Year Experience	74	$ 2,794	$ 746	2,048
Student Development	655	Student Development Diversity	12	$ 6,172	$ 2,591	3,581
Grand Total			8,992	$ 6,165	$ 5,425	$ 740

OPERATIONAL
ANALYSIS

FINANCIAL REPORT
DEPT UNIT: TOTAL

ALL PROGRAMS									
	2020-21	2021-22	2022-23	2023-24	2024-25		FY24-FY25 % CHANGE	FY 25 per FTE	FY 25 per SEAT CNT
ENROLLMENT									
FTE	8,635	8,020	8,158	8,683	8,992		3.6%		
ENROLLMENT (SEAT CNT)	81,814	75,980	76,541	80,739	83,674		3.6%		
REVENUE						*% REV*			
TUITION	38,522,756	34,890,979	35,205,795	37,223,805	40,292,605	73%	8.2%		
FEES	1,298,420	1,645,786	2,268,322	1,733,807	1,868,361	3%	7.8%		
DISTANCE LEARNING FEE	0	0	0	726,740	731,320	1%	0.6%		
STATE	8,515,037	9,097,539	9,444,500	10,132,946	10,227,587	18%	0.9%		
CTE FORMULA	672,749	692,684	756,997	748,947	758,065	1%	1.2%		
OTHER	1,075,808	963,499	2,188,754	1,628,830	1,556,980	3%	(4.4%)		
REVENUE TOTALS	**$50,084,770**	**$47,290,487**	**$49,864,368**	**$52,195,074**	**$55,434,918**	**100%**	**6.2%**	**$6,165**	**$663**
EXPENSE WITH ALLOCATIONS						*% COST*			
PERSONNEL EXPENSES									
FULL-TIME INSTR.	18,221,804	19,221,858	18,985,078	19,475,960	20,517,462	42%	5.3%		
PT INSTR./ FT OVERLOAD/SUBS.	12,222,117	13,454,860	14,308,686	14,026,339	14,969,457	31%	6.7%		
SUPPORT/SERV.STAFF	2,794,689	2,806,194	2,859,708	2,969,906	3,419,305	7%	15.1%		
BENEFITS (Including Prof. Dev.)	3,788,848	4,024,082	4,045,561	4,296,095	4,608,021	9%	7.3%		
TOTAL	**$37,027,457**	**$39,506,994**	**$40,199,033**	**$40,768,300**	**$43,514,246**	**89%**	**6.7%**	**$4,839**	**$520**
SUPPORT EXPENSES									
INSTRUCTIONAL SUPPORT/SERVICE	1,517,381	1,798,467	2,463,089	2,594,936	2,721,083	6%	4.9%		
INSTR. SUPPORT/SERVICE (DV)	34,462	126,414	121,609	59,598	8,649	0%	(85.5%)		
PRINTING	9,158	36,014	70,552	89,858	74,882	0%	(16.7%)		
PRINTING (DV)	64	2,445	2,350	9,096	0	0%	(100.0%)		
TOTAL	**$1,561,065**	**$1,963,340**	**$2,657,600**	**$2,753,488**	**$2,804,614**	**6%**	**1.9%**	**$312**	**$34**
EQUIPMENT EXPENSES									
COMPUTING EQUIPMENT	82,034	9,638	4,703	2,447	2,846	0%	16.3%		
COMPUTING EQUIPMENT (IT)	58,988	41,492	41,609	78,739	62,893	0%	(20.1%)		
NON-COMPUTING EQUIPMENT	479,969	507,712	1,096,392	782,795	2,187,020	4%	179.4%		
SOFTWARE	99,542	95,067	205,704	281,578	212,721	0%	(24.5%)		
TOTAL	**$720,533**	**$653,909**	**$1,348,408**	**$1,145,559**	**$2,465,480**	**5%**	115.2%	**$274**	**$29**
EXPENSE TOTALS	**$39,309,055**	**$42,124,243**	**$44,205,040**	**$44,667,348**	**$48,784,340**	**100%**	**9.2%**	**$5,425**	**$583**
UNIT SURPLUS OR DEFICIT	**$10,775,716**	**$5,166,244**	**$5,659,328**	**$7,527,726**	**$6,650,578**		**(11.7%)**	**$740**	**$79**
ENROLLMENT GROWTH % INC (DEC)									
FTE		(7.1%)	1.7%	6.4%	3.6%				
SEAT COUNT		(7.1%)	0.7%	5.5%	3.6%				

(DV) = Allocated expenses within the division
(IT) = Allocated from IT purchases

Art, Design & Performing Arts (AOIA)

Interest	Degree	Certificate
Architectural Studies	Architectural Studies A.A.	Architectural CAD Certificate **A2CC**
Art and Design	Associate in Fine Arts, Art A.F.A.	
	Associate in Art, Art A.A.	
Fashion Studies	Fashion Design/Design A.A.S. **FASH**	Apparel Construction Certificate **FASA**
	Fashion Design/Entrepreneurship A.A.S. **FASE**	Fashion Design Certificate **FASC**
	Fashion Merchandising A.A.S. **FASM**	Textiles Certificate **FAST**
Graphic Arts Design and Technology	Graphic Design A.A.S. **GRAD**	Digital Press Certificate **DGPC**
	Package Design A.A.S. **GRAK**	Graphic Arts Design Certificate **GADC**
	Print Graphics A.A.S. **GRAP**	Graphic Arts Digital Photography Certificate **GDPC**
		Animation and Motion Graphics Certificate **AMGC**
		Brand Identity and Package Design Certificate **BIPC**
Interior Design	Interior Design A.A.S. **IND**	Architectural CAD Certificate **A2CC**
		Interior Design Assistant Certificate **INDA**
		Kitchen and Bath Specialty Certificate **KBSC**
		Perspective and Rendering Certificate **INDP**
Music	Associate in Fine Arts-A.F.A. **AFAM**	Audio/Video Arts Technology Certificate **AVAT**
Theatre Arts	Theatre A.A.	
Web Design and Development	Web Design and Interactive Media A.A.S. **WDIM**	Mobile App Foundations Certificate **MAFC**
	Web Development A.A.S. **WBDV**	Web Design and Interactive Media Certificate **WDMC**
		Web Development Certificate **WDVC**

