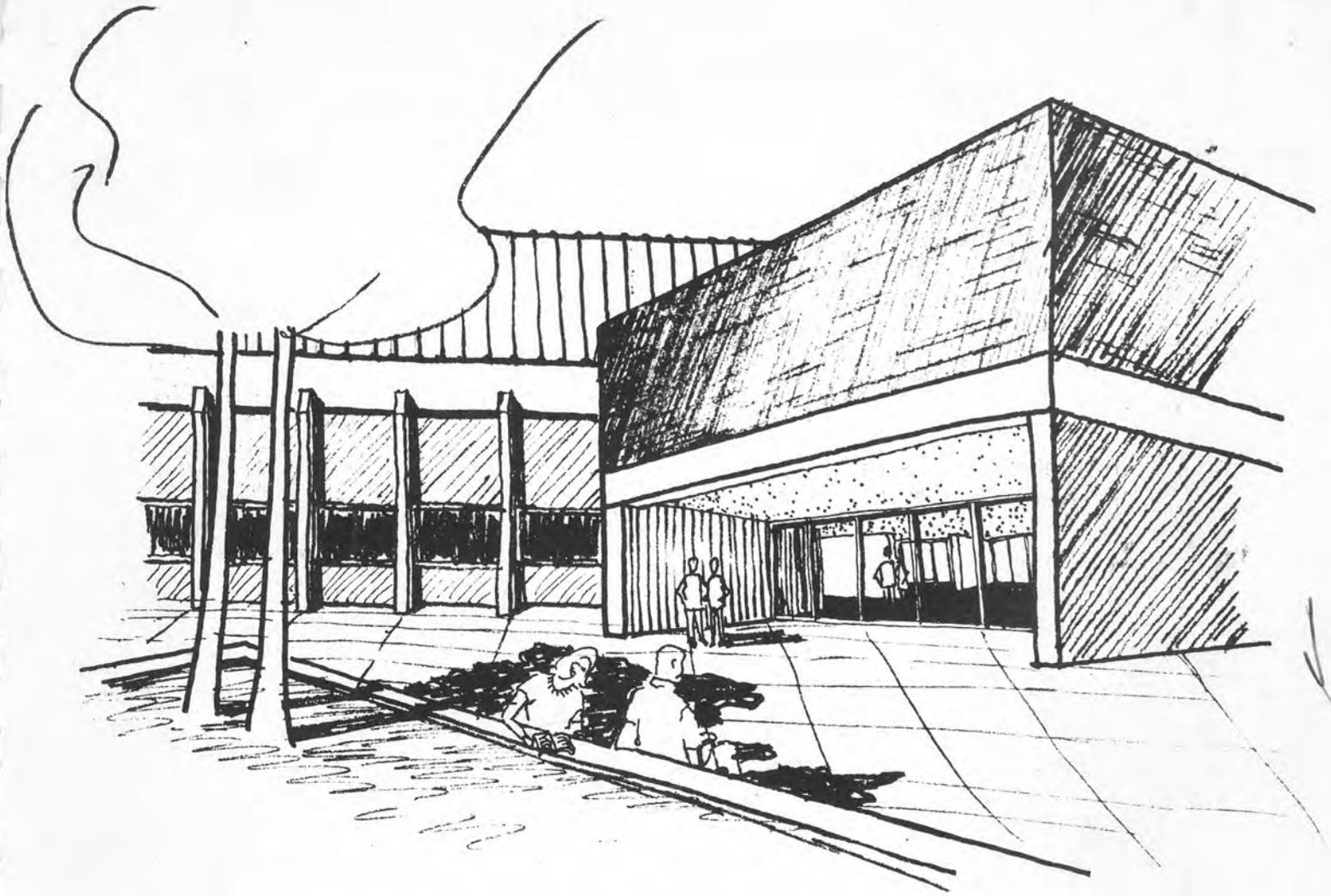


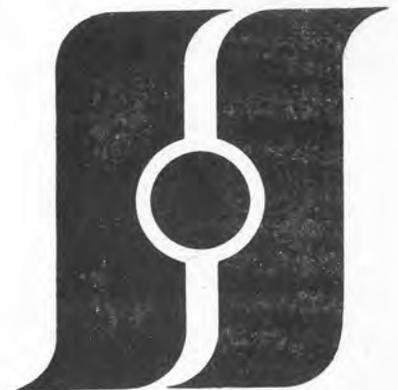
G. VOEGEL



WILLIAM RAINEY HARPER COLLEGE
DISTRICT 512 · PALATINE, ILLINOIS

1968 · 69

ANNUAL BUDGET



July 1, 1968

LETTER OF TRANSMITTAL

To: The Board, College District #512

Subject: College Budget for 1968-1969 School Year

Transmitted herewith is the tentative budget for the college year 1968-1969. Pertinent data is also included.

This budget is the Harper College educational plan reduced to dollars and cents without detailed explanations of each figure as it relates to the education of students at Harper College. However, it should be noted that each category, figure, or total, affects educational opportunity and, therefore, the future of every student enrolled at our college.

The following factors and assumptions should be considered in reviewing the budget:

1. The budget contains the considered estimates of the faculty. Implicit in its presentation is the commitment to live within its limitations. In order to create an accurate budget and control expenditures, the budget has been prepared in great detail.
2. Sufficient funds have been allocated to staff our college for next year at a 22/1 ratio per section. Enrollment predictions forecast an additional 800 full-time equivalent students enrolling in our college next year. The total college enrollment will increase from 1800 to 3300. This budget provides for the addition of 40 new full-time teachers.
3. The district will continue to use Elk Grove High School and, in addition, will use Forest View High School to accommodate expanding enrollments. Current construction progress indicates that occupancy of the campus will be accomplished for the 1969-70 school year.
4. The budget is accrually sound. It does not represent expenditures beyond the financial resources of District #512. Because of the delay in receiving much of our tax income and because of the uncertainty of the rate of reimbursement for vocational

programs, it may be necessary to use tax anticipation warrants to develop the cash to meet the obligations of the budget.

5. The teachers' salary schedule has been revised to provide salary increases for the teaching staff based on an interim program. An individual evaluation salary system is currently under study by the faculty for 1969-70.
6. As one would expect in a developing college, the 1968-69 budget is significantly higher than the 1967-68 budget.

By function, the Divisions, Student Services, and General Institutional Expense Budgets rose in line with expected enrollment increase. A more dramatic increase can be noted in the Learning Resources and Data Processing Functions resulting from the necessity for increasing capital expenditures for new development. The establishment of a new function, Research, of course, contributes to the overall increase.

In line with a well conceived policy of development, one can note that earlier budgets of the college reflected greater percentage proportions for General and Instructional Administrative expenditures would decrease in the 1968-69 budget. This decrease was from 13% to 7% from 1967-68 to the present budget.

Overall, considering that two new budget functions are being added, the 70% increase in the Education Fund budget compares favorably with the greater than 70% increase in enrollment.

This booklet and the budgets it describes have been prepared to provide the Board and staff with a detailed financial picture of the educational commitments of the college. It is hoped this booklet will stimulate interest in and facilitate understanding of the programs and services being developed which together represent, in operational terms, the means by which the college intends to realize its higher education goals and its community service obligations.

Budget Committee:

James Hamill, Chairman
 LeRoi Hutchings
 John Kuranz
 Robert E. Lahti
 William Mann

Respectfully submitted,

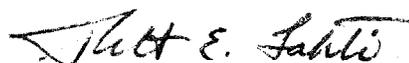

 Robert E. Lahti,
 President

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COLLEGE BUDGET

I. The College Budget and the Law

- A. "The Tenth Amendment of the Constitution of the United States, with certain limitations imposed by judicial interpretations, reserves the responsibility for education to the States, or to the people."
- B. Article Eight of The Illinois Constitution states: "The General Assembly shall provide a thorough and efficient system of free schools, whereby all children of this State may receive a good common school education."
- C. Under this mandate, the courts have said that the State owns all public school facilities and the management of them rests entirely in legislative discretion. Recognizing the desirability of local control, the State legislature has provided for organization, according to desires of the people. Local governing boards are elected to govern the school districts, within State law, in all matters pertaining to education. All lands, monies, or other property, donated, granted, or received for school, college, seminary or university purposes and the proceeds thereof, shall be faithfully applied to the objectives for which such gifts or grants were made.
- D. William Rainey Harper College was established as a Class I junior college under the Illinois Master Plan for Higher Education of 1964, as implemented by the State General Assembly with the Public Junior College Act of July, 1965.
- E. The School Code in Article 17 sets forth the requirements concerning the annual School Budget.
 1. The Board of each school district under 500,000 inhabitants shall, within or before the first quarter of each fiscal year, adopt an annual budget which it deems necessary to defray all necessary expenses and liabilities of the district, and in such annual budget shall specify the objectives and purposes of each item and amount needed for each objective or purpose.

2. The budget shall contain a statement of the cash on hand at the beginning of the fiscal year, an estimate of the cash expected to be received during such fiscal year from all sources, an estimate of the expenditures contemplated for such fiscal year, and a statement of the estimated cash expected to be on hand at the end of such year. The estimate of taxes to be received may be based upon the amount of actual cash receipts that may reasonably be expected by the district during such fiscal year, estimated from the experience of the district in prior years and with due regard for other circumstances that may substantially affect such receipts.
3. The Board of each district shall fix a fiscal year.
4. Such budget shall be prepared in tentative form by some person or persons designated by the Board, and in such tentative form shall be made conveniently available to public inspection for at least thirty days prior to final action thereon. At least one public hearing shall be held as to such budget prior to final action thereon. Notice of availability for public inspection and of such public hearing shall be given by publication in a newspaper published in such district, at least thirty days prior to the time of such hearing.

II. The College Budget and the Board

The Board, duly elected by the people in each college district, is responsible for the college budget, its formation, adoption and implementation. The following resolutions reflect the official acts of the Board concerning the college budget.

A. Designate a Person or Persons to Prepare a Tentative Budget

The Board must, by resolution, designate some person or persons to prepare a tentative budget. The suggested form of resolution follows:

BE IT RESOLVED by the Board of College District 512, in the Counties of Cook, Kane, Lake, and McHenry, State of Illinois, that _____ be and is hereby appointed to prepare a tentative budget for said college

district for the fiscal year beginning July 1, 19__ ,
and ending June 30, 19__ , which tentative budget
shall be filed with the Secretary of this Board.

B. Presentation of Tentative Budget and Resolution Concerning
Notice of Public Hearing:

The Finance Committee presented a Tentative Budget for the
fiscal year July 1, 19__ to June 30, 19__ , to the Board
and recommended that it be placed on file until the public
hearing. Whereupon _____ moved, seconded by
_____ that the following notice of
public hearing be run in the local newspapers:

"Notice is hereby given by the Board of
District #512 in the Counties of Cook, Kane, Lake
and McHenry, State of Illinois, that a tentative
budget for said college district for the fiscal
year beginning July 1, 19__ , will be on file and
conveniently available to public inspection at
1200 Algonquin Road, Palatine, Illinois."

"Notice is further hereby given that a public
hearing on said budget will be held at ____ p.m.
on the _____ day of _____, 19__ , at the
regularly scheduled college board meeting.

Dated this _____ day of _____, 19__ "

Board of College District #512, in the
Counties of Cook, Kane, Lake and McHenry,
Illinois

Secretary

C. Make Any Needed Changes in the Budget

If, as a result of the public hearing, it is determined
that certain changes in the budget are needed, these
changes should be made before the budget is adopted.

D. Resolution Concerning Fiscal Year

_____ moved, seconded by _____,
that the fiscal year for Harper College, District #512,
Counties of Cook, Kane, Lake and McHenry, Illinois, be
July 1, 19__ to June 30, 19__ .

E. Resolution Concerning Adoption of Budget:

WHEREAS the Board of Trustees of Harper College, District #512, Counties of Cook, Kane, Lake and McHenry, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the _____ day of _____, 19____, notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

NOW THEREFORE, be it resolved by the Board of said district as follows:

That the following budget containing an estimate of amounts available in the Educational, Building, Bond and Interest, and Site and Construction Funds, each separately, and of expenditures from each of the aforementioned funds, be and the same is hereby adopted as the budget of this college district for the said fiscal year.

F. Budget Transfers

If it is found that during the school year it is necessary to amend certain budget amounts, the Board may make transfers between the various items in the budget of any fund in amounts not exceeding in the aggregate 10% of the total budget of that fund.

G. Amendment of the Budget

If it is found that these transfers must exceed this 10% limitation, or if it is determined that the total expenditures of any fund are to exceed the budgeted total of that fund, the Board should amend the budget by the same procedure as used in its original adoption.

H. Resolution and Certificate Concerning Tax Levy

_____ moved, seconded by _____,
that the following Resolution and Certificate of Tax Levy
for 19_____ be approved and adopted by the Board of
William Rainey Harper College, District #512, Counties of
Cook, Kane, Lake and McHenry, Illinois, and that the
Certificate of Levy be filed with the County Clerks:

CERTIFICATE OF TAX LEVY

We hereby certify that we require the sum of \$ _____
to be levied as a special tax for educational purposes,
in the sum of \$ _____ to be levied as a
special tax for building purposes, on the equalized
assessed value of the tax property of this district
for the year 19_____.

Signed this _____ day of _____, 19_____.

Chairman

Secretary

The Board of College District #512, in the counties
of Cook, Kane, Lake and McHenry, Illinois.

Financial Plan

HARPER COLLEGE FINANCIAL PLAN OF OPERATION

III. Financial Plan of Operation for Harper College

For the purpose of carrying out the entire educational program of this district, the Board, in accordance with the law, has established the following funds for operation. A fund may be defined simply as a sum of money segregated for the purpose of carrying on specific activities or attaining certain objectives. Each fund is a completely separate entity that must maintain its own financial integrity without permanent assistance from another fund.

A. Education Fund

Established for the purpose of financing the cost of the entire academic program. This fund finances the cost of instructional, administrative and professional salaries, supplies and equipment; library books and facilities; maintenance of instructional and administrative equipment; other incidental costs pertaining to the educational program. This fund in District #512 has a tax rate of 11¢ per \$100 of equalized assessed valuation.

B. Building Fund

Established for the purpose of maintaining and improving existing buildings and grounds as well as the fixtures and equipment which are a permanent part of the buildings and grounds. This fund also finances the cost of custodial salaries and insurance on the buildings. This fund is also permitted to accumulate funds for the construction of buildings and site acquisition. College District #512 has a building fund tax of 4¢ per \$100 equalized assessed valuation.