Business and Information Technology (AOIB)

Interest	Degree	Certificate
Accounting	Accounting Associate A.A.S. **ACAS**	Accounting Assistant Certificate **ACCA**
	Accounting A.A.	Accounting Bookkeeper/Clerk Certificate **ACCC**
		Advanced Accounting Bookkeeper/Clerk Certificate **AABC**
		Post Baccalaureate CPA Prep **CPA4**
		Post Baccalaureate CMA Prep **CMAC**
		Tax Accounting Assistant/Enrolled Agent (EA) Prep **TAA1**
Aviation Management	Aviation Management A.A.S. **AVMD**	
Business Administration	Customer Success and Sales A.A.S. **BACS**	Business Management Certificate **BMGT**
	Financial Management A.A.S. **BAFM**	Customer Success and Sales Certificate **CSAS**
	Human Resource Management A.A.S. **BAHR**	Financial Management Certificate **FNMC**
	Insurance A.A.S. **BAIN**	Human Resource Management Certificate **HRM**
	Management A.A.S. **BAMG**	Insurance Certificate **INSC**
	Social Media Specialist A.A.S. **BASM**	Retail Merchandising Certificate **RMER**
	Business Administration A.A.	Social Media Specialist Certificate **SMSC**
Cybersecurity	Cybersecurity A.A.S. **CYB**	Cybersecurity Forensics Technician **CYBF**
		Cybersecurity Support Specialist **CYBS**
		Cybersecurity Technical Analyst **CYBT**
Hospitality Management	Food Service Operations Management A.A.S. **HOSF**	Bread and Pastry Arts Certificate **BRPA**
	Hotel Operations Management A.A.S. **HOSH**	Culinary Arts Certificate **CUL2**
		Food Service Management Certificate **FS**
		Hospitality and Tourism Management Certificate **HATC**
		Hotel Management Certificate **HOTM**
Computer Information Systems	Information Systems A.A.S. **ISD**	Administrative Assistant Certificate **ADMA**
	Information Technology Computer Support A.A.S. **ITCS**	Computer Support Technician Certificate **CSTC**
	Information Technology Network Administration A.A.S. **ITNA**	Information Technology Support Technician Certificate **ISTC**
		Network Administration Certificate **CNAC**
		Network Support Technician Certificate **NSTC**
		Office Assistant Certificate **OFCA**
		Software Development Certificate **CSDC**
Supply Chain Management	Supply Chain Management A.A.S. **SCM**	End-to-End (E2E) Supply Chain Management Certificate **SCME**
		Inventory/Production Control Certificate **IPC**
		Logistics Certificate **LOGC**
		Procurement Certificate **PROC**
		Supply Chain Management Certificate **SCMC**
Web Design and Development	Web Design and Interactive Media A.A.S. **WDIM**	Mobile App Foundations Certificate **MAFC**

	Web Development A.A.S. **WBDV**	Web Design and Interactive Media Certificate **WDMC**
		Web Development Certificate **WDVC**

Education (AOIC)

Interest	Degree	Certificate
Early Childhood Education	Early Childhood Director A.A.S. **ECED**	Assistant Teacher Certificate **EAST**
	Early Childhood Teacher A.A.S. **ECET**	Infant/Toddler Teacher Assistant Certificate **EITA**
		Infant/Toddler Teacher Certificate **EITT**
		Teacher Certificate **ECHT**
Elementary Education	Elementary Education A.A.	
Health/Physical Education	Health and Physical Education A.A.	Health Education Endorsement Certificate **HEEC**
	Health and Physical Education A.S.	Physical Education Endorsement Certificate
Linguistics	Linguistics A.A.	Bilingual Education Endorsement Certificate **BLEC**
		ESL Endorsement Certificate **ESLE**
		Teaching English to Speakers of Other Languages Certificate **TESO**
Middle School Education	Middle School Education A.A.	
	Middle School Education A.S.	
Paraprofessional Educator	Paraprofessional Educator A.A.S. **EDUP**	Paraprofessional Educator Certificate **EDPC**
Secondary Education	Secondary Education A.A.	
	Secondary Education A.S.	
Special Education	Special Education A.A.	

Engineering, Math and Computer Science (AOID)

Interest	Degree	Certificate
Computer Science	Computer Science A.S.	
Engineering	Associate in Engineering Science **AES**	
Mathematics	Mathematics A.S.	