C. Bond and Interest Fund

Established for the purpose of constructing new or adding to existing buildings. Also used to finance the purchase of new sites. Present College District #512 tax rate is approximately .056¢ per \$100 assessed valuation. This rate decreases proportionately as bond issues are retired and increases if new building or site bond issues are approved if the assessed valuation remains constant. Proceeds from the sale of bonds are deposited and accounted for in the Site and Construction Fund.

D. Working Cash Fund (Optional)

Established for the purpose of enabling the district to have in its treasury sufficient money to meet demands thereon for ordinary and necessary expenditures. This is a loan fund and monies can be transferred from it to the Education or Building Funds. All monies loaned, however, must be repaid in full within one year. The tax rate for this fund in College District #512 has not been provided for under current legislation. If established, this fund would be financed through the sale of bonds. A referendum is not required to establish this fund. This fund upon reaching a balance equal to 75% of the last Education Fund levy can no longer be increased.

E. Site and Construction Fund

Established for the purpose of the acquisition of grounds, improvements thereon, construction of buildings, and the acquisition of equipment. This fund is created from the proceeds of bond issues. The retirement of principal and interest is provided for by taxes through the Bond and Interest Fund.

F. Capital Asset Fund

Established for the purpose of accounting for the value of land, buildings, and equipment. At the end of each year assets that have been purchased during the year are transferred from the various operating funds to this fund.

G. Trust and Agency Fund

Established for the purpose of accounting for funds that are held in trust by the college for an organization or for a restricted purpose. Student activity funds, work-study funds, loan funds, grants, and scholarships are examples of items included in this fund.

H. Auxiliary Enterprises Fund

Established for the purpose of accounting for funds used in the operation of the bookstore, cafeteria, and other auxiliary enterprises.

I. Imprest Cash Fund

A separate bank account that provides funds for immediate expenditure. This fund is reimbursed to its established amount each month.

IV. Source of College District #512 Monies - Educational Fund

A. Local Resources

1. Harper College obtains 37.8% of its income from real estate and personal property taxes. The present tax rate is 11¢ per \$100 of equalized assessed valuation.

Ed. Fund

100.0%
11.0%

B. Intermediate Resources

1. Harper College obtains 27.4% of its income from student tuition. Resident tuition is \$8.00 per semester hour. Non-resident tuition is based on cost less state aid and resident tuition charges that are paid by all students.
2. Harper College obtains .9% of its income from student fees. Fees are charged for laboratory courses and other courses that utilize special materials that are consumed based on each student's needs.
3. Harper College obtains .4% of its income from miscellaneous sources such as interest on investments.

A 37.8
B1 27.4
B2 .9
B3 .4
C1 22.16
C2 9.9
34
100.0%

C. State Resources

1. Harper College obtains 23.6% of its income from state aid. The State of Illinois reimburses the college at the rate of \$11.50 per semester hour of credit taken by students. This formula is based on mid-term enrollments.
2. Harper College obtains 9.9% of its income from the Board of Vocational Education and Rehabilitation. At the present time the college is reimbursed for 50% of the salaries of career program instructors and 50% of equipment costs.

D. Federal Resources

1. Harper College obtains funds from federal sources through the Economic Opportunity Act, Title VI, and the Higher Education Facilities Act. As the college matures, additional sources of income will be obtained. These funds are accounted for in other funds.

V. Tax Rates

The following table shows an analysis of tax rates by fund:

Tax Rate Description	Education	Building	Bond & Int.	Work Cash
Maximum Tax Rate with Referendum	.75	.10	No limit*	0
Single Referendum Tax Rate Increase	.125	.05	No limit*	0
Present Dist. 512 Tax Rates	.11	.04	.056	0

*The total outstanding debt of the college cannot exceed 5% of the equalized assessed valuation.

VI. Tax Levy

Based on the financial needs of the college, the Board files a Certificate of Levy with the County Clerk on or before the last Tuesday in September. Based on this levy and the assessed valuation, the clerk computes each fund's tax rate and extends the levy.

- A. Taxes may be levied by the Board for educational purposes and for building purposes based on the legal limits and the needs of the district.
- B. The County Clerk has the duty to extend a tax at a rate sufficient to pay the Bond Principal and Interest according to the bond resolutions filed in his office.

VII. Referendum

When the college district reaches the point where more revenue is needed to maintain the educational program, a proposal must be made to the citizens of the district for a tax rate increase. These increases are most commonly requested for the Education Fund or the Bond and Interest Fund (building new or adding to present buildings). After a notice of the proposed referendum is published in a local paper, the people go to the polls to vote on the tax rate increase. If a simple majority of the votes cast are "yes," the rate increase is approved. On the other hand, if the simple majority is "no," the increase is defeated and the Board must wait 60 days before it can present the referendum again.

VIII. Tax Base

The Harper College tax base is expanding rapidly. While the numbers seem large, a 100 million dollar increase provides about \$100,000 of additional revenue. In comparison to other school districts within the college district, Harper College obtains substantially less income locally on a percentage basis of total income than other districts. For instance, a local high school district collects 31¢ of every tax dollar while ~~Harper collects about 3¢~~. State aid and tuition provide a much larger percentage of income for Harper than a high school district would receive. This means that Harper is supported to a greater extent from state resources than directly from local property taxes. The following tables show Harper College's tax base:

\$1,000/\$ mil. Tax base

IX. Harper College Equalized Assessed Valuations by Underlying High School Districts:

Levy Year	<u>District 211</u>	<u>District 214</u>	<u>District 224</u>	Equalized ⁽¹⁾ <u>Assessed Valuation</u>	<u>Dollar Increase</u>	<u>Percent Increase</u>
1959	84,131,854	265,937,553	77,289,104	427,358,511		
1960	96,382,086	299,694,039	80,415,609	476,491,734	49,133,223	11.5%
1961	109,589,359	337,811,613	83,908,072	531,309,044	54,817,310	11.5%
1962	124,189,370	392,105,618	87,198,118	603,493,106	72,184,062	13.6%
1963	138,411,348	448,079,172	91,388,495	677,879,015	74,385,909	12.3%
1964	152,854,741	491,833,059	93,633,080	738,320,880	60,441,865	8.9%
1965 ⁽²⁾	170,865,456	544,858,196	96,678,288	812,401,940	74,081,060	10.0%
1966	191,026,254	597,433,525	100,586,517	889,046,296	76,644,356	9.4%
1967 ⁽³⁾	218,942,331	+ 660,481,384	+ 107,104,601	= 986,528,316	97,482,020	11.0%
1968 ⁽⁴⁾				1,085,000,000	98,500,000	10.0%
1969				1,191,000,000	106,000,000	9.8%
1970				1,305,000,000	114,000,000	9.6%
1971				1,428,000,000	123,000,000	9.4%
1972				1,559,000,000	131,000,000	9.2%

(1) Generally the equalized assessed valuation is approximately 55% of the market value in an area of new homes.

(2) Harper College established March 27, 1965, by referendum.

(3) Barrington District #224 annexed to Harper College July 1, 1967.

(4) 1968-1972 is estimated.

X. Harper College Equalized Assessed Valuation by County:

Levy ⁽¹⁾ Year	Cook	Kane	Lake	McHenry	Total ⁽²⁾
1967	912,872,355	9,410,980	56,091,365	5,479,020	983,853,720
1968					
1969					
1970					
1971					
1972					

XI. Harper College Equalized Assessed Valuation by County and Type of Property Levy

Levy ⁽¹⁾ Year	County	Real Estate	Railroad	Personal Property	Total ⁽²⁾
1965	Cook				713,352,907
1966	Cook				785,981,588
1967 ⁽¹⁾	Cook	804,145,628	1,403,085	107,323,642	912,872,355
	McHenry	5,038,900	429,270	10,850	5,479,020
	Kane	7,898,610	0	1,512,370	9,410,980
	Lake	50,596,695	282,985	5,211,685	56,091,365
			<u>\$867,679,833</u>	<u>2,115,340</u>	<u>114,058,547</u>	983,853,720
1968	Cook				
	McHenry				
	Kane				
	Lake				
1969	Cook				
	McHenry				
	Kane				
	Lake				

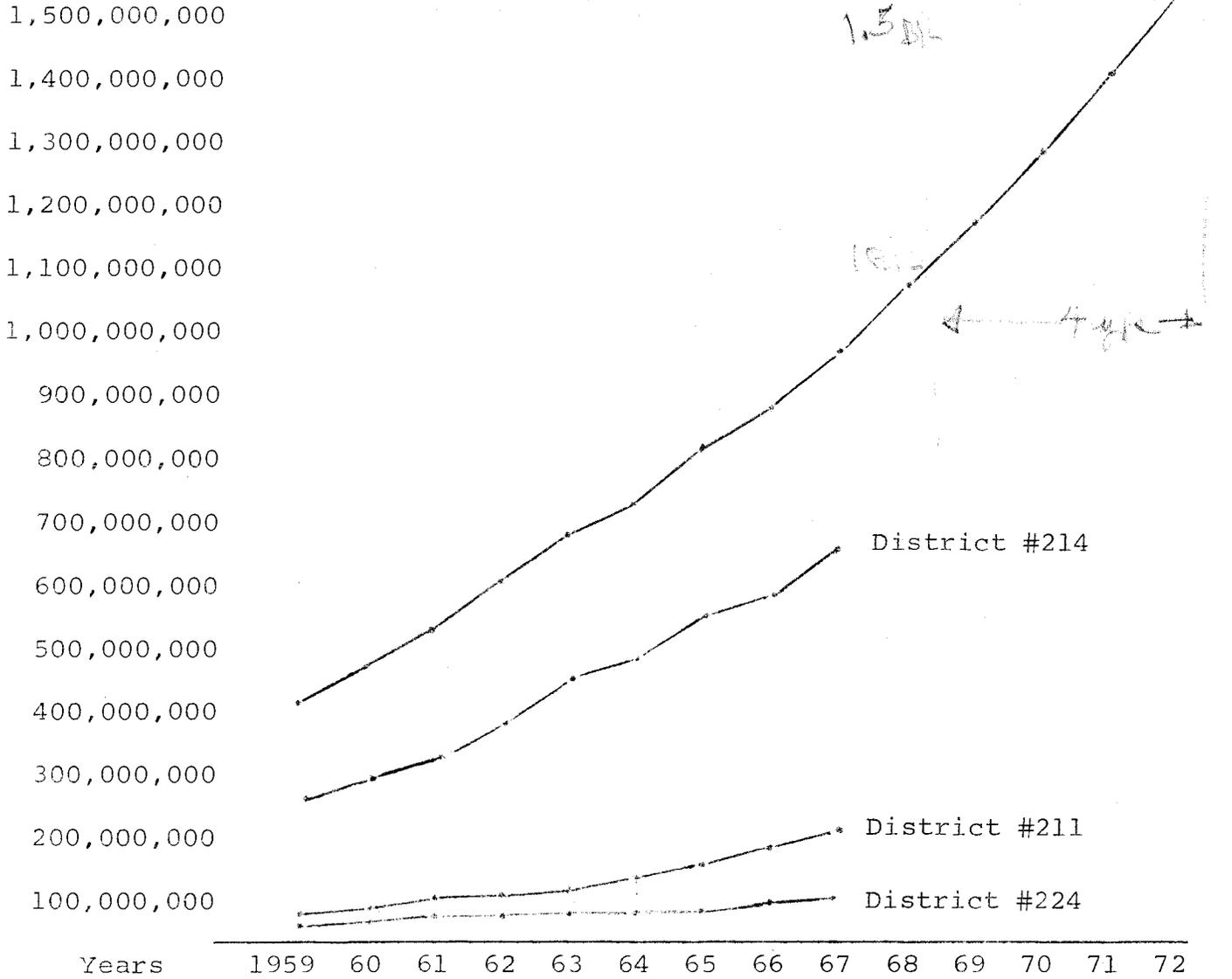
(1) Prior to the 1967 levy year, all of Harper College was in Cook County. The annexation of Barrington District #224 added parts of three additional counties.

(2) Harper College's exact assessed valuation is slightly lower than the combination of high school districts #211, #214 and #224. The college completely covers districts #211 and #224, and all but a small corner of District #214 located in the southeast corner of their district near O'Hare Field.

WILLIAM RAINEY HARPER COLLEGE

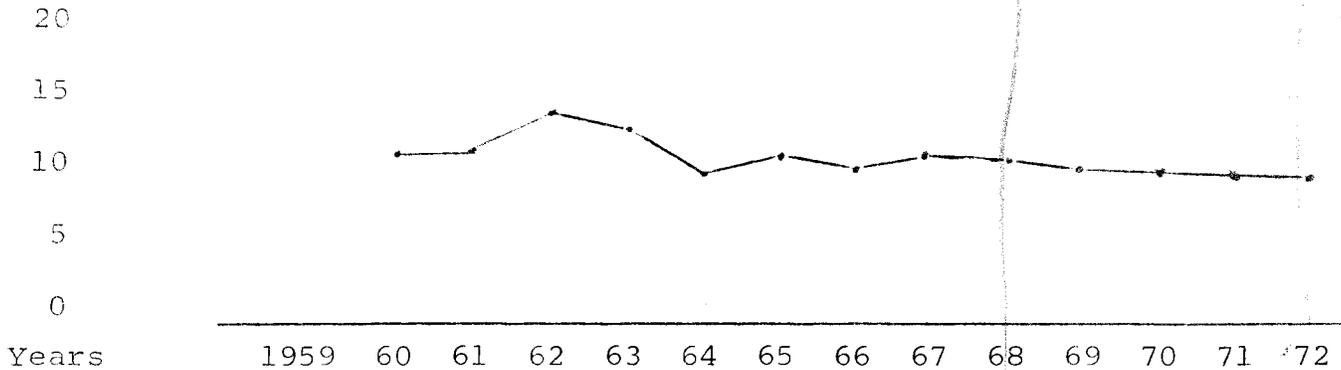
Equalized Assessed Valuation Growth
1959 - 1972

Dollars of
Assessed Valuation



Percent Growth of Equalized Assessed Valuation Over Previous Year
1959 - 1972

Percent



XIV. (1) Tax Rate History and Projection 1965-74.
 (Per \$100 Assessed Valuation)

<u>Fiscal Year</u>	<u>Levy Year</u>	<u>Education Fund</u>	<u>Building Fund</u>	<u>Bond and Interest Fund</u>	<u>Working Cash Fund</u>	<u>Total Tax Rate</u>
1965-66	1964	0	0	0		0
1966-67	1965	.072	.020	0		.092
1967-68	1966	.11	.04	.066		.216
1968-69	1967	.11	.04	.056		.206
1969-70	1968 (2)	.11	.04	.059		.209
1970-71	1969 (3)	.11	.04	.057		.207
1971-72	1970	.11	.04	.058		.208
1972-73	1971	.11	.04	.051		.201
1973-74	1972	.11	.04	.046		.196

- (1) These rates are set by the County Clerks and are based on the levy adopted by the Board and the assessed valuations which are determined by the Assessor's Office.
- (2) Tax rates are estimated for 1968 through 1972.
- (3) Current estimates indicate a referendum will be required for the 1969 or 1970 levy year. *(LAST FALL)*

XV. Harper College Levy and Gross Tax Collection Rate History by County

<u>Levy Year</u>	<u>Cook</u>	<u>Kane</u>	<u>Lake</u>	<u>McHenry</u>	<u>Total</u>	<u>Gross (1) Collections</u>	<u>% Year (2) to Date</u>
1965	656,284	0	0	0	656,284	618,315	94.2
1966	1,697,825	0	0	0	1,697,825	1,580,499	93.7
1967	1,880,517	19,386	116,670	11,396	2,027,970		
1968							
1969							

- (1) This column represents all money received by either the township collector or county treasurer. Prior to receipt of taxes by the college, 1½% for the county treasurer and 2% for the township collector is deducted. Legal costs of collecting taxes and refunds to taxpayers are also deducted.
- (2) Back taxes are continually being received that up-date the collection rate.