Health Science (AOIE)

Interest	Degree	Certificate
Cannabis Science and Therapeutics		Cannabis Science and Therapeutics Certificate **CNBC**
Dental Hygiene	Dental Hygiene A.A.S. **DHY**	
Diagnostic Cardiac Sonography	Diagnostic Cardiac Sonography A.A.S. **DCS**	
Diagnostic Medical Sonography	Diagnostic Medical Sonography A.A.S. **SON**	
Emergency Medical Services	Emergency Medical Services A.A.S. **EMS**	Emergency Medical Technician Certificate **EMTC**
		Paramedic Certificate **PMDC**
Health/Physical Education	Health and Physical Education A.A.	Health Education Endorsement Certificate **HEEC**
	Health and Physical Education A.S.	Physical Education Endorsement Certificate
Health Information Technology	Health Information Technology A.A.S. **HITD**	
Kinesiology/Personal Training	Kinesiology A.A.	Personal Training Certificate **PTC**
		Physical Education Endorsement Certificate **PEEC**
Massage Therapy		Massage Therapy Certificate **MTP1**
Medical Office Admin/Medical Assisting	Health Care Office Manager A.A.S. **HCOM**	Medical Assistant Certificate **MOAC**
Nursing	Nursing A.A.S. **NUR**	Certified Nursing Assistant Certificate **CNA**
		Mental Health Technician **MHTC**
Nutrition	Nutrition A.S.	Dietetic Internship Certificate **DITI**
Phlebotomy		Phlebotomy Certificate **PHLB**
Physical Therapist Assistant	Physical Therapist Assistant A.A.S. **PTA**	
Radiologic Technology	Radiologic Technology A.A.S. **RAD**	Computed Tomography Certificate **CTOM**
		Magnetic Resonance Imaging Certificate **MRIC**
		Mammography Certificate **MAM**
Surgical Technology	Surgical Technology A.A.S. **SUR**	Sterile Processing and Distribution Certificate **SPDC**

Liberal Arts, Language and Communication (AOIF)

Interest	Degree	Certificate
General Studies	Associate Degree in General Studies **AGS**	
English	English A.A.	
Humanities	Humanities A.A.	
Linguistics	Linguistics A.A.	Bilingual Education Endorsement Certificate **BLEC**
		ESL Endorsement Certificate **ESLE**
		Teaching English to Speakers of Other Languages Certificate **TESO**
Mass Communication	Mass Communication A.A.	Audio and Video Arts Technology Certificate
Philosophy	Philosophy A.A.	
Speech Communication	Speech Communication A.A.	
World Languages	World Languages A.A.	

Manufacturing and Construction (AOIG)

Interest	Degree	Certificate
Electronics Engineering Technology	Electronics Engineering Technology A.A.S. **ELT**	Electrical Maintenance Certificate **ELM**
		Electronics Certificate **ELTC**
		Industrial Electronics Maintenance Certificate **IEM**
		Mechatronics Certificate **ELTM**
Heating, Ventilation, Air Conditioning & Refrigeration	Refrigeration and Air Conditioning Technology A.A.S. **RAC**	Air Conditioning and Refrigeration Service Certificate **ACRS**
		Heating Service Certificate **HTGS**
		Refrigeration Service Certificate **RACR**
		Residential Comfort Systems Certificate **RCS**
		Residential Heating, Air Conditioning and Refrigeration Certificate **RHAR**
Maintenance Technology	Maintenance Technology A.A.S. **MNT**	Maintenance Mechanic I Certificate **MMC1**
		Maintenance Mechanic II Certificate **MMC2**
Manufacturing Technology	Mechatronics A.A.S. **MFTM**	Additive Manufacturing Certificate **MFTA**
	Metal Fabrication A.A.S. **MFTF**	Basic Manufacturing Certificate **MFTB**
	Precision Machining A.A.S. **MFTP**	Computer Numerical Control (CNC) Operator I Certificate **CNC1**
	Supply Chain/Logistics A.A.S. **MFTS**	Computer Numerical Control (CNC) Operator II Certificate **CNC2**
		Manufacturing Production Certificate **MFTC**

Supply Chain Management	Supply Chain Management A.A.S. **SCM**	End-to-End (E2E) Supply Chain Management Certificate **SCME**
		Inventory/Production Control Certificate **IPC**
		Logistics Certificate **LOGC**
		Procurement Certificate **PROC**
		Supply Chain Management Certificate **SCMC**
Welding Technology	Welding Technology A.A.S. **WLDD**	Advanced Welding Certificate **WLDA**
		Basic Pipe Welding Certificate **WLDP**
		Basic Welding Certificate **WLDB**
		Welding Fabrication Certificate **WLDF**

Physical and Life Science (AOIH)

Interest	Degree	Certificate
Biological Science	Biological Science A.S.	
Chemistry	Chemistry A.S.	
Earth Science	Earth Science A.S.	
Kinesiology	Kinesiology A.A.	Personal Training Certificate **PTC**
		Physical Education Endorsement Certificate **PEEC**
Nutrition	Nutrition A.S.	
Physics & Astronomy	Physics & Astronomy A.S.	

Public Service (AOII)

Interest	Degree	Certificate
Emergency and Disaster Management	Emergency and Disaster Management A.A.S. **EDMD**	Emergency and Disaster Management Certificate **EDMC**
		Public Safety Dispatcher Certificate **PSDC**
Emergency Medical Services	Emergency Medical Services A.A.S. **EMS**	Emergency Medical Technician Certificate **EMTC**
		Paramedic Certificate **PMDC**
Fire Science Technology	Fire Science Technology A.A.S. **FIS**	
Forensic Science	Forensic Science A.A.S. **FSD**	Forensic Science Technician Certificate**FST2**
Law Enforcement and Justice Administration	Law Enforcement and Justice Administration A.A. **LEJ**	Forensic Science Technician Certificate **FST2**
	Law Enforcement and Justice Administration A.A.S. **LEJ**	Private Security Certificate **PSC**
Legal Studies	Legal Studies A.A.S. **LGSD**	Legal Studies Certificate **LGSC**

Social Science (AOIJ)

Interest	Degree	Certificate
Anthropology	Anthropology A.A.	
Economics	Economics A.A.	
Geography/Geographic Information Systems	Geography/Geographic Information Systems A.S.	Drone Essentials Certificate
		Drone Technology and Applications Certificate **DTAC**
		Geographic Information Systems Certificate **GISC**
History	History A.A.	
Political Science	Political Science A.A.	
Psychology	Psychology A.A.	
Sociology	Sociology A.A.	