Harper College Levy and Gross Tax Collection Rate History by Type of Property

<u>Levy Year</u>	<u>Type</u>	<u>Levy</u>	<u>Collections (Gross)</u>	<u>% of Collection</u>
1965	Real Estate	581,835.12	579,078.83	99.5%
	Personal Property	73,442.91	38,230.30	52.1%
	Railroad	1,006.68	1,006.68	100%
	Total	<u>\$656,284.71</u>	<u>618,315.81</u>	<u>94.2%</u>
1966	Real Estate	1,498,086.66	1,484,760.18	99.1%
	Personal Property	197,528.12	93,528.10	47.3%
	Railroad	2,210.90	2,210.90	100%
	Total	<u>1,697,825.68</u>	<u>1,580,499.18</u>	<u>93.1%</u>
1967	Real Estate			
	Personal Property			
	Railroad			
	Total	<u>2,027,970.</u>		

- (1) This column represents all money received by either the township collector or county treasurer. Prior to receipt of taxes by the college, 1½% for the county treasurer and 2% for the township collector is deducted. Legal costs of collecting taxes and refunds to taxpayers are also deducted.
- (2) Back taxes are continually being received that up-date the collection rate.

Harper College Levy and Net Tax Collection History for the Period May 1 - June 30. (1)

<u>Levy Year</u>	<u>Levy</u>	<u>Collections</u>	<u>Percent Collected</u>
1965	656,285	594,803	90.6%
1966	1,697,826	1,544,569	91.0
1967	2,027,970		
1968			
1969			

- (1) Tax bills are usually mailed April 1st with the first installment due May 1 and the second installment, September 1.

UCB-761

STATE OF ILLINOIS
ILLINOIS JUNIOR COLLEGE BOARD
 544 Iles Park Place, Springfield, Illinois 62706

CERTIFICATE OF TAX LEVY

of Junior College District No. 512 County (ies) of Cook, Lake, Kane & McHenry and State of Illinois

AMOUNT OF LEVY	
Educational	Working Cash
\$ <u>1,210,000.</u>	\$ <u>- 0 -</u>
Building	Other (Specify)
\$ <u>440,000.</u>	\$ <u>- 0 -</u>
Municipal Retirement	
(Class II Districts Only)	
\$ _____	
TOTAL LEVY	
\$ <u>1,650,000.</u>	

We hereby certify that we require the sum of 1,210,000. dollars to be levied as a special tax for educational purposes, and the sum of 440,000. dollars to be levied as a special tax for building purposes, and the sum of - 0 - dollars to be levied as a special tax for Municipal Retirement (Class II Districts only) purposes, and the sum of - 0 - dollars to be levied as a special tax for working cash purposes, and the sum of - 0 - dollars to be levied as a special tax for (specify) _____ purposes on the taxable property of our junior college district for the year 1967.

Signed this 14th day of September, 1967.

John W. Saar
 Chairman of the Board of Said Junior College District
Dorothy M. Nicklas
 Secretary of the Board of Said Junior College District

When any junior college district is authorized to issue bonds, the junior college board shall file in the office of the county clerk of each county in which any part of the junior college district is situated a certified copy of the resolution providing for their issuance and levying a tax to pay them. The county clerk shall each year during the life of a bond issue extend the tax for bonds and interest set forth in the certified copy of the resolution. Therefore, to avoid a possible duplication of tax levies, the junior college board should not include in its annual tax levy a levy for bonds and interest.

Number of bond issues of said junior college district which have not been paid in full 2

This certificate of tax levy shall be filed with the county clerk of each county in which any part of the junior college district is located on or before the last Tuesday in September.

DETACH AND RETURN TO JUNIOR COLLEGE DISTRICT

This is to certify that the certificate of Tax Levy for Junior College District No. _____

County (ies) of _____ and State of Illinois on the equalized assessed value of all taxable property of said junior college district for the year 19____ was filed in the office of the County Clerk of this county on _____ 19____

In addition to an extension of taxes authorized by levies made by the board of said junior college district, an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon. The total amount, as provided in the original resolution(s), for said purpose for the year 19____ is \$ _____.

 County Clerk

Date _____

 County

Student Costs

Unlike most school districts, Harper College has not had a number of years to accumulate equipment, library books, and other materials. During Harper's first year of operation, and for the next several years, costs will not be comparable to a similar institution that has been in operation for many years. During Harper's first year, 1800 students have attended classes. Next year an anticipated enrollment of 3200 students is anticipated. During 1969-70 the new campus will be ready for occupancy and will have to be staffed and equipped for an anticipated enrollment of 4300 students. During these developmental years costs will be atypical.

In order to establish a comprehensive college program to meet the demands of the community, many courses are not operating at the class size that is anticipated for future years. As total enrollment grows, class size efficiency will improve considerably.

Significant changes in costs are already apparent. Administrative costs and certain fixed costs have begun to stabilize and in terms of the total budget for next year have reduced. Administrative costs have dropped from 13% this year to 7.7% for next year. General institutional expense has dropped from 13% to 8.6% for next year. The Learning Resource Center and Student Services have remained at about the same percentage of the budget. Percentage increases in other areas represent new programs and student growth. The total budget has increased 70%, while enrollments will increase in excess of 71% for next year. The increased budget for next year provides for many new services for the community. For example, a complete data processing system will be installed next year and has been absorbed with the 70% increase. The cost for this installation will decrease on a percentage basis as the college grows. The cost per student has dropped from 1600 per student to 1500 per student for next year. The following tables show the effects of Harper's growth on per student costs. The following costs are based on budget figures and are projected for 1969-70.

Cost Per Student Analysis
Educational Fund Budget

	<u>1967-68</u>	<u>1968-69</u>	<u>1969-70</u>
1. Instruction	\$ 847	\$ 876	\$ 964
2. Learning Resource Center	163	162	148
3. Student Services	146	137	111
4. Data Processing	49	103	84
5. Institutional Research	0	12	11
6. General Administrative	212	119	101
7. General Institutional Expense	212	134	106
Total Cost Per Student	<u>\$1629</u>	<u>\$1543</u>	<u>\$1526</u>
Full Time Equivalent Students	<u>1050</u>	<u>1800</u>	<u>2760</u>
Assessed Valuation per FTE Student	<u>\$846,710</u>	<u>\$548,071</u>	<u>\$401,852</u>

At the present time costs per student in the State of Illinois range from a high of \$1700 to a low of \$650 with the state average being \$1047. The assessed valuation per student at the present time in the State of Illinois ranges from a high of \$665,976 to a low of \$221,014 with the state average being \$577,000.

Percentage Analysis of Expenditures by Function
Educational Fund Budget

	<u>1967-68</u>	<u>1968-69</u>	<u>1969-70</u>
1. Instruction	52.0%	56.8%	63.2%
2. Learning Resource Center	10.0	10.5	9.7
3. Student Services	9.0	8.9	7.3
4. Data Processing	3.0	6.7	5.5
5. Institutional Research	0.0	.8	.7
6. General Administrative	13.0	7.7	6.7
7. General Institutional Expense	13.0	8.6	6.9
Total	<u>100%</u>	<u>100%</u>	<u>100%</u>

While tuition and state aid will increase proportionately with enrollment, the college's tax base per student is dropping dramatically. The 1966 assessed valuation per student has dropped from \$846,710 to \$401,852 per student for 1968. In the space of two years the assessed valuation per student has decreased by 50%. This means that additional revenue will have to be obtained in order to sustain the college in future years.

The following figures show an analysis of income by student and on a percentage basis. It can be noted that because the college's tax base per student is decreasing, the income per student is also decreasing. In order to meet projected needs and maintain the tax percentages shown, tax warrants will have to be issued. A tax rate increase will be necessary in order to maintain the college on a firm financial basis.

Income Per Student Analysis
Educational Fund Budget

	<u>1967-68</u>	<u>1968-69</u>	<u>1969-70</u>
Taxes	\$776	\$599	\$560
Tuition	459	422	404
State Aid	357	345	345
Vocational Education Act	19	152	197
Student Fees	7	14	14
Miscellaneous Sources	11	11	6
Total	<u>\$1629</u>	<u>\$1543</u>	<u>\$1526</u>

Percentage Analysis of Income Categories
Educational Fund Budget

	<u>1967-68</u>	<u>1968-69</u>	<u>1969-70</u>
Taxes	47.6%	38.8%	36.7%
Tuition	28.2	27.4	26.5
State Aid	21.9	22.3	22.6
Vocational Education Act	1.2	9.9	12.9
Student Fees	.4	.9	.9
Miscellaneous Sources	.7	.7	.4
Total	<u>100%</u>	<u>100%</u>	<u>100%</u>

Operating Budget

BUDGET TERMS DEFINED BY FUNCTION

1. Instruction

Instruction consists of those activities dealing directly with or aiding in the teaching of students or improving the quality of instruction. They include the activities of the faculty in the transfer, career and evening programs, and all the supportive equipment, materials, supplies, and costs that are necessary to implement the instructional program.

2. Learning Resource Center

The learning resource center area 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.

3. Student Services and Aids

Student services provides services in the areas of admissions and records, athletic program, counseling, and student activities. It also includes all equipment, materials, supplies, and costs that are necessary to support this function.

4. Data Processing

Data processing includes supportive services that are system-wide. Direct instructional expense related to data processing is included under the instruction function. The cost of data processing will be allocated to the appropriate cost center based on use at the end of the fiscal year. It also includes all equipment, materials, supplies, and costs that are necessary to support this function.

5. Institutional Research

Institutional research includes activities related to research projects conducted to improve Harper College. The research will be institutional in nature and should not be confused with "pure" research projects. Cost will be allocated at the end of the fiscal year to those areas utilizing the service. It also includes all equipment, materials, supplies, and costs that are necessary to support this function.

6. General Administration

Administration consists of those activities which have as their purpose the general regulation, direction, and control of the affairs of the college on a system-wide basis. Included in this function is the President's Office, Institutional Development and Community Relations, and the Business Office. It also includes all equipment, materials, supplies, and costs that are necessary to support this function.

7. General Institutional Expense

Institutional expense 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. Fringe benefits, insurance costs, legal fees, provision for contingencies, scholarships, tuition charge-back, etc., are included in this area.

8. Operation and Maintenance of Physical Facilities

Operation of plant consists of the housekeeping activities necessary in order to keep the physical facilities open and ready for use. Maintenance of plant consists of those activities necessary to keep the grounds, buildings, and equipment operating efficiently. It also includes all equipment, materials, supplies, and costs that are necessary to support this function.

9. Public and Auxiliary Services

The public and auxiliary service function 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.

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET (1)
1968-69

Revenue

100-000-300	<u>FUND EQUITY JULY 1, 1968</u>		\$ 200,000
100-000-410	<u>LOCAL RESOURCES</u>		
100-000-411	Taxes - Current - 1968	<u>1,092,000</u>	
	Total		<u>1,092,000</u>
100-000-420	<u>INTERMEDIATE RESOURCES</u>		
100-000-421	Tuition - Students		
100-000-421.1	Regular	413,000	
100-000-421.2	Summer	24,000	
100-000-422	Other Charges (Charge-backs)	354,000	
100-000-423	Student Fees	22,000	
100-000-427	Other - Late Registration Fees	<u>6,000</u>	
	Total		<u>819,000</u>
100-000-430	<u>STATE RESOURCES</u>		
100-000-431	State Apportionment		
100-000-431.1	Regular	690,000	
100-000-431.2	Summer	34,000	
100-000-432	Board of Vocational Education and Rehabilitation, 1968-69	307,000	
100-000-433	Other	<u>--</u>	
	Total		<u>1,031,000</u>
100-000-470	<u>INTEREST ON INVESTMENTS</u>		
100-000-471	Treasury Bills	15,000	
100-000-472	Certificates of Deposits	<u>--</u>	
	Total		<u>15,000</u>
	TOTAL ACCRUED REVENUT AND FUND EQUITY 1968-69		<u>\$3,157,000</u>
	TOTAL ACCRUED EXPENDITURES 1968-69		<u>\$2,949,221</u>
100-000-300	FUND EQUITY JUNE 30, 1969		<u>\$ 207,779</u>

WILSON RAINSBY HARPER COLLEGE
DISTRICT 512

EDUCATIONAL FUND BUDGET SUMMARY
1968-69

1. INSTRUCTION:

800 Instructional Administration 140,132

Divisions:

100	Business and Soc. Science	399,168
200	Communications	294,680
300	Engineering and Tech.	231,020
500	Humanities and P.E.	206,535
600	Science and Math	<u>372,765</u>

Total 1,504,168

TOTAL INSTRUCTION 1,644,300

2. LEARNING RESOURCE CENTER 305,030

3. STUDENT SERVICES 256,802

4. DATA PROCESSING 194,669

5. INSTITUTIONAL RESEARCH 24,300

6. GENERAL ADMINISTRATION 222,520

7. GENERAL INSTITUTIONAL EXPENSE 248,265

~~TOTAL ACCRUED EXPENDITURES~~ \$2,895,886

SUMMER SCHOOL ACCRUED EXPENDITURES 1968-69 53,335

TOTAL ACCRUED EXPENDITURES 1968-69 \$2,949,221

WILLIAM RAINY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1968-69

Dean of Instruction (800)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
110-810-510	Salaries		
110-810-511	Administration	21,000	
110-810-512	Professional		
110-810-514	Substitutes	3,000	
110-810-515	Office	<u>23,000</u>	
	Total Salaries		\$47,000
110-810-520	Contractual Services		
110-810-521	Educational		
110-810-529	Other		
	Total Contractual Services		
110-810-540	General Materials and Supplies		
110-810-541	Office	1,000	
110-810-542	Printing and Duplicating	2,500	
110-810-543	Postage		
110-810-544	Advertising	13,750	
110-810-545	Publications and Dues	50	
110-810-549	Other	<u>100</u>	
	Total Gen. Materials and Supplies		17,400
110-810-550	Travel and Meetings		
110-810-551	Meetings	400	
110-810-552	Mileage-Intra	200	
110-810-554	Travel	1,000	
110-810-556	Vehicles	<u>200</u>	
	Total Travel and Meetings		1,800
110-810-580	Capital Outlay		
110-810-585	Equipment and Furniture	<u>4,602</u>	
	Total Capital Outlay		<u>4,602</u>
	TOTAL INSTRUCTIONAL ADMINISTRATION BUDGET		<u>\$70,802</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1968-69

Transfer Program Administration (800)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
110-811-510	Salaries		
110-811-511	Administration	18,000	
110-811-512	Professional		
110-811-514	Substitutes		
110-811-515	Office	<u>5,700</u>	
	Total Salaries		23,700
110-811-520	Contractual Services		
110-811-521	Educational		
110-811-529	Other		
	Total Contractual Services		
110-811-540	General Materials and Supplies		
110-811-541	Office		
110-811-542	Printing and Duplicating		
110-811-543	Postage		
110-811-544	Advertising		
110-811-545	Publications and Dues		
110-811-549	Other		
	Total Gen. Materials and Supplies		
110-811-550	Travel and Meetings		
110-811-551	Meetings	300	
110-811-552	Mileage-Intra	100	
110-811-554	Travel	750	
110-811-556	Vehicle	<u>100</u>	
	Total Travel and Meetings		1,250
110-811-580	Capital Outlay		
110-811-585	Equipment and Furniture	<u>200</u>	
	Total Capital Outlay		<u>200</u>
	TOTAL TRANSFER PROGRAM ADMINISTRATION BUDGET		<u>\$25,150</u>

WILLIAM RAINSBY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1968-69

Career Program Administration (800)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
110-812-510	Salaries		
110-812-511	Administration	19,600	
110-812-512	Professional		
110-812-514	Substitutes		
110-812-515	Office	<u>5,700</u>	
	Total Salaries		\$25,300
110-812-520	Contractual Services		
110-812-521	Educational	11,000	
110-812-529	Other	<u>1,000</u>	
	Total Contractual Services		12,000
110-812-540	General Materials and Supplies		
110-812-541	Office	400	
110-812-542	Printing and Duplicating	1,900	
110-812-543	Postage		
110-812-544	Advertising	370	
110-812-545	Publications and Dues		
110-812-549	Other		
	Total Gen. Materials and Supplies		2,670
110-812-550	Travel and Meetings		
110-812-551	Meetings	2,300	
110-812-552	Mileage-Intra	420	
110-812-554	Travel	750	
110-812-556	Vehicle		
	Total Travel and Meetings		3,470
110-812-580	Capital Outlay		
110-812-585	Equipment and Furniture	<u>740</u>	
	Total Capital Outlay		<u>740</u>
	TOTAL CAREER PROGRAM ADMINISTRATION BUDGET		<u>\$44,180</u>

WILLIAM RAINY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1968-69

Business and Social Science Division (100)

Expenditures

		<u>Fall & Spring Semester</u>	<u>Summer Total</u>	<u>Division Total</u>
110-000-000	<u>INSTRUCTION</u>			
110-100-510	Salaries			
110-100-511	Administration	16,600		16,600
110-100-513	Instruction	346,446	12,750	359,196
110-100-514	Substitutes		430	430
110-100-515	Office	9,900		9,900
	Total Salaries	<u>372,946</u>	<u>13,180</u>	<u>386,126</u>
110-100-520	Contractual Services			
110-100-521	Educational	500		500
	Total Contractual Services	<u>500</u>		<u>500</u>
110-100-530	Instr. Materials & Supplies			
110-100-531	Classroom	1,950	270	2,220
110-100-532	Laboratory	1,475		1,475
110-100-533	Technical	4,300		4,300
110-100-535	Audio-visual Aids	450		450
	Total Instr. Mat. & Supplies	<u>8,175</u>	<u>270</u>	<u>8,445</u>
110-100-540	Gen. Mat. & Supplies			
110-100-541	Office	600	200	800
110-100-542	Printing and Duplicating	500		500
110-100-543	Postage			
110-100-544	Advertising	300		300
110-100-545	Publications and Dues			
110-100-547	Maintenance			
	Total Gen. Mat. & Supplies	<u>1,400</u>	<u>200</u>	<u>1,600</u>
110-100-550	Travel and Meetings			
110-100-551	Meetings	100		100
110-100-552	Mileage-Intra	1,400		1,400
110-100-554	Travel	2,900		2,900
	Total Travel	<u>4,400</u>		<u>4,400</u>
110-100-580	Capital Outlay			
110-100-585	Office	11,747		11,747
110-100-586	Instructional			
	Total Capital Outlay	<u>11,747</u>		<u>11,747</u>
	TOTAL DIVISION BUDGET	<u>399,168</u>	<u>13,650</u>	<u>412,818</u>

WILLIAM RAINY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1968-69

Communications Division (200)

Expenditures

		<u>Fall & Spring Semester</u>	<u>Summer Total</u>	<u>Division Total</u>
110-000-000	<u>INSTRUCTION</u>			
110-200-510	Salaries			
110-200-511	Administration	15,910		15,910
110-200-513	Instruction	253,630	12,000	265,630
110-200-514	Substitutes		220	220
110-200-515	Office	10,900	950	11,850
	Total Salaries	<u>280,440</u>	<u>13,170</u>	<u>293,610</u>
110-200-520	Contractual Services			
110-200-521	Educational	250		250
	Total Contractual Services	<u>250</u>		<u>250</u>
110-200-530	Instr. Materials & Supplies			
110-200-531	Classroom	4,900	300	5,200
110-200-532	Laboratory			
110-200-533	Technical			
110-200-535	Audio-visual Aids			
	Total Instr. Mat. & Supplies	<u>4,900</u>	<u>300</u>	<u>5,200</u>
110-200-540	Gen. Materials & Supplies			
110-200-541	Office	1,400	200	1,600
110-200-542	Printing and Duplicating	800		800
110-200-543	Postage			
110-200-544	Advertising	50		50
110-200-545	Publications and Dues	100		100
110-200-547	Maintenance			
	Total Gen. Mat. & Supplies	<u>2,350</u>	<u>200</u>	<u>2,550</u>
110-200-550	Travel and Meetings			
110-200-551	Meetings	100		100
110-200-552	Mileage-Intra	350		350
110-200-554	Travel	2,350	225	2,575
	Total Travel	<u>2,800</u>	<u>225</u>	<u>3,025</u>
110-200-580	Capital Outlay			
110-200-585	Office	3,940		3,940
110-200-586	Instructional			
	Total Capital Outlay	<u>3,940</u>		<u>3,940</u>
	TOTAL DIVISION BUDGET	<u>294,680</u>	<u>13,895</u>	<u>308,575</u>

WILLIAM RAINY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1968-69

Engineering Division (300)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
110-300-510	Salaries		
110-300-511	Administration	3,000	
110-300-513	Instruction	155,940	
110-300-514	Substitutes		
110-300-515	Office	<u>9,100</u>	
	Total Salaries		168,040
110-300-520	Contractual Services		
110-300-521	Educational		
	Total Contractual Services		
110-300-530	Inst. Mat. & Supplies		
110-300-531	Classroom	850	
110-300-532	Laboratory	1,100	
110-300-533	Technical	15,250	
110-300-535	Audio-visual Aids		
	Total Inst. Mat. & Supplies		17,200
110-300-540	Gen. Mat. & Supplies		
110-300-541	Office	600	
110-300-542	Printing and Duplicating	650	
110-300-543	Postage		
110-300-544	Advertising	500	
110-300-545	Publication and Dues		
110-300-547	Maintenance	<u>8,360</u>	
	Total Gen. Mat. & Supplies		10,110
110-300-550	Travel and Meetings		
110-300-551	Meetings		
110-300-552	Mileage-Intra	1,000	
110-300-554	Travel	<u>1,260</u>	
	Total Travel		2,260
110-300-580	Capital Outlay		
110-300-585	Office	4,450	
110-300-586	Instructional	<u>28,960</u>	
	Total Capital Outlay		<u>33,410</u>
	TOTAL DIVISION BUDGET		<u>\$231,020</u>

WILLIAM RAINY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1968-69

Humanities and P. E. Division (500)

Expenditures

		<u>Fall & Spring Semester</u>	<u>Summer Total</u>	<u>Division Total</u>
110-000-000	<u>INSTRUCTION</u>			
110-500-510	Salaries			
110-500-511	Administration	7,500		7,500
110-500-513	Instruction	166,505	9,000	175,505
110-500-514	Substitutes			
110-500-515	Office	4,800		4,800
	Total Salaries	<u>178,805</u>	<u>9,000</u>	<u>187,805</u>
110-500-520	Contractual Services			
110-500-521	Educational			
	Total Contractual Services			
110-500-530	Instr. Materials & Supplies			
110-500-531	Classroom	11,200	240	11,440
110-500-532	Laboratory	2,500		2,500
110-500-533	Technical			
110-500-535	Audio-visual Aids			
	Total Instr. Mat. & Supplies	<u>13,700</u>	<u>240</u>	<u>13,940</u>
110-500-540	Gen. Materials & Supplies			
110-500-541	Office	1,000		1,000
110-500-542	Printing & Duplicating	500		500
110-500-543	Postage			
110-500-544	Advertising	100		100
110-500-545	Publications and Dues	50		50
110-500-547	Maintenance			
	Total Gen. Mat. & Supplies	<u>1,650</u>		<u>1,650</u>
110-500-550	Travel and Meetings			
110-500-551	Meetings	200		200
110-500-552	Mileage-Intra	600		600
110-500-554	Travel	1,700		1,700
	Total Travel	<u>2,500</u>		<u>2,500</u>
110-500-580	Capital Outlay			
110-500-585	Office	9,880		9,880
110-500-586	Instructional			
	Total Capital Outlay	<u>9,880</u>		<u>9,880</u>
	TOTAL DIVISION BUDGET	<u>206,535</u>	<u>9,240</u>	<u>215,775</u>

WILLIAM SAIKEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1968-69

Mathematics and Science Division (600)

Expenditures

		<u>Fall & Spring Semester</u>	<u>Summer Total</u>	<u>Division Total</u>
110-600-000	<u>INSTRUCTION</u>			
110-600-510	Salaries			
110-600-511	Administration	13,200		13,200
110-600-513	Instruction	305,275	13,350	318,625
110-600-514	Substitutes			
110-600-515	Office	8,700		8,700
	Total Salaries	<u>327,175</u>	<u>13,350</u>	<u>340,525</u>
110-600-520	Contractual Services			
110-600-521	Educational			
	Total Contractual Services			
110-600-530	Instr. Materials & Supplies			
110-600-531	Classroom	1,890	300	2,190
110-600-532	Laboratory	14,650		14,650
110-600-533	Technical	557		557
110-600-535	Audio-visual Aids			
	Total Instr. Mat. & Supplies	<u>17,097</u>	<u>300</u>	<u>17,397</u>
110-600-540	Gen. Materials & Supplies			
110-600-541	Office	900		900
110-600-542	Printing and Duplicating	700		700
110-600-543	Postage			
110-600-544	Advertising	350		350
110-600-545	Publications and Dues			
110-600-547	Maintenance			
	Total Gen. Mat. & Supplies	<u>1,950</u>		<u>1,950</u>
110-600-550	Travel and Meetings			
110-600-551	Meetings	200		200
110-600-552	Mileage-Intra	750		750
110-600-554	Travel	3,500		3,500
	Total Travel	<u>4,450</u>		<u>4,450</u>
110-600-580	Capital Outlay			
110-600-585	Office	22,093		22,093
110-600-586	Instructional			
	Total Capital Outlay	<u>22,093</u>		<u>22,093</u>
	TOTAL DIVISION BUDGET	<u>372,765</u>	<u>13,650</u>	<u>386,415</u>

WILSON RAINY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1968-69

Library (1)

Expenditures

120-000-000	<u>LEARNING RESOURCE CENTER</u>		
121-000-510	Salaries		
121-000-511	Administration		
121-000-512	Professional	73,100	
121-000-515	Office	<u>35,400</u>	
	Total Salaries		108,500
121-000-530	Inst.Mat.& Supplies		
121-000-534	Library Supplies	9,000	
121-000-535	Audio-visual Aids	27,130	
121-000-537	Books and Bindings	104,000	
121-000-538	Subscriptions, Periodicals and Dues		
	Total Inst.Mat.&Supplies		140,130
121-000-540	Gen.Mat. & Supplies		
121-000-541	Office	1,000	
121-000-542	Printing and Duplicating		
121-000-543	Postage		
121-000-544	Advertising	100	
121-000-545	Publications and Dues		
121-000-547	Repair	<u>1,000</u>	
	Total Gen.Mat.& Supplies		2,100
121-000-550	Travel and Meetings		
121-000-552	Mileage-Intra	300	
121-000-554	Travel	<u>1,200</u>	
	Total Travel		1,500
121-000-570	Fixed Charges		
121-000-576	Rental of Equipment	<u>2,500</u>	
	Total Fixed Charges		2,500
121-000-580	Capital Outlay		
121-000-585	Equipment & Furniture	<u>20,000</u>	
	Total Capital Outlay		<u>20,000</u>
	TOTAL LIBRARY BUDGET		<u>\$274,730</u>

WILLIAM RAINY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1968-69

Learning Resources Center Administration (8)