Academic/Career Exploration (AOIK)

Interest	Degree	Certificate
Undecided	Undecided **UND**	Undeclared **UNX**

TRANSFER DEGREES

- ❑ Associate in Arts **AA AOIA**
- ❑ Associate in Science **AS AOIK**
- ❑ Associate in Engineering Science **AES AOID**
- ❑ Associate in Fine Arts – Art Emphasis **AFAA AOIA**
- ❑ Associate in Fine Arts – Music Emphasis **AFAM AOIA**
- ❑ Associate in Fine Arts – Music Production Emphasis **AFMP AOIA**
- ❑ Associate in General Studies **AGS AOIF**
- ❑ Undecided major **UND AOIK**

Students-at-Large Undeclared Major

Undeclared majors are not eligible for financial aid.

- ❑ Undeclared+ **UNX**

Health Careers - Special Pre-Admit Programs AOIE

- ❑ Pre-Health Careers **PHC AOIE**

*The following programs have special admission requirements that must be met prior to enrolling in courses for these degrees and certificates. Students interested in one of these health career programs will choose **PHC (tied to AS)**. When accepted into one of the following programs listed below, the Program of Study will be updated. Please contact Admissions Processing for further information, 847.925.6203.*

Computed Tomography Certificate **(CTOM)**

Dental Hygiene AAS **(DHY)**

Diagnostic Cardiac Sonography AAS **(DCS)**

Diagnostic Medical Sonography AAS **(SON)**

Emergency Medical Technician Certificate (EMTC)

Health Information Technology AAS (HITD)

Magnetic Resonance Imaging Certificate **(MRIC)**

Mammography Certificate+ **(MAM)**

Nursing AAS **(NUR)**

Paramedic Certificate **(PMDC)**

Physical Therapist Assistant AAS **(PTA)**

Practical Nursing Certificate **(PNC)**

Radiologic Technology AAS **(RAD)**

Respiratory Care Science AAS **(RCSD)** – inactivated

Surgical Technology AAS **(SUR)**

CAREER PROGRAMS AAS Degrees & Certificates

Accounting

- ❑ Accounting Associate AAS **ACAS AOIB**

Certificates:

- ❑ Accounting Assistant **ACCA AOIB**
- ❑ Accounting Bookkeeper/Clerk+ **ACCC AOIB**
- ❑ Advanced Accounting Bookkeeper/Clerk **AABC AOIB**
- ❑ Post Baccalaureate CPA Prep **CPA4 AOIB** is replacing Professional Accounting (CPA) Preparation **CPA3 AOIB**
- ❑ Post Baccalaureate CMA Prep **CMAC AOIB**
- ❑ Tax Accounting Assistant/ Enrolled Agent (EA) Prep **TAA1** (was **TAAC**) **AOIB**

Architectural Studies

- ❑ Architectural CAD+ Certificate **A2CC AOIA**

AI and Cloud Computing

- ❑ AI and Cloud Computing AAS **AICD AOIB**

Certificates:

- ❑ Artificial Intelligence Strategist **AISC AOIB**

Computer Vision/Deep Learning Specialist **CDSC AOIB**

- ❑ Cloud Computing Analyst **CCAC AOIB**

Aviation

- ❑ Aviation Management **AVMD AOIA**

Business Administration AAS Concentrations

- ❑ Financial Management **BAFM AOIB**
- ❑ Human Resource Management **BAHR AOIB**
- ❑ Insurance **BAIN AOIB**
- ❑ Management **BAMG AOIB**
- ❑ Customer Success and Sales **BACS AOIB**
- ❑ Social Media Specialist **BASM AOIB**

Cannabis Science & Therapeutics

- ❑ Cannabis Science and Therapeutics Certificate **CNBC AOIE**

Computer Information Systems

- ❑ Information Systems AAS **ISD AOIB**
- ❑ Information Technology AAS-Computer Support Emphasis **ITCS AOIB**
- ❑ Information Technology AAS-Network Administration Emphasis **ITNA AOIB**

Certificates:

- ❑ Administrative Assistant **ADMA AOIB**
- ❑ Computer Support Technician+ **CSTC AOIB**
- ❑ IT Support Technician **ISTC AOIB**
- ❑ Network Administration+ **CNAC AOIB**
- ❑ Network Support Technician+ **NSTC AOIB**
- ❑ Office Assistant+ **OFCA AOIB**
- ❑ Software Development **CSDC AOIB**

Cybersecurity

- ❑ Cybersecurity AAS **CYB AOIB**

Certificates:

- ❑ Cybersecurity Support Specialist **CYBS AOIB**
- ❑ Cybersecurity Forensics Technician **CYBF AOIB**
- ❑ Cybersecurity Technical Analyst **CYBT AOIB**

Drone Technology

Certificates:

- ❑ Drone Essentials+ **DEC AOIJ**
- ❑ Drone Technology and Applications **DTAC AOIJ**

Early Childhood Education AAS Concentrations

- ❑ Director **ECED AOIC**
- ❑ Teacher **ECET AOIC**

Certificates:

- ❑ Assistant Teacher **EAST AOIC**
- ❑ Infant/Toddler Teacher Assistant+ **EITA *AOIC***
- ❑ Infant/Toddler Teacher **EITT AOIC**
- ❑ Teacher **ECHT AOIC**