Expenditures

120-000-000	<u>LEARNING RESOURCE CENTER</u>		
128-000-510	Salaries		
128-000-511	Administration	18,000	
128-000-512	Professional		
128-000-515	Office	<u>5,100</u>	
	Total Salaries		23,100
128-000-530	Inst.Mat. & Supplies		
128-000-534	Library Supplies		
128-000-535	Audio-visual Aids		
128-000-537	Books and Bindings		
128-000-538	Subscriptions, Periodicals and Dues		
	Total Inst.Mat.& Supplies		
128-000-540	Gen.Mat. & Supplies		
128-000-541	Office	500	
128-000-542	Printing and Duplicating	500	
128-000-543	Postage		
128-000-544	Advertising		
128-000-545	Publications and Dues	150	
128-000-547	Repair		
	Total Gen.Mat. & Supplies		1,150
128-000-550	Travel and Meetings		
128-000-552	Mileage-Intra	300	
128-000-554	Travel	<u>750</u>	
	Total Travel		1,050
128-000-570	Fixed Charges		
128-000-576	Rental of Equipment		
	Total Fixed Charges		
128-000-580	Capital Outlay		
128-000-585	Equipment and Furniture	<u>5,000</u>	
	Total Capital Outlay		<u>5,000</u>
	TOTAL LEARNING RESOURCE CENTER BUDGET		<u>\$ 30,300</u>

WILLIAM RAINY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1968-69

Admissions and Records (1)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
131-000-510	Salaries		
131-000-511	Administration	16,750	
131-000-512	Professional	13,500	
131-000-515	Office	<u>27,000</u>	
	Total Salaries		57,250
131-000-520	Contractual Services		
131-000-526	Educational		
	Total Contractual Services		
131-000-540	General Materials & Supplies		
131-000-541	Office		
131-000-542	Printing & Duplicating	1,000	
131-000-543	Postage		
131-000-544	Advertising		
131-000-545	Publications and Dues		
131-000-548	Medical		
131-000-549	Total Gen. Mat. & Supplies		1,000
131-000-550	Travel and Meetings		
131-000-551	Meetings		
131-000-552	Mileage - Intra	150	
131-000-554	Travel	700	
131-000-556	Vehicle		
	Total Travel		850
131-000-580	Capital Outlay		
131-000-585	Equipment and Furniture	<u>580</u>	
	Total Capital Outlay		<u>580</u>
	TOTAL ADMISSIONS AND RECORDS BUDGET		<u>\$59,680</u>

WILLIAM RAINY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1968-69

Placement and Student Aids (2)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
132-000-510	Salaries		
132-000-511	Administration	15,000	
132-000-512	Professional		
132-000-515	Office	<u>5,800</u>	
	Total Salaries		20,800
132-000-520	Contractual Services		
132-000-526	Educational	<u> </u>	
	Total Contractual Services		
132-000-540	General Materials & Supplies		
132-000-541	Office		
132-000-542	Printing and Duplicating	200	
132-000-543	Postage		
132-000-544	Advertising		
132-000-545	Publications and Dues		
132-000-548	Medical		
132-000-549	Vocational Library	<u> </u>	
	Total Gen.Mat. & Supplies		200
132-000-550	Travel and Meetings		
132-000-551	Meetings		
132-000-552	Mileage - Intra	100	
132-000-554	Travel	500	
132-000-556	Vehicle	<u> </u>	
	Total Travel and Meetings		600
132-000-580	Capital Outlay		
132-000-585	Equipment & Furniture	<u> </u>	
	Total Capital Outlay		<u> </u>
	TOTAL PLACEMENT AND STUDENT AIDS BUDGET		<u><u>\$21,600</u></u>

WILLIAM RAINY HARPER COLLEGE

EDUCATIONAL FUND BUDGET
1968-69
Counseling and Health (3)

		<u>Expenditures</u>		
		<u>Fall & Spring Semester</u>	<u>Summer Total</u>	<u>Total</u>
130-000-000	<u>STUDENT SERVICES AND AIDS</u>			
133-000-510	Salaries			
133-000-511	Administration	16,750		16,750
133-000-512	Professional	75,500	2,900	78,400
133-000-515	Office	14,500		14,500
	Total Salaries	<u>106,750</u>	<u>2,900</u>	<u>109,650</u>
133-000-520	Contractual Services			
133-000-526	Educational			
	Total Contractual Services			
133-000-540	General Materials & Supplies			
133 000-541	Office			
133-000-542	Printing and Duplicating	100		100
133-000-543	Postage			
133-000-544	Advertising			
133-000-545	Publications and Dues			
133-000-548	Medical	50		50
133-000-549	Vocational Library	1,250		1,250
	Total Gen. Mat. & Supplies	<u>1,400</u>		<u>1,400</u>
133-000-550	Travel and Meetings			
133-000-551	Meetings			
133-000-552	Mileage - Intra	50		50
133-000-554	Travel	1,400		1,400
133-000-556	Vehicle			
	Total Travel and Meetings	<u>1,450</u>		<u>1,450</u>
133-000-580	Capital Outlay			
133-000-585	Equipment and Furniture	4,117		4,117
	Total Capital Outlay	<u>4,117</u>		<u>4,117</u>
	TOTAL COUNSELING AND HEALTH BUDGET	<u>\$113,717</u>	<u>\$ 2,900</u>	<u>\$116,617</u>

WILLIAM RAINY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1968-69

Student Activities (4)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
134-000-510	Salaries		
134-000-511	Administration	15,000	
134-000-512	Professional		
134-000-515	Office	<u>5,100</u>	
	Total Salaries		20,100
134-000-520	Contractual Services		
134-000-526	Educational		
	Total Contractual Services		
134-000-540	General Materials & Supplies		
134-000-541	Office		
134-000-542	Printing and Duplicating		
134-000-543	Postage		
134-000-544	Advertising		
134-000-545	Publications and Dues		
134-000-548	Medical		
134-000-549	Vocational Library		
	Total Gen.Mat. & Supplies		
134-000-550	Travel and Meetings		
134-000-551	Meetings		
134-000-552	Mileage - Intra	50	
134-000-554	Travel	500	
134-000-557	Vehicle		
	Total Travel and Meetings		550
134-000-580	Capital Outlay		
134-000-585	Equipment and Furniture	<u>110</u>	
	Total Capital Outlay		<u>110</u>
	TOTAL STUDENT ACTIVITIES BUDGET		<u>\$20,760</u>

WILLIAM RAINY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1968-69

Dean of Students (8)

Expenditures

138-000-000	<u>STUDENT SERVICES AND AIDS</u>		
138-000-510	Salaries		
138-000-511	Administration	20,500	
138-000-512	Professional	7,000	
138-000-515	Office	<u>5,800</u>	
	Total Salaries		33,300
138-000-520	Contractual Services		
138-000-526	Educational	<u>1,000</u>	
	Total Contractual Services		1,000
138-000-540	General Materials & Supplies		
138-000-541	Office	4,000	
138-000-542	Printing & Duplicating	500	
138-000-543	Postage		
138-000-544	Advertising	100	
138-000-545	Publications and Dues	500	
138-000-548	Medical		
138-000-549	Vocational Library		
	Total Gen.Mat. & Supplies		5,100
138-000-550	Travel and Meetings		
138-000-551	Meetings	400	
138-000-552	Mileage - Intra	50	
138-000-554	Travel	1,000	
138-000-556	Vehicle		
	Total Travel		1,450
138-000-580	Capital Outlay		
138-000-585	Equipment and Furniture	<u>195</u>	
	Total Capital Outlay		<u>195</u>
	TOTAL DEAN OF STUDENTS BUDGET		<u>\$41,045</u>

WILLIAM RAINY HARPER COLLEGE

EDUCATIONAL FUND BUDGET
1968-69
Data Processing Center (8)

Expenditures

148-000-000	<u>DATA PROCESSING CENTER ADMINISTRATION</u>		
148-000-510	Salaries		
148-000-511	Administration	17,000	
148-000-512	Professional	35,000	
148-000-515	Office	<u>19,800</u>	
	Total Salaries		71,800
148-000-520	Contractual Services		
148-000-528	Service Bureau		
148-000-529	Other	<u>2,475</u>	
	Total Contractual Services		2,475
148-000-540	General Materials & Supplies		
148-000-541	Office	4,000	
148-000-542	Printing and Duplicating	200	
148-000-543	Postage		
148-000-544	Advertising	100	
148-000-545	Publications and Dues	<u>150</u>	
	Total Gen.Mat.& Supplies		4,450
148-000-550	Travel and Meetings		
148-000-551	Meetings		
148-000-552	Mileage - Intra	200	
148-000-554	Travel	<u>1,000</u>	
	Total Travel		1,200
148-000-570	Fixed Charges		
148-000-576	Data Processing Equip. Rental	<u>110,414</u>	
	Total Fixed Charges		110,414
148-000-580	Capital Outlay		
148-000-585	Equipment & Furniture	<u>4,330</u>	
	Total Capital Outlay		<u>4,330</u>
	TOTAL DATA PROCESSING BUDGET		<u>\$194,669</u>

WILLIAM RAINY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1968-69

President and Board of Trustees (1)

Expenditures

160-000-000 GENERAL ADMINISTRATIVE EXPENSE

161-000-510	Salaries		
161-000-511	Administration	28,000	
161-000-512	Professional		
161-000-515	Office	8,000	
161-000-519	Other	<u>2,000</u>	
	Total Salaries		38,000
161-000-520	Contractual Services		
161-000-521	Audit		
161-000-522	Educational		
161-000-523	Architect	1,500	
161-000-524	Financial		
161-000-525	Engineering		
161-000-527	Legal		
161-000-529	Other	<u>200</u>	
	Total Contractual Services		1,700
161-000-540	General Materials & Supplies		
161-000-541	Office	920	
161-000-542	Printing and Duplicating	3,000	
161-000-543	Postage		
161-000-544	Advertising		
161-000-545	Publications and Dues	1,500	
161-000-549	Other	<u>200</u>	
	Total Gen.Mat. & Supplies		5,620
161-000-550	Travel and Meetings		
161-000-551	Meeting Expense	4,000	
161-000-552	Mileage - Intra		
161-000-554	Travel	6,000	
161-000-556	Vehicles		
161-000-559	Other--Innovative and Recruitment		
	Total Travel		10,000
161-000-580	Capital Outlay		
161-000-585	Equipment and Furniture	<u>500</u>	
	Total Capital Outlay		<u>500</u>
	TOTAL GENERAL ADMIN. EXPENSE BUDGET		<u>\$55,820</u>

WILLIAM RAINY HARPER COLLEGE

EDUCATIONAL FUND BUDGET
1968-69
Dean of Business Affairs (3)

Expenditures

160-000-000	<u>GENERAL ADMINISTRATIVE EXPENSE</u>		
163-000-510	Salaries		
163-000-511	Administration	20,600	
163-000-512	Professional	40,800	
163-000-515	Office	47,500	
163-000-519	Other		
	Total Salaries		108,900
163-000-520	Contractual Services		
163-000-521	Audit		
163-000-522	Educational		
163-000-523	Architect		
163-000-524	Financial	1,000	
163-000-525	Engineering		
163-000-527	Legal		
163-000-529	Other	500	
	Total Contractual Services		1,500
163-000-540	General Materials & Supplies		
163-000-541	Office	4,000	
163-000-542	Printing and Duplicating	2,500	
163-000-543	Postage		
163-000-544	Advertising	1,000	
163-000-545	Publications and Dues	300	
163-000-549	Other	300	
	Total Gen. Mat. & Supplies		8,100
163-000-550	Travel and Meetings		
163-000-551	Meeting Expense	400	
163-000-552	Mileage - Intra	150	
163-000-554	Travel	3,000	
163-000-556	Vehicles		
163-000-559	Other--Innovative and Recruitment		
	Total Travel		3,550

Dean of Business Affairs (1)

Expenditures (Cont.)

163-000-570	Fixed Charges		
163-000-576	Rental of Equipment	<u>1,500</u>	
	Total Fixed Charges		1,500
163-000-580	Capital Outlay		
163-000-585	Equipment and Furniture	<u>6,500</u>	
	Total Capital Outlay		<u>6,500</u>
	TOTAL DEAN OF BUSINESS AFFAIRS BUDGET		<u>\$130,050</u>

WILLIAM RAINY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1968-69

Community and Institutional Services (4)

Expenditures

160-000-000	<u>GENERAL ADMINISTRATIVE EXPENSE</u>		
164-000-510	Salaries		
164-000-511	Administration	16,500	
164-000-512	Professional	4,500	
164-000-515	Office	5,400	
164-000-519	Other	<u>1,000</u>	
	Total Salaries		27,400
164-000-520	Contractual Services		
164-000-521	Audit		
164-000-522	Educational		
164-000-523	Architect		
164-000-524	Financial		
164-000-525	Engineering		
164-000-527	Legal		
164-000-529	Other	<u>1,800</u>	
	Total Contractual Services		1,800
164-000-540	General Materials & Supplies		
164-000-541	Office	500	
164-000-542	Printing and Duplicating	3,400	
164-000-543	Postage		
164-000-544	Advertising	1,700	
164-000-545	Publications and Dues	1,000	
164-000-549	Other		
	Total Gen.Materials & Supplies		6,600
164-000-550	Travel and Meetings		
164-000-551	Meeting Expense	300	
164-000-552	Mileage - Intra	50	
164-000-554	Travel	500	
164-000-556	Vehicles		
164-000-559	Other--Innovative and Recruitment		
	Total Travel		<u>850</u>
	TOTAL COMMUNITY AND INSTITUTIONAL SERVICES BUDGET		<u>\$36,650</u>

WILLIAM WAINY HARPER COLLEGE

EDUCATIONAL FUND BUDGET
1968-69
Institutional Research (8)

Expenditures

158-000-000	<u>INSTITUTIONAL RESEARCH</u>		
158-000-510	Salaries		
158-000-511	Administration	15,000	
158-000-512	Professional		
158-000-515	Office	5,400	
158-000-519	Other		
	Total Salaries	<u>20,400</u>	20,400
158-000-520	Contractual Services		
158-000-521	Audit		
158-000-522	Educational		
158-000-523	Architect		
158-000-524	Financial		
158-000-525	Engineering		
158-000-527	Legal		
158-000-529	Other	<u>500</u>	
	Total Contractual Services		500
158-000-540	General Materials & Supplies		
158-000-541	Office	650	
158-000-542	Printing and Duplicating	700	
158-000-543	Postage		
158-000-544	Advertising		
158-000-545	Publications and Dues	150	
158-000-549	Other	<u>50</u>	
	Total Gen. Materials & Supplies		1,550
158-000-550	Travel and Meetings		
158-000-551	Meeting Expense	100	
158-000-552	Mileage - Intra	50	
158-000-554	Travel	500	
158-000-556	Vehicles		
158-000-559	Other--Innovative and Recruitment		
	Total Travel	<u>650</u>	650
158-000-580	Capital Outlay		
158-000-585	Equipment and Furniture	<u>1,200</u>	
	Total Capital Outlay		<u>1,200</u>
	TOTAL INSTITUTIONAL RESEARCH BUDGET		<u>\$24,300</u>

WILLIAM RAINY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1968-69

General Institutional Expense

Expenditures

170-000-000	<u>GENERAL INSTITUTIONAL EXPENSE</u>		
170-000-510	Salaries		
170-000-511	Administration		
170-000-512	Professional		
170-000-515	Office		
170-000-519	Other		
	Total Salaries		
170-000-520	Contractual Services		
170-000-521	Audit	3,000	
170-000-522	Educational	6,000	
170-000-523	Architect		
170-000-524	Financial		
170-000-525	Engineering		
170-000-527	Legal	10,000	
170-000-529	Other	<u>4,805</u>	
	Total Contractual Services		23,805
170-000-540	Gen.Materials and Supplies		
170-000-541	Office		
170-000-542	Printing and Duplicating	5,000	
170-000-543	Postage		
170-000-544	Advertising		
170-000-545	Publications and Dues		
170-000-549	Other	<u>3,000</u>	
	Total Gen.Mat.& Supplies		8,000
170-000-550	Travel and Meetings		
170-000-551	Meeting Expense		
170-000-552	Mileage - Intra		
170-000-554	Travel		
170-000-556	Vehicles		
170-000-559	Other--Innovative and Recruitment	<u>7,000</u>	
	Total Travel		7,000

General Institutional Expense

Expenditures (Cont.)