Electronics Engineering Technology

- ❑ Electronics Engineering Technology AAS **ELT AOIG**

Certificates:

- ❑ Electrical Maintenance+ **ELM AOIG**
- ❑ Electronics Certificate **ELTC AOIG**
- ❑ Industrial Electronics Maintenance **IEM AOIG**
- ❑ Mechatronics **ELTM AOIG**

Emergency and Disaster Management

- ❑ Emergency and Disaster Management AAS **EDMD AOII**

Certificates:

- ❑ Emergency and Disaster Management **EDMC AOII**
- ❑ Public Safety Dispatcher+ **PSDC AOII**

Emergency Medical Services

- ❑ Emergency Medical Services AAS **EMS AOII**

Fashion Design AAS Concentrations

- ❑ Fashion Design Emphasis **FASH AOIA**
- ❑ Fashion Entrepreneurship Emphasis **FASE AOIA**

Certificates:

- ❑ Apparel Construction **FASA AOIA**
- ❑ Fashion Design **FASC AOIA**
- ❑ Textiles+ **FAST AOIA**

Fashion Merchandising

- ❑ Fashion Merchandising AAS **FASM AOIA**

Finance

- ❑ Financial Management Certificate **FNMC AOIB**

Fire Science Technology

- ❑ Fire Science Technology AAS **FIS AOII**

Certificate:

- ❑ Basic Operations Firefighter **BOFC AOII**

Forensic Science

- ❑ Forensic Science AAS **FSD AOII**

Certificate:

- ❑ Forensic Science Technician **FST2 AOII**

Geographic Information Systems

- ❑ Geographic Information Systems Certificate **GISC AOIJ**

Graphic Arts Technology AAS Concentrations

- ❑ Graphic Design Emphasis **GRAD AOIA**
- ❑ Package Design Emphasis **GRAK AOIA**
- ❑ Print Graphics Emphasis **GRAP AOIA**
- ❑ Web Design Emphasis **GRAW AOIA** – teach out

2026-2027 Programs of Study (Programs marked with a + are not eligible for financial aid.) **Updated 7/22/2026**

Graphic Arts Tech Certificates:

- ❑ Digital Press+ **DGPC AOIA**
- ❑ Fashion Graphic Arts **GAFC AOIA** - withdrawn
- ❑ Graphic Arts **GRAC AOIA** – withdrawn
- ❑ Graphic Arts Design **GADC AOIA**
- ❑ Graphic Arts Desktop Publishing **GADP AOIA** – withdrawn
- ❑ Graphic Arts Digital Photography **GDPC AOIA**
- ❑ Animation and Motion Graphics **AMGC AOIA** is replacing Graphic Arts Interactive Technology **GAIT AOIA**
- ❑ Brand Identity and Package Design **BIPC AOIA** is replacing Graphic Arts Package Design **GAPD AOIA**
- ❑ Graphic Arts Personalized Marketing **GAPM AOIA** – withdrawn
- ❑ Graphic Arts Web Design **GAWD AOIA** – teach out

Health Education

- ❑ Health Education Endorsement Certificate **HEEC AOIC**

Heating, Ventilation, and Air Conditioning (HVA)

- ❑ Refrigeration & Air Conditioning Technology AAS **RAC AOIG**

Certificates:

- ❑ Air Conditioning & Refrigeration Service **ACRS AOIG**
- ❑ Heating Service **HTGS AOIG**
- ❑ Refrigeration Service **RACR AOIG**
- ❑ Residential Comfort Systems **RCS AOIG**
- ❑ Residential Heat, Air Conditioning and Refrigeration **RHAR AOIG**

Hospitality Management AAS Concentrations

- ❑ Food Service Operations Emphasis **HOSF AOIB**
- ❑ Hotel Operations Emphasis **HOSH AOIB**

Certificates:

- ❑ Bread and Pastry Arts **BRPA AOIB**
- ❑ Culinary Arts **CUL2 AOIB**
- ❑ Food Service Management **FS AOIB**
- ❑ Hospitality and Tourism **HATC AOIB**
- ❑ Hotel Management **HOTM AOIB**

Insurance

- ❑ Insurance Certificate **INSC AOIB**

Interior Design

- ❑ Interior Design AAS **IND AOIA**

Certificates:

- ❑ Architectural CAD+ **A2CC AOIA**
- ❑ Interior Design Assistant **INDA AOIA**
- ❑ Kitchen and Bath Specialty **KBSC AOIA**
- ❑ Perspective and Rendering+ **INDP AOIA**

Kinesiology

Certificates:

- ❑ Personal Training **PTC AOIH**
- ❑ Physical Education Endorsement **PEEC AOIC**

Law Enforcement and Justice Administration

- ❑ Law Enforcement and Justice Administration AAS **LEJ AOII**

Certificate:

- ❑ Private Security **PSC AOII**

Legal Studies

- ❑ Legal Studies AAS **LGSD AOII**

Certificate:

- ❑ Legal Studies **LGSC AOII**

Linguistics

Certificates:

- ❑ Bilingual Education Endorsement **BLEC AOIC**
- ❑ ESL Endorsement **ESLE AOIC**
- ❑ Teaching English to Speakers of Other Languages **TESO AOIC**

Maintenance Technology

- ❑ Maintenance Technology AAS **MNT AOIG**

Certificates:

- ❑ Maintenance Mechanic I **MMC1 AOIG**
- ❑ Maintenance Mechanic II **MMC2 AOIG**

Management

Certificates:

- ❑ Business Management **BMGT AOIB**
- ❑ Human Resource Management **HRM AOIB**

Manufacturing Technology AAS Concentrations

- ❑ Manufacturing Technology AAS/ Mechatronics Emphasis **MFTM AOIG**
- ❑ Manufacturing Technology AAS/ Metal Fabrication Emphasis **MFTF AOIG**
- ❑ Manufacturing Technology AAS/ Precision Machining Emphasis **MFTP AOIG**
- ❑ Manufacturing Technology AAS/ Supply Chain/Logistics Emphasis **MFTS AOIG**

Certificates:

- ❑ Additive Manufacturing **MFTA AOIG**
- ❑ Basic Manufacturing **MFTB AOIG**
- ❑ Computer Numerical Control Operator I **CNC1 AOIG**
- ❑ Computer Numerical Control Operator II **CNC2 AOIG**
- ❑ Manufacturing Production MFTC AOIG

Marketing

Certificates:

- ❑ Retail Merchandising **RMER AOIB**
- ❑ Customer Success and Sales **CSAS AOIB**
- ❑ Social Media Specialist **SMSC AOIB**

Massage Therapy

- ❑ Massage Therapy Certificate **MTP1 AOIE**

Medical Office Admin

- ❑ Health Care Office Manager AAS **HCOM AOIE**

Certificate:

- ❑ Medical Assistant **MOAC AOIE**

Music

- ❑ Audio/Video Arts Technology Certificate **AVAT AOIA**

Nutrition

- ❑ Dietetic Internship Certificate **DITI AOIE**

Nursing

Certificates:

- ❑ Certified Nursing Assistant Certificate+ **CNA AOIE**
- ❑ Mental Health Technician **MHTC AOIE**

Paraprofessional Educator

- ❑ Paraprofessional Educator AAS **EDUP AOIC**

Certificate:

- ❑ Paraprofessional Educator **EDPC AOIC**

Phlebotomy

- ❑ Phlebotomy Certificate+ **PHLB AOIE**

Surgical Technology

Sterile Processing and Distribution Certificate+ **SPDC AOIE**

Supply Chain Management

- ❑ Supply Chain Management AAS **SCM AOIB**

Certificates:

- ❑ End-to-End (E2E) Supply Chain Management **SCME AOIB**
- ❑ Inventory/Production Control+ **IPC AOIB**
- ❑ Logistics+ **LOGC AOIB**
- ❑ Procurement+ **PROC AOIB**
- ❑ Supply Chain Management **SCMC AOIB**

Web Development AAS Concentrations

- ❑ Web Design and Interactive Media Emphasis **WDIM AOIA**
- ❑ Web Development Emphasis **WBDV AOIA**

Certificates:

- ❑ Mobile App Foundations Certificate **MAFC AOIA**
- ❑ Web Design and Interactive Media **WDMC AOIA**
- ❑ Web Development **WDVC AOIA**

Welding Technology

- ❑ Welding Technology AAS ***WLDD AOIG***

Certificates:

- ❑ Advanced Welding **WLDA AOIG**
- ❑ Basic Pipe Welding **WLDP AOIG**
- ❑ Basic Welding **WLDB AOIG**
- ❑ Welding Fabrication **WLDF AOIG**

Glossary of Terms

Abatement
A complete or partial cancellation of a tax levy imposed by a government.

Academic Support (see Program)

Accrual Basis of Accounting
An accounting system that records revenues when earned and expenditures when a liability is created, regardless of the accounting period in which cash payment is actually made. An encumbrance system can be used in conjunction with an accrual basis accounting system.

Assessed Valuation
The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

Audit
The formal examination of an organization's accounts or financial situation.

Auxiliary Services (see Program)

Balanced Budget
A balanced budget occurs when planned revenues plus net transfers match or exceed the amount of planned expenses.

Bond
A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date), along with periodic interest payments at a rate specified in the bond. Bonds are primarily used to finance capital projects. In the budget document, the payments are listed on the Schedule of Debt Maturities located in the *Other Funds* section.

> **General Obligation (G.O.) Bond** – This type of bond is backed by the full faith, credit and taxing power of the government.
>
> **Revenue Bond** – This type of bond is backed only by the revenues from a specific enterprise or project.
>
> **Limited Tax Bond –** This type of bond is a form of non-referendum bonding authority granted by Illinois PA 89-385 allowing the College to issue additional debt for projects initiated after October 1, 1991. Limited Tax Bonds can be issued to the extent that the total debt service requirements of any new debt, when combined with existing debt service, do not exceed the debt service extension base established by the Act.

Budget
A plan of financial activity for a specified period of time indicating all planned revenues and expenditures for the budget period.

Budget Calendar
A schedule of key dates which a government follows in the preparation and adoption of the budget.

Capital Outlay (see Object)

Capital Project
Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

Chargeback
Resident students desiring to pursue a certificate or degree program not available through the College may apply for chargeback tuition if they attend another public community college in Illinois which offers that program. Students approved for chargeback will pay the resident tuition of the receiving institution; the College will reimburse the receiving institution for the remainder of the non-district tuition cost.

Consumer Price Index (CPI)
A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contractual Services (see Object)

Cost Center
A fiscal and accounting entity which is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Credit Hour
One contact hour (50 minutes) per week based on a 16-week term or a total of 800 minutes per semester.

Debt Service
The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Deficit
An excess of expenditure over revenue.

Depreciation
The allocation of the cost of a tangible asset over its estimated useful life.

Distinguished Budget Presentation Awards Program
A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Employee Benefits (See Object)

Enterprise Fund
A type of accounting fund used to account for activities that are operated in a manner similar to private businesses. The activities are typically self-supporting.

Expenditure
The outflow of cash, a promise to pay, or other financial resources in return for goods and services that have been received.

Federal Government (see Revenues)

Fiscal Year
A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The fiscal year at William Rainey Harper College is July 1 to June 30.