170-000-560	Fringe Benefits		
170-000-561	Group Medical Insurance	47,500	
170-000-562	Group Life Insurance	7,500	
170-000-563	Travelers Accident Insurance	2,000	
170-000-564	Workmen's Compensation	4,000	
170-000-565	Tuition Reimbursement	7,000	
170-000-566	Remission--Empl. Tuition		
170-000-567	Medical Examinations	2,000	
170-000-568	Professional Expense	9,000	
170-000-569	Other		
	Total Fringe Benefits		<u>79,000</u>
170-000-570	Fixed Charges		
170-000-571	Fuel - Heat		
170-000-572	Electricity		
170-000-573	Telephone		
170-000-574	Water, Sewer, Refuse Removal		
170-000-575	Rental of Facilities		
170-000-576	Rental of Equipment		
170-000-577	Interest--Tax Warrants	500	
170-000-578	Interest--Bonds		
170-000-579	Gen. Ins.--Liability & Property	<u>2,500</u>	
	Total Fixed Charges		<u>3,000</u>
170-000-580	Capital Outlay		
170-000-585	Equipment and Furniture		
	Total Capital Outlay		
170-000-590	Other		
170-000-591	Student Aid	44,620	
170-000-592	Student Grants, Scholarships-- Trustees	4,140	
170-000-593	Debt Principal Retirement		
170-000-594	Tuition Charge-back	12,000	
170-000-595.1	Provision for Contingency	25,000	
170-000-595.2	Special Projects	15,000	
✓ 170-000-595.3	Summer Workshop	10,000	
170-000-596	Financial Charge-back		
170-000-597	Proprietary Expense		
170-000-598	Clearing Account		
170-000-599	Other--Athletics	<u>16,700</u>	
	Total Other		<u>127,460</u>
	TOTAL GENERAL INSTITUTIONAL EXPENSE BUDGET		<u>\$248,265</u>

WILLIAM RAINEY HARPER COLLEGE

BUILDING FUND BUDGET (2)
1968-69

Revenue

200-000-300	<u>FUND EQUITY JULY 1, 1968</u>		\$ 50,000
200-000-410	<u>LOCAL RESOURCES</u>		
200-000-411	Taxes - Current 1968	<u>395,000</u>	
	Total		395,000
200-000-421	<u>INTERMEDIATE RESOURCES</u>		
200-000-423	Student Fees - Parking	0	
200-000-427	Other - Parking Fines	<u>750</u>	
	Total		750
200-000-440	<u>FEDERAL RESOURCES</u>		
200-000-441	Other - Title VI - 1968-69	<u>9,800</u>	
	Total		9,800
200-000-470	<u>INTEREST ON INVESTMENTS</u>		
200-000-471	Treasury Bills	<u>5,000</u>	
	Total		<u>5,000</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY		<u>\$460,550</u>
	TOTAL ACCRUED EXPENDITURES 1968-69		<u>\$400,550</u>
200-000-300	FUND EQUITY JUNE 30, 1969		<u>\$ 60,000</u>

WILLIAM RAINEY HARPER COLLEGE

BUILDING FUND BUDGET
1968-69

Expenditure Summary

281-000-000	<u>OPERATION OF PHYSICAL FACILITIES</u>		
281-100-000	Custodial Department	20,350	
281-200-000	Roads and Ground Department	18,500	
281-300-000	Plant Utilities Department	44,570	
281-400-000	Security Department	30,140	
281-500-000	Communication Department	275	
281-600-000	Transportation Department	<u>9,600</u>	
	Total		123,435
282-000-000	<u>MAINTENANCE OF PHYSICAL FACILITIES</u>		
282-100-000	Maintenance Department	<u>13,600</u>	
	Total		13,600
267-000-000	<u>BUILDINGS AND GROUNDS ADMINISTRATION</u>		21,940
270-000-000	<u>GENERAL INSTITUTIONAL EXPENSE</u>		<u>241,575</u>
	TOTAL ACCRUED EXPENDITURES 1968-69		<u>\$400,550</u>

WILLIAM RAINY HARPER COLLEGE

BUILDING FUND BUDGET
1968-69
Custodial Department (100)

Expenditures

281-000-000	<u>OPERATION OF PHYSICAL FACILITIES</u>		
281-100-510	Salaries		
281-100-517	Operations Staff Salaries	13,500	
281-100-518	Student Aids	<u>1,000</u>	
	Total		14,500
281-100-520	Contractual Services		
281-100-525	Equipment Maintenance	--	
	Total		--
281-100-540	General Materials and Supplies		
281-100-546	Custodial Supplies	<u>3,600</u>	
	Total		3,600
281-100-570	Fixed Charges		
281-100-576	Equipment Rental	<u>500</u>	
	Total		500
281-100-580	Capital Outlay		
281-100-585	Custodial Equipment	<u>1,750</u>	
	Total		<u>1,750</u>
	TOTAL ACCRUED EXPENDITURE 1968-69		<u>\$20,350</u>

WILLIAM RAINY HARPER COLLEGE

BUILDING FUND BUDGET
1968-69

Roads and Grounds Department (200)

Expenditures

281-000-000	<u>OPERATION OF PHYSICAL FACILITIES</u>		
281-200-510	Salaries		
281-200-517	Operations Staff	--	
281-200-518	Student Aids	<u>3,000</u>	
	Total		3,000
281-200-520	Contractual Services		
281-200-524	Machinery Maintenance	--	
281-200-525	Snow Removal (Overtime)	<u>1,500</u>	
	Total		1,500
281-200-540	General Materials and Supplies		
281-200-546	Groundskeeping Supplies	4,000	
281-200-547	Equipment Repair	<u>500</u>	
	Total		4,500
281-200-580	Capital Outlay		
281-200-584	New Landscaping	--	
281-200-585	Equipment, Groundskeeping	<u>9,500</u>	
	Total		<u>9,500</u>
	TOTAL ACCRUED EXPENDITURES 1968-69		<u>\$18,500</u>

WILLIAM RAINY HARPER COLLEGE

BUILDING FUND BUDGET

1968-69

Plant Utilities Department (300)

Expenditures

281-000-000	<u>OPERATION OF PHYSICAL FACILITIES</u>		
281-300-510	Salaries		
281-300-517	Operations Staff Salaries	--	
281-300-518	Student Aids	--	
	Total		--
281-300-520	Contractual Services		
281-300-524	Machinery	200	
281-300-525	Other	<u>120</u>	
	Total		320
281-300-540	General Materials & Supplies		
281-300-542	Printing and Duplicating	100	
281-300-547	Repairs, Power Plant	<u>--</u>	100
281-300-570	Fixed Charges		
281-300-571	Fuel, Heating	4,500	
281-300-572	Electricity	14,500	
281-300-573	Telephone	24,000	
281-300-574	Water, Sewage, Refuse Disp.	<u>750</u>	
	Total		43,750
281-300-580	Capital Outlay		
281-300-385	Plant Utility System Equip.	<u>400</u>	
	Total		<u>400</u>
	TOTAL ACCRUED EXPENDITURES 1968-69		<u><u>\$44,570</u></u>

WILLIAM RAINY HARPER COLLEGE

BUILDING FUND BUDGET
1968-69
Security Department (400)

Expenditures

281-000-000	<u>OPERATION OF PHYSICAL FACILITIES</u>		
281-400-510	Salaries		
281-400-517	Operations Staff Salaries	18,900	
281-400-518	Student Aids	<u>3,000</u>	
	Total		21,900
281-400-520	Contractual Services		
281-400-529	Contractual Police Service	<u>6,500</u>	
	Total		6,500
281-400-540	General Materials & Supplies		
281-400-549	Uniforms and Supplies	<u>1,240</u>	
	Total		1,240
281-400-580	Capital Outlay		
281-400-585	Security Equipment	<u>500</u>	
	Total		<u>500</u>
	TOTAL ACCRUED EXPENDITURES 1968-69		<u>\$30,140</u>

WILLIAM RAINEY HARPER COLLEGE

BUILDING FUND BUDGET

1968-69

Communications Department (500)

Expenditures

281-000-000	<u>OPERATION OF PHYSICAL FACILITIES</u>		
281-500-510	Salaries		
281-500-517	Operations Staff Salaries	--	
281-500-518	Student Aids	<u>175</u>	
	Total		175
281-500-520	Contractual Services		
281-500-525	Maintenance, Other	--	
	Total		--
281-500-540	General Materials and Supplies		
281-500-542	Printing and Duplicating	100	
281-500-547	Repairs, Communication Equip.	<u>--</u>	
	Total		100
281-500-580	Capital Outlay		
281-500-585	Furniture and Equipment	--	
	Total		<u>--</u>
	TOTAL ACCRUED EXPENDITURES 1968-69		<u><u>\$275</u></u>

WILLIAM RAINY HARPER COLLEGE

BUILDING FUND BUDGET
1968-69
Transportation Department (600)

Expenditures

281-000-000	<u>OPERATION OF PHYSICAL FACILITIES</u>		
281-600-510	Salaries		
281-600-517	Operations Staff Salaries	--	
281-600-518	Student Aids	<u>3,000</u>	
	Total		3,000
281-600-520	Contractual Services		
281-600-524	Machinery, Vehicles	<u>500</u>	
	Total		500
281-600-540	General Materials & Supplies		
281-600-542	Printing and Duplication	<u>100</u>	
	Total		100
281-600-550	Travel Expense		
281-600-556	Automotive Repairs	<u>1,500</u>	
	Total		1,500
281-600-560	Fringe Benefits		
281-600-569	Automotive Insurance	<u>1,500</u>	
	Total		1,500
281-600-570	Fixed Charges		
281-600-576	Rental Automotive Equip.	3,000	
	Total		3,000
281-600-580	Capital Outlay		
281-600-585	Purchase Automotive Equip.	--	
	Total		<u> </u>
	TOTAL ACCRUED EXPENDITURES 1968-69		<u>\$9,600</u>

WILLIAM RAINY HARPER COLLEGE

BUILDING FUND BUDGET
1968-69
Maintenance Department (100)

Expenditures

282-000-000	<u>MAINTENANCE OF PHYSICAL FACILITIES</u>		
282-100-510	Salaries		
282-100-516	Maintenance Staff Salaries	8,200	
282-100-518	Student Aids	<u>3,000</u>	
	Total		11,200
282-100-520	Contractual Services		
282-100-524	Machinery	200	
282-100-525	Other	<u>--</u>	
	Total		200
282-100-540	General Materials & Supplies		
282-100-547	Maintenance Supplies	<u>1,200</u>	
	Total		1,200
282-100-580	Capital Outlay		
282-100-585	Maintenance Tools & Equip.	<u>1,000</u>	
	Total		<u>1,000</u>
	TOTAL ACCRUED EXPENDITURES 1968-69		<u>\$13,600</u>

WILLIAM RAINEY HARPER COLLEGE

BUILDING FUND BUDGET

1968-69

Buildings and Grounds Administration (6)

Expenditures

267-000-000	<u>BUILDINGS AND GROUNDS ADMINISTRATION</u>		
267-000-510	Salaries		
267-000-511	Administrative	14,500	
267-000-515	Office Staff	6,000	
267-000-518	Student Aids	<u> --</u>	
	Total		20,500
267-000-540	General Materials & Supplies		
267-000-541	Office Supplies	240	
267-000-542	Printing and Duplication	350	
267-000-543	Postage	100	
267-000-545	Publications and Dues	<u>50</u>	
	Total		740
267-000-550	Travel Expense		
267-000-551	Meeting Expense	--	
267-000-555	Travel	<u>700</u>	
	Total		<u>700</u>
	TOTAL ACCRUED EXPENDITURES 1968-69		<u>\$21,940</u>

WILLIAM RAINY HARPER COLLEGE

BUILDING FUND BUDGET

1968-69

General Institutional Expense (7)

Expenditures

270-000-000	<u>GENERAL INSTITUTIONAL EXPENSE</u>		
270-000-560	Fringe Benefits		
270-000-564	Workmen's Compensation Act	3,000	
270-000-565	Tuition Reimbursement	100	
270-000-567	Medical Examinations	<u>250</u>	
	Total		3,350
270-000-570	Fixed Charges		
270-000-575	Rental of Facilities	173,000	
270-000-579	General Insurance	<u>2,500</u>	
	Total		175,500
270-000-580	Capital Outlay		
270-000-584	Building Remodeling	10,000	
270-000-585	Equipment and Furniture	33,577	
270-000-589	Other	<u>500</u>	
	Total		44,077
270-000-590	Other		
270-000-595	Contingency Provision	<u>18,648</u>	
	Total		<u>18,648</u>
	<u>TOTAL ACCRUED EXPENDITURES 1968-69</u>		<u>\$241,575</u>

WILLIAM RAINY HARPER COLLEGE

BOND AND INTEREST FUND BUDGET (2)
1968-69

Revenue

7-300	<u>FUND EQUITY JULY 1, 1968</u>		\$ (22,000)
7-410	<u>LOCAL RESOURCES</u>		
7-411	Taxes - Current 1968	<u>555,954</u>	
	Total		<u>555,954</u>
7-470	<u>INTEREST ON INVESTMENTS</u>		
7-471	Treasury Bills	1,000	
7-472	Certificates of Deposit	<u>7,000</u>	
	Total		<u>8,000</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY		<u>\$541,954</u>