Fixed Charges (see Object)

Foundation
The William Rainey Harper College Educational Foundation is a nonprofit, tax-exempt educational corporation organized under Illinois law to receive gifts, grants, loans, bequests and scholarships on behalf of the students, staff or the institution. Gifts received through the Foundation are tax deductible for the donor.

Full Time Equivalent (FTE)
Number of credit hours generated in a semester divided by 15.

Fund
A fiscal and accounting entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance
That which is left in a fund at the end of a fiscal year that may be expressed with a negative or a positive figure.

General Materials and Supplies (see Object)

Gifts
Money received by the College generally from private and/or corporate sources. Used primarily for student financial aid and/or special programs and equipment.

Grant
Money awarded to the College in response to a proposal for specific purposes. Money is generally from state or federal sources.

Institutional Support (see Program)

Instruction (see Program)

Investment Income
Income to the College derived from the investment of current funds.

Levy
To impose taxes for the support of government activities.

Local Government (see Revenues)

Object
A term used in connection with the classification of expenditures. The materials purchased or the service obtained, rather than the purpose for which the materials or service was purchased or obtained.

Capital Outlay
Capital outlay includes all expenses associated with site acquisition or improvement, construction of new facilities, major repairs or renovations to existing facilities, and fixed and moveable equipment.

Contractual Services
Charges for services rendered by firms or individuals not employed by the College.

Employee Benefits
The College's cost to provide comprehensive benefits to full-time employees which currently include: health insurance, short and long term disability insurance, dental, life insurance, earned vacation days, earned sick and personal leave, bereavement or emergency leaves and professional development monies. The specific fringes depend upon the employee group and union contract.

Fixed Charges
Charges include rentals of facilities and equipment, debt principal and interest, and general insurance.

General Materials and Supplies
Expendable materials and operating supplies necessary to conduct College operations, including office and instructional supplies, printing, and maintenance supplies.

Other Expenditures
Includes expenditures unrelated to any other category. Examples include student grants and scholarships, tuition chargebacks, and financial charges and adjustments.

Provision for Contingency
A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Salaries
Salaries and wages paid to an employee, before any deductions, for personal services rendered to the College.

Transfers
Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Travel and Meeting
Includes expenses associated with conference registration fees, costs for hosting or attending meetings, and travel costs related to College business/activities.

Utilities
Includes all utility costs necessary to operate the physical plant and other ongoing services, including gas, electricity, water, telephone, and refuse disposal.

Operation and Maintenance (see Program)

Other Expenditures (see Object**)**

Other Revenue Sources (see Revenues)

Permanent Employee
Employees who have been hired for ongoing, long-term positions within the organization. They have an employment relationship that is expected to continue indefinitely, subject to normal employment policies and practices.

Proprietary Fund
A type of accounting fund used by government entities to account for business-like activities that are primarily self-supporting and operate in a manner similar to commercial enterprises.

Program
A level in the program classification structure hierarchy representing the collection of program elements serving a common set of objectives that reflect the major institutional missions and related support objectives. This structure, established by the ICCB, is a means of grouping related activities performed by the College for the purpose of accomplishing a function for which the College is responsible.

Academic Support
Academic support includes the operation of the library, instructional materials center, and communication systems used in the learning process. It also includes all equipment, materials, supplies and costs that are necessary to support this function.

Auxiliary Services
Provides for the operation of the cafeteria, bookstore, student organizations, athletics, and other related activities. It also includes all equipment, materials, supplies, and costs that are necessary to support this function.

Institutional Support
Institutional support consists of those costs that benefit the entire College and are not readily assignable to a particular cost center. Appropriate cost allocations will be made at the end of the fiscal year. The President's Office, Business Office, Information Systems and Personnel Services are included in this function. It also includes all equipment, materials, supplies and costs that are necessary to support this function.

Instruction
Instruction consists of those activities dealing directly with or aiding in the teaching of students. It includes the activities of the faculty in the baccalaureate-oriented transfer-occupational technical careers, general studies, and remedial and Adult Basic Education / Adult Secondary Education (ABE / ASE) programs (associate degree credit and certificate credit). It also includes all equipment, materials, supplies, and costs that are necessary to implement the instruction.

Operation & Maintenance of Plant
Consists of housekeeping activities necessary in order to keep the physical facilities open and ready to use. Maintenance of plant consists of those activities necessary to keep the grounds, buildings, and equipment operating efficiently. This function also provides for campus security and plant utilities as well as equipment, materials, supplies, and costs that are necessary to support this function.

Public Service
The public service function includes the services provided to the general community, governmental agencies, and business and industry for non-credit community education and community service activities. Community education focuses on the individual participant and, thus, requires an individual registration and class completion record-keeping procedure. Community education includes non-credit short courses, professional review classes, workshops, and seminars that provide an educational service to the residents of the community. Community service is a structured activity that provides a beneficial service to the public. Community service focuses on group participation and, thus, does not require an individual registration and completion record-keeping procedure. Community service includes College-sponsored seminars, workshops, forums, lecture series, cultural exhibits and events and consulting services provided through College-operated institutes and centers. (See ICCB Rule 1501.301.)

Scholarships, Student Grants, and Waivers
This category includes activities in the form of grants to students, prizes and awards, chargebacks, and aid to students in the form of state-mandated and institutional tuition and fee waivers. Employees/family tuition waivers are not included in this category.

Student Services
The student services function provides assistance in the areas of financial aid, admissions and records, health, placement, testing, counseling, and student activities. It includes all equipment, materials, supplies and costs that are necessary to support this function.

Professional Development
Monies budgeted and set aside to promote the professional development of individual staff and faculty members. Included within the scope of this allowance are travel, professional dues, course work, conferences, seminars, developmental materials and equipment.

Property Tax
Compulsory charges levied on real property by the College district for the purpose of funding College operation.

Provision for Contingency (see Object)

Public Service (see Program)

Revenues
Sources of income financing the operations of the College.

> **Federal Government** – Revenues from all agencies of the federal government and pass-through agencies including Department of Education grants and certain grants administered by ISBE and IDHS as a pass-through agencies.
>
> **Local Government –** Revenues from district taxes (property taxes), chargebacks, and from all governmental agencies below the state level.
>
> **Other Sources** – Revenues include sales and services fees from cafeteria, bookstore, customized training; investment revenue; facilities revenue, and miscellaneous.
>
> **State Government –** Revenues from all state governmental agencies, including ICCB operating and other restricted grants, ISBE grants, Department of Veterans Affairs, and Illinois Student Assistance Commission.
>
> **Transfers** - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.
>
> **Tuition and Fees** - Revenues to the College assessed against students for educational and general purposes. Tuition may be charged on a per course or per credit hour basis. Fees include those costs not covered by tuition, such as activity fees, application fees, registration fees, and laboratory fees.

Salaries (see Object)

Scholarships, Student Grants, and Waivers (see Program)

State Appropriations (include supplemental appropriations)
Revenue to the College derived from a formula established by the State of Illinois.

State Government (see Revenues)

Student Services (see Program)

Target budget
Desirable expenditure levels provided to departments in developing the coming year's budget.

Tax Increment Financing (TIF) Illinois
A governmental body established by the State of Illinois to receive and disburse tax dollars generated as a result of the increase in valuation caused by property improvement and rehabilitation within the College district.

Transfers (see Object and Revenue)

Travel and Meeting (see Object)

Tuition and Fees (see Revenue)

Utilities (see Object)

Acronyms

AA	Associate in Arts
AACC	American Association of Community Colleges
AAS	Associate in Applied Science
ACA	Affordable Care Act
ACE	American Council on Education
ACT	American College Testing
ADA	Americans with Disabilities Act
ADS	Access and Disability Services
AED	Adult Education Development
AEE	Adult Education and Engagement
AES	Associate in Engineering Science
AFA	Associate in Fine Arts
AGS	Associate in General Studies
AS	Associate in Science
ATD	Achieving the Dream
CCSS	Common Core State Standards
CCSSE	Community College Survey of Student Engagement
CDB	Capital Development Board
CE	Community Education
CPE	Continuing Professional Education
CPI	Consumer Price Index
CPI-U	Consumer Price Index - Urban
CPL	Credit for Prior Learning
CPPRT	Corporate Personal Property Replacement Tax
CRM	Customer Relationship Management
CTE	Career & Technical Education
CUSD	Community Unit School District
CVA	Cultural Values Assessment
DCEO	Department of Commerce and Economic Opportunity
DEI	Diversity, Equity, and Inclusion
DOE	Department of Education
DOL	Department of Labor
EAV	Equalized Assessed Value
EOP	Emergency Operations Plan
ERP	Enterprise Resource Planning
ESL	English as a Second Language

EVP	Executive Vice President
FAFSA	Free Application for Federal Student Aid
FERPA	Family Educational Rights and Privacy Act
FTE	Full Time Equivalent
FTIC	First Time in College
FY	Fiscal Year
GASB	Government Accounting Standards Board
GDP	Gross Domestic Product
GED	General Educational Development
GFOA	Government Finance Officers Association
GPA	Grade Point Average
HEAT	Harper Early Alert Team
HECA	Higher Education Cost Adjustment
HEERF	Higher Education Emergency Relief Fund
HCPD	Harper College Police Department
HIP	Harper Intranet Portal
HLC	Higher Learning Commission
HPC	Harper Professional Center
LCC	Harper Learning and Career Center
HSD	High School District
HSGP	Homeland Security Grant Program
IBHE	Illinois Board of Higher Education
ICCB	Illinois Community College Board
ICCCA	Illinois Council of Community College Administrators
ICOPS	Illinois Council of Police
IDES	Illinois Department of Employment Security
IDHS	Illinois Department of Human Services
IDOT	Illinois Department of Transportation
IEA/NEA	Illinois Education Association
IEM	Institutional Effectiveness Measures
ILEA	Illinois Equity in Attainment Initiative
IPEDS	Integrated Postsecondary Education Data System
ISAC	Illinois Student Assistance Commission
ISBE	Illinois State Board of Education
IT	Information Technology
LQ	Location Quotient
MAP	Monetary Award Program
MFA	Multi-Factor Authentication
MSA	Metropolitan Statistical Area
NACADA	National Academic Advising Association
NCRC	National Career Readiness Certification
NCCBP	National Community College Benchmark Project
NECSS	Northwest Educational Council for Student Success
NJCAA	National Junior College Athletics Association
NSF	National Science Foundation
OER	Open Educational Resource
OSHA	Occupational Safety & Health Administration
OMD	One Million Degrees
PACE	Personal Assessment of the College Environment
PLA	President’s Learning Academy

PSAE	Prairie State Achievement Exam
PTAB	Property Tax Appeal Board
PTELL	Property Tax Extension Limitation Law
RAMP	Resource Allocation Management Program
RFL	Resources for Learning
RFP	Request for Proposal
RVS	Reimbursable Vocational Services
SEO	Search Engine Optimization
SIS	Student Information System
SPA	Strategic Planning and Accountability
SURS	State University Retirement System
SWOT	Strengths, Weaknesses, Opportunities, Threats