Expenditures

370-000-000	<u>GENERAL INSTITUTIONAL EXPENSE</u>		
370-000-570	Fixed Charges		
370-000-578	Interest - Bonds	296,101	
370-000-590	Other		
370-000-593	Bond Principal Retired	225,000	
370-000-596	Bank Service Charges	<u>453</u>	
	TOTAL ACCRUED EXPENDITURES AND FUND EQUITY 1968-69		<u>\$521,554</u>
7-300	FUND EQUITY JUNE 30, 1969		<u>\$ 20,400</u>

WILLIAM RAINY HARPER COLLEGE

SITE AND CONSTRUCTION FUND (4)
PROJECT BUDGET 1968-69

		<u>Revenue</u>	
400-000-410	<u>LOCAL RESOURCES</u>		0
400-000-420	<u>INTERMEDIATE RESOURCES</u>		
400-000-425	Sale of Bonds	<u>7,428,454</u>	
	Total		7,428,454
400-000-430	<u>STATE RESOURCES</u>		
400-000-432	Vocational Education Act	<u>750,000</u>	
	Total		750,000
400-000-440	<u>FEDERAL RESOURCES</u>		
400-000-443	Title VI 1967-68	61,091	
400-000-446	H.E.W. Grant	<u>0</u>	
	Total		61,091
400-000-460	<u>FACILITIES</u>		
400-000-464	Sale of Well Site	4,000	
400-000-465	Sale of Portable Classrooms	<u>0</u>	
	Total		4,000
400-000-470	<u>INTEREST ON INVESTMENTS</u>		
400-000-471	Treasury Bills	80,000	
400-000-472	Certificates of Deposit	<u>300,000</u>	
	Total		380,000
400-000-490	<u>OTHER</u>		
400-000-491	Miscellaneous	<u>631</u>	
	Total		<u>631</u>
	TOTAL PROJECT REVENUE		<u><u>\$8,624,176</u></u>

Expenditures

470-000-000	<u>GENERAL INSTITUTIONAL EXPENSE</u>		
470-100-000	Phase I (A and B)		
470-100-520	Contractual Services		
470-100-521.0	Audit and Financial		
470-100-521.1	Financial	<u>5,800</u>	
	Total		5,800
470-100-522.0	Educational Consultants		
470-100-522.1	A.D.L. Study	<u>54,200</u>	
	Total		54,200
470-100-523.0	Architectural & Engineering Consultants		
470-100-523.1	Design Development Phase	279,796	
470-100-523.2	Const. Document	290,400	
470-100-523.3	Bid Phase	16,516	
470-100-523.4	Interiors	10,000	
470-100-523.5	Plans	25,000	
470-100-523.6	Model	1,976	
470-100-523.9	Other	<u>1,000</u>	
	Total		624,688
470-100-527.0	Legal Council	<u>25,000</u>	
	Total		25,000
470-100-570	Fixed Charges		
470-100-579.1	Treasurer's Bond	3,000	
470-100-579.2	Bond Sale Expense	2,583	
470-100-579.9	Other	<u>50</u>	
	Total		5,633
470-100-580	Capital Outlay		
470-100-581.0	Site Acquisition		
470-100-581.1	Land Costs	1,439,146	
470-100-581.2	Real Estate Taxes	13,768	
470-100-581.3	Revenue Stamps and Title Policies	8,000	
470-100-581.4	Appraisals	<u>6,746</u>	
	Total		1,467,660
470-100-582.0	Site Improvement		
470-100-582.1	Minor Improvement	500	
470-100-582.2	Water Connection	<u>4,000</u>	
	Total		4,500
470-100-583.0	New Buildings		
470-100-583.1	Relocatable Buildings	171,605	
470-100-583.2	Construction Payout to IBA	<u>2,557,469</u>	
	Total		2,729,074
470-100-585.0	Equipment		
470-100-585.1	Instructional	288,619	
470-100-585.2	Vocational Technical	<u>749,024</u>	
	Total		<u>1,037,643</u>
	TOTAL PHASE I (A & B) PROJECT BUDGET		<u>\$5,954,198</u>

Expenditures (Cont.)

470-200-000	Phase II		
470-200-520	Contractual Services		
470-200-521	Audit and Financial	0	
470-200-522	Educational Consultants	0	
470-200-523	Architectural and		
	Engineering Consultants	793,700	
470-200-527	Legal Council	<u>0</u>	
	Total		793,700
470-200-570	Fixed Charges	0	
470-200-580	Capital Outlay		
470-200-581	Site Acquisition	0	
470-200-582	Site Improvement	0	
470-200-583	New Buildings	1,876,277	
470-200-585	Equipment	<u>0</u>	
	Total		<u>1,876,278</u>
	TOTAL PHASE II PROJECT BUDGET		<u>\$2,669,978</u>
	TOTAL PHASE I & II PROJECT EXPENDITURES		<u>\$8,624,176</u>

WILLIAM RAINEY HARPER COLLEGE

AUXILIARY ENTERPRISES FUND BUDGET (5)
1968-69

Food Services

Revenue

591-000-300	<u>FUND EQUITY JULY 1, 1968</u>	1,700
591-000-451	<u>SALES - FOOD</u>	<u>38,000</u>
	<u>TOTAL ACCRUED REVENUE AND FUND EQUITY</u>	<u>\$39,700</u>

Expenditures

590-000-000	<u>PUBLIC AND AUXILIARY SERVICE</u>	
591-000-000	Food Services	
591-000-510	Salaries	
591-000-517	Operations Staff-Kitchen	<u>14,400</u>
	Total	14,400
591-000-540	Gen.Materials & Supplies	
591-000-546.0	Food Services	
591-000-546.1	Purchases - Food	21,000
591-000-546.7	Beginning Inventory	200
591-000-546.8	Ending Inventory	(200)
591-000-546.9	Other Supplies	<u>2,300</u>
	Total	<u>23,300</u>
	<u>TOTAL ACCRUED EXPENDITURES AND FUND EQUITY</u>	<u>\$37,700</u>
591-000-300	<u>FUND EQUITY JUNE 30, 1969</u>	<u>\$ 2,000</u>

WILLIAM RAINY HARPER COLLEGE

AUXILIARY ENTERPRISES FUND BUDGET
1968-69

Bookstore

Revenue

592-000-300	<u>FUND EQUITY JULY 1, 1968</u>		5,000
592-000-452	<u>SALES - BOOKSTORE</u>		
592-000-452.10	Sales - Books	200,000	
592-000-452.17	Returned Sales - Books	0	
592-000-452.20	Sales - Supplies	35,000	
592-000-452.27	Returned Sales - Supplies	0	
	Total		<u>235,000</u>
TOTAL ACCRUED REVENUE AND FUND EQUITY			<u>\$240,000</u>

Expenditures

590-000-000	<u>PUBLIC AND AUXILIARY SERVICES</u>		
592-000-000	Bookstore		
592-000-510	Salaries		
592-000-512	Professional Staff-Manager	11,000	
592-000-515	Office Staff	<u>10,700</u>	
	Total		21,700
592-000-530	Instructional Mat. & Supplies		
592-000-536.10	Purchases - Books	166,000	
592-000-536.11	Beginning Inventory-Books	25,000	
592-000-536.12	Ending Inventory-Books	(20,000)	
592-000-536.20	Purchases - Supplies	30,000	
592-000-536.21	Beginning Inv.-Supplies	10,000	
592-000-536.22	Ending Inv.-Supplies	<u>(15,000)</u>	
	Cost of Sales		196,000
592-000-540	General Mat. & Supplies		
592-000-541	Office Supplies	875	
592-000-542	Printing and Duplicating	1,550	
592-000-544	Advertising	1,100	
592-000-545	Publications & Dues	<u>175</u>	
	Total		3,700
592-000-550	Travel and Meeting Expense	<u>550</u>	
	Total		550
592-000-570	Fixed Charges		
592-000-573	Telephone	500	
592-000-577	Interest	<u>1,800</u>	
	Total		2,300

Expenditures (Cont.)

592-000-580	Capital Outlay		
592-000-585	Office Equipment	<u>684</u>	
	Total		684
592-000-590	Other		
592-000-595	Prov. for Contingency	14,000	
592-000-596	Financial Charges and Adjustments	<u>700</u>	
	Total		<u>14,700</u>
	TOTAL ACCRUED EXPENDITURES AND FUND EQUITY		<u>\$239,634</u>
592-000-300	FUND EQUITY JUNE 30, 1969		<u>\$ 366</u>

Budget Terms Defined

CHART OF ACCOUNTS

Expenditures

510 Salaries
511 Administrative Staff
512 Professional Staff
513 Instructional Staff
514 Instructional Substitutes
515 Office Staff
516 Maintenance Staff
517 Operations Staff
518 Student Aids
519 Other

520 Contractual Services
521 Audit
522 Educational Consultants
523 Architectural Consultants
524 Financial Consultants
525 Engineering Consultants
526 Student Services Consultants
527 Legal Council
528 Service Bureau
529 Other

530 Instructional Materials and Supplies
531 Classroom
532 Laboratory
533 Technical and Vocational
534 Library
535 Audio Aids
536 Visual Aids
537 Books and Binding Costs
538 Subscriptions, Periodicals, Dues
539 Other - Title VI
539.1 Title VI

540 General Materials and Supplies
541 Office Supplies
542 Printing and Duplicating
543 Postage
544 Advertising
545 Publications and Dues
546 Custodial and Groundskeeping
547 Repair
548 Medical and First Aid
549 Other

550 Travel and Meeting Expense
 551 Meeting Expense
 552 Mileage - Intra-College
 553 Mileage - Other
 554 Travel - General
 555 Travel - Innovation and Experimentation
 556 Vehicles
 559 Other

 560 Fringe Benefits
 561 Group Medical Insurance
 562 Group Life Insurance
 563 Travel Accident Insurance
 564 Workmen's Compensation Insurance
 565 Tuition Reimbursement
 566 Remission - Employee Tuition Fees
 567 Medical Examination
 568 Professional Expense
 569 Other

 570 Fixed Charges
 571 Fuel - Heating
 572 Electricity
 573 Telephone
 574 Water, Sewerage and Refuse Removal
 575 Rental of Facilities
 576 Rental of Equipment
 577 Interest - Tax Warrants
 578 Interest - Bonds
 579 General Insurance

 580 Capital Outlay
 581 Site Acquisition
 582 Site Improvement
 583 New Buildings or Additions
 584 Building Remodeling
 585 Equipment - Office
 586 Equipment - Educational
 589 Other
 589.1 Title VI

 590 Other
 591 Student Aid
 592 Student Activities
 593 Debt Principal Retirement
 594 Tuition Charge-back
 595 Provision for Contingency
 596 Financial Charges and Adjustments
 597 Proprietary Expenses
 598 Clearing Account
 599 Other

ACCOUNT DESCRIPTION - EXPENDITURES

510 Salaries

511 Administrative Staff

This account includes the president, deans, directors, managers, and the stipend and released time of the divisional chairmen.

512 Professional Staff

This account includes personnel whose duties require a high degree of academic or specialized training to perform the tasks required; coaches and staff, consultants, counseling and guidance, health, student center, librarians, technicians, controller, head accountant, purchasing agent, bursar, engineers, etc.

513 Instructional Staff

This series of accounts is used to record salaries of personnel involved in direct instructional contact with the students, and immediate direct supervision of instructional personnel, such as department heads. Do not include deans and directors of functional educational activity centers.

514 Instructional Substitutes

This account provides substitute instructors.

515 Office Staff

This account includes secretaries, clerks, accountants, data processing operators, printing operators and general office personnel.

516 Maintenance Staff

This account provides for tradesmen and personnel working in the maintenance area.

517 Operation Staff

This account provides for custodians and groundsmen.

518 Student Aids

519 Other

This account provides for staff not included above. (Throughout the account description "Other" provides for items not specifically listed.)

520 Contractual Services

This group of accounts are charged with fees paid for professional services to persons not on the payroll such as certified public accountants, investment counseling, architectural, engineering, and medical. It does not include supplies or materials. Refer to the "Chart of Accounts" for a complete listing.

530 Instructional Materials and Supplies

531 Classroom

This account includes test papers, chalk, paper, ink, pencils, erasers, and other supplies of a general nature used by the instructor in the teaching process. This account will also be charged with curriculum supplies for college exhibits, and supplies for in-service training of instructors. Expenditures for student workbooks, music supplies, physical education supplies, paints, paint brushes, crayons, oils, cleaners, printing of classroom materials, guides and manuals, magazines and periodicals for classroom use are included here.

532 Laboratory

This account includes chemicals, supplies for operation of equipment used in instructional process, prepared slides, foods in home economics courses, etc.

533 Technical and Vocational

This account includes parts, metals (bar stock), sheet metal, welding rods, wood, gas, oil, grease in automotive courses, electrical wires, oils, cleaners, etc., used in technical vocational courses and are consumed or used in the instructional process. Small tools are included.

534 Library

This account includes library supplies and materials--glue, paper stock, cording, cover stock, etc.--necessary to bind books, newspapers and periodicals for repair or storage purposes.

535 Audio Aids

This account includes records, tapes, and other materials supplemental to the audio portion of instruction. Only materials of an audio nature are entered to this account. Audio-visual materials will be entered to Account 536, Visual Aids.

- 536 Visual Aids
 This account includes filmstrips, slides, television tapes, films, charts, maps, exhibits, teaching machine supplies -- rental of audio-visual aids is included. Photographic films, solutions, camera accessories, darkroom supplies are included in this account.
- 537 Books and Binding Costs
 This account includes the cost, including freight, of library and bookstore books. It also includes the cost of binding periodicals or repairing books by a commercial company.
- 538 Publications
 This account includes newspapers, magazines, publications, and other periodicals for general use in the college library. Publications of professional societies which appear at regular intervals of less than a year and continue indefinitely.
- 539 Other
- 540 General Materials and Supplies
- 541 Office Supplies
 This account includes letterheads for correspondence, sulfite manifold papers for copies, carbon papers, and printed stationery are included. Forms include all printed single or manifold copies, with or without carbon inserted, carbons for forms. Accounting pads, accounting forms, etc., are included. This account includes scratch pads, paper clips, wastebaskets, desk trays, ribbons, pencils, pens, erasers, staplers, desk top items, file folders, indexes, etc., duplicating fluids, printing inks, cleaners, solvents, stapling and binding supplies, etc. It includes all paper stock used in duplicating and printing; punch cards, tapes, reels, ribbons, process sheets, data sheets, report sheets, etc., whether individual or collated, pin-fed forms used in data processing.
- 542 Printing and Duplication
 This account provides for commercial printing and costs of duplication by the college printing department.
- 543 Postage
 This account provides for all postage requirements.

- 544 Advertising
 This account provides for newspaper or periodical notices or advertisements. Expenditures are recorded here for costs of all media which disseminates information on college activities to the general public and to the students and staff. All advertising of college events is charged to the advertising accounts. This account includes the general catalog of courses offered by the college.
- 545 Publications and Dues
 This account is used to record expenses related to institutional memberships in professional organizations paid for by the college. Membership includes subscriptions to magazines and periodicals of a professional nature or general interest to faculty and supportive staff members. Individual memberships are to be included under professional expense allowance.
- 546 Custodial and Groundskeeping
 This account provides for cleaning compounds, rags, waxes, mops, brooms, pails, and other items used by the custodian in performing his duties, and seeds, sod rakes, rake brooms, shovels, etc., used by groundskeepers to maintain the grounds.
- 547 Repair
 This account provides for repair materials and service contracts. This series of accounts is charged with all materials purchased and stored so that it is available for immediate use to make repairs to buildings, grounds and equipment. It includes parts for plumbing, electrical, heating and air conditioning equipment. Glass, lathing, bricks, plaster, tars, etc., for structural repairs are included. Do not charge any custodial supplies to this account.
- 548 Medical and First Aid
 This account provides for bandages, band aids, medical pills, first aid kits, scissors, tongue depressors, medications, etc., used in the first aid room or dispensary.
- 549 Other

- 550 Travel and Meeting Expense
- 551 Meeting Expense
This account provides for all expenses associated with meetings within the college district.
- 552 Mileage - Intra-College
This account provides for the reimbursement of travel by car within the college district.
- 553 Mileage - Other
- 554 Travel - General
This account provides for travel outside the college district.
- 555 Travel - Innovation and Experimentation
This account provides for special trips to seek out new ideas and information for the general improvement of the college.
- 556 Vehicles
This account provides for gas, oil, grease, tires, tubes and items necessary to maintain, repair and operate equipment.
- 559 Other
- 560 Fringe Benefits
This group of accounts is used to record the portion of insurance, etc., paid for by the community college. It does not include the portion withheld from the employees' wages when both the employee and the community college contribute toward the benefit. The account "Remission- Employee's Tuition Fees" is charged with the portion of the tuition, laboratory, or other fees which are a discount to employees from regular fees charged students when an employee takes courses in the college. The full amount of tuition and other fees is credited to the Income Account. The difference between full tuition and fees and amount actually paid by the employee is charged to this account. See "Chart of Accounts" for a complete listing.

570 Fixed Charges

All insurance purchased by the college will be charged to this account. Rent paid for occasional rental of educational equipment will be charged to this account. Rent paid for equipment, machines, etc., used in the supportive function is recorded here. Do not include lease/purchase agreements--handle in capital outlay group of accounts. This account is used to record rental of buildings or space used by the college. Interest charges for banks and tax amounts are recorded here. See "Chart of Accounts" for complete listing.

580 Capital Outlay

581 Site Acquisition

582 Site Improvements

These accounts are used to record capital outlay for land and site improvements and all expenses incident thereto.

583 New Buildings and Additions

This account records all contractual costs for construction of a new building, and records all costs related to the extension or addition to an existing building which actually adds to the existing floor space and increases the structural volume by the addition or extension. Internal structural changes are not extensions or additions to a building.

584 Building Remodeling

This account provides for remodeling that may be internal, external, or both, which results in actual structural changes in appearance. Painting or refurbishing of interior or exterior are not capital outlay for remodeling and renovating. These are maintenance costs.

585 Equipment - Office

Generally this account provides for office equipment for all areas. Items having a life expectancy of five years or more and a purchase price of \$10.00 or more would be included in this account.

586. ✓ Equipment - Educational

Generally, this account provides for educational equipment. Items having a life expectancy of five years or more and a purchase price of \$10.00 or more would be included in this account.

589 Other

590 Other

591 Student Aid

This account is charged with expenditures for student aid in the form of fellowships, scholarships, prizes, loans, and work study program.

592 Student Activities

This account is used to record expenses incurred in auxiliary enterprises, student activities, and any other activity centers to which they are appropriate, such as concerts, lectures, etc., to which admissions are charged.

593 Debt Principal Retirement

This account provides for the retirement of general obligation bonds issued to construct college facilities.

594 Tuition Charge-back

This account provides for the tuition costs charged by other community colleges for students from the college district attending classes not provided by HARPER COLLEGE.

595 Provision for Contingency

This account provides for unforeseen expenses. The Board of Trustees must approve any transfer to the appropriate expense account.

596 Financial Charges and Adjustments

This account is used to record expenditures or adjustments related to financial transactions which result in an expense to the college; record inventory losses and write-off because of obsolescence; record write-offs of accounts receivable for uncollectible tuitions, loans, etc; record differences between actual cash counts and computed or tabulated amounts which were to be collected. This includes differences in the auxiliary enterprise, student activities, tuition collections and any other activity where the actual amounts which should have been received can be computed or recorded on a cash register or machine tape.

- 597 Proprietary Expenses
This account provides for the recording of depreciation and the loss on the sale of capital assets.
- 598 Clearing Accounts
This account provides for temporary accounts that receive and disburse funds for a specific purpose.
- 599 Other

Fisco-Educational Budget

THE FISCO-EDUCATIONAL BUDGET

I. The Budgetary Process

The budget is more than a statistical tabulation of numbers that show anticipated revenue and expenditures. It is the financial interpretation of the on-going educational program for one year beginning July 1 and ending June 30.

Fisco-educational planning is a continuous process that should culminate in the development of a budget that accurately expresses the district's educational program for the ensuing year.

Evaluation of the budget at the end of a fiscal year must include an evaluation of the educational program in order to appraise the total district's operation.

II. The Budgetary Cycle

The budgetary cycle consists of the evolution, implementation, and evaluation of the budget. This cycle can be outlined as follows:

- A. Preparation
A faculty function
- B. Presentation
A faculty administrative function
- C. Adoption and Authorization
A Board of Trustees function
- D. Administration and Implementation
A faculty administrative function
- E. Evaluation
A combined faculty and Board of Trustees function

The budget cycle for Harper College is as follows:

- A. July - A tax survey is started in order to determine the probable assessed valuation that will be officially announced in March. Long-range budget figures are updated based on the budget year that ended June 30.
- B. August - Tax survey continues. Other records are updated based on fiscal year completed June 30.

- C. September - October - Salary committees are formed by various staff groups.

Preliminary revenue and expenditure estimates are started. (The accuracy of estimates depends on the estimated assessed evaluation that will be announced in March and the estimated number of new students who will attend the district next September.)

- D. October-November - An enrollment study for the following year is completed.

Staff salary committees continue to work on salary proposals.

Board of Trustees Budget Committee establishes a detailed budget calendar.

Budget requests sent to deans, division chairmen, and other activity cost centers.

- E. November-December - Overall revenue and expenditure estimates are completed.

- ✓ F. December-January - Budget requests from faculty are received and tabulated.

- ✓ G. January-February - Salaries for all staff members completed.

Budget requests from faculty tentatively approved subject to available funds.

- H. March-April - The assessed valuation is normally announced by the County Clerk during March.

Finalize budget revenue and expenditures.

- ? Requests for fall orders sent to deans, divisional chairmen and other activity cost centers.

- ✓ Requisitions from faculty tabulated and prepared for bidding. Bids approved by the Board of Trustees.

- ✓ Purchase orders issued for fall equipment and supplies.

I. May-June - Budget hearing completed.

Board of Trustees approves and adopts budget.

Tax levy filed.

J. July - Budget in force for the new fiscal year.

Repeat budget cycle for the following year.

The following chart shows the budget cycle as a chart.

THE BUDGET CYCLE

July	Aug.	Sept.	Oct.	Nov.
The Tax Survey is begun	Revenue and Expenditure Report are finalized for the previous year	Salary Committee formed by the staff Budget estimates started	Tax Survey completed Enrollment Study begun	Budget Estimates requested from faculty Budget Calendar completed

Dec.	Jan.	Feb.	March	April
Enrollment Study completed Overall budget estimates completed	Staff salary requests analyzed Budget requests tabulated	Staff Salaries approved Budget requests tentatively approved	Assessed Valuation announced Finalize Budget Revenue and Expenditures	Fall equipment and supply bid approved by Board Fall equipment and supplies ordered

May	June	July	June
Budget hearing scheduled	Trustees approve Budget Tax Levy filed	Budget in force for new fiscal year Begin work on the following year's budget	

The fiscal year is from July 1 to June 30.

III. Budget Considerations

All budget projections are based on estimates and appraisals of the following items:

A. Enrollment

Harper College is expanding at a rapid rate. The fall enrollment study provides key information for budget projections. State aid revenue and other revenue sources are based on the enrollment estimates.

B. Class Size

The college's average number of students per section is 21.8. Any change in this average will directly affect the budget.

C. Educational Program

Any basic changes in the college's educational program must be considered with regard to the potential financial requirements that may be required to support it in current and future years.

D. New Staff

An expanding college requires the addition of instructional personnel. Consideration must be given to increasing supportive services in the areas of administration, instruction and student services.

E. Staff Salary Increases

In order to attract new staff members and retain existing staff members, salaries must be given careful consideration. Salaries represent the largest expenditure in the Educational Fund budget.

F. Assessed Valuation

District 512's tax base is expanding rapidly. Budget estimates during September through March are based on an assessed valuation that will not be announced until March or April. By the time the assessed valuation is announced, many budget commitments have already been made.

G. State Aid Revenue

Every two years the legislature meets and, among many other items, considers the possibility of increasing state aid to schools. Any change in the current support bill will directly influence the budget.

H. Tax Rate

The college's tax rate in the Education Fund is \$.11 per \$100 of assessed valuation. A decision to request an increase in this rate from the district's residents must be made well in advance in order to provide revenue for the current budget.

I. Other Sources of Revenue

A continued effort to develop funds through state, federal and private grants must be considered. District 512 has been very successful in developing other sources of revenue to support the educational program.

J. Prudent Budget Planning

Consideration must be given to estimating budget revenue and expenditures at a level that will maintain a sound financial basis. In a rapidly expanding district like District 512 consideration must be given to estimating many variables in a way that will allow a reasonable margin of error.

K. Historical Cost Information

Because historical cost information is not available, the estimates of indirect expenses are subject to a larger margin of error than would ordinarily be necessary.

L. Vocational Technical Reimbursement

The current support rate of 50% for vocational technical programs is subject to change. Current information indicates it could drop to 20% in the next several years. If such a drop did occur, it would have a significant effect on the budget.

M. Non-Resident Tuition Income

As new community colleges are formed, non-resident tuition will be reduced significantly. This will result in a significant drop in income.

Educational Program

THE HARPER COLLEGE EDUCATIONAL PROGRAM

Among the thousands of students who attend Harper College, there exist noticeable intellectual and emotional differences. The utmost concern of our college, therefore, is to dedicate itself to maintain and constantly improve our school system wherein these differences are ascertained early and catered to deliberately throughout the student's tenure in our college. Our educational programming is designed to reach each student to help him develop and reach that degree of fulfillment that is rightfully his.

I. The Educational Program of Harper College

The spirit in which Harper College has been established is reflected in its name. William Rainey Harper, first president of the University of Chicago, is generally credited with having first used the term "junior college" when, in 1896, he reorganized the University into two major divisions. It has been said that no president has done so much for the University; during his tenure the university extension service was founded, the four-quarter system instituted, and the university press brought into being. Harper's tremendous intellect, energy (he continued, while president, to chair his department and to teach full time) and foresight helped to raise the prestige of scholarship and teaching as professions to their present high levels. His innovations changed the character of higher education in America.

A. Educational Philosophy

William Rainey Harper College proposes to carry on in Harper's innovative tradition. The district it will serve requires a college that is finely attuned to its needs--one that will provide opportunities for its growing population and that will train leaders and workers for its expanding economy. To those ends, the Board of Trustees of Harper College have adopted the following statement expressing their general philosophy:

To provide an outstanding program of higher education for the community it serves is both the promise and the guiding philosophy of William Rainey Harper College. Created by a community responsive to the contemporary insistence on more education for more of its citizens, the College is determined to meet the particular educational and vocational requirements of each student and thus serve the community at large.

For a true community college answers to the demands of the total community. In our community, what are these demands?

In addition to the specific need for two years of high-quality, transferable collegiate credit, the College must recognize the more general but no less important requirement of educating all of its students for a meaningful role in a free and fluid society which promises increased leisure time. Basic to responsible participation in society is the student's realization of his contribution in voting more intelligently, producing more efficiently through the acquisition of a saleable skill, and adapting more readily to a complex society. In view of the twin sober realities of the complexity of a dynamic society and the knowledge explosion, the student today must not only learn what is known but also how to acquire knowledge not yet extant.

With a commitment to the dignity and significance of each student, the College will endeavor to bring the student to a realization of what place he can make for himself in modern society and to provide the necessary training for his social and personal goals. To this end, the College must create an environment conducive to the development of sound standards of thinking and conduct and must provide those cultural experiences which open to the student the heritage of the educated man.

B. Specific Educational Objectives

Within this philosophical framework, Harper College has adopted the following specific objectives:

1. Transfer Program. To offer the first two years of transfer or pre-professional education of the highest quality to each student and to prepare him within his chosen field of study with a sound background commensurate with the first two years of education at a four-year college or university.

2. Career Program: To provide technical-vocational training programs, with certification, to enhance the student's employment opportunities; to provide retraining courses to facilitate the student's adjustment to and reemployment in a labor market of changing technological demands.
3. General Education: To provide appropriate general education for all citizens, assisting them in preparing for a more effective participation in a free society as well as for personal and cultural enrichment in an era which promises more and more leisure time.
4. Adult Education: To offer opportunities for adults in the community to initiate or to continue a collegiate education.
5. Comprehensive Counseling Services: To complement the educational programs through an effective counseling service which provides guidance and assistance to each individual student.
6. Community Services: To encourage the use of its facilities and services for education and cultural purposes to all citizens of the community.

The establishment of Harper College, together with its philosophy and objectives, reveals the awareness of a need in modern society, one that has given rise to the junior college movement. The junior colleges' twin orientations of service to their students and service to the communities they serve are the emerging pattern in American education.

II. The Emergence of the Junior College in America

The junior colleges compose the fastest-growing portion of American education today, both in terms of the numbers of them being established and of their enrollments. Their phenomenal growth seems to be the result of demand stemming from growing population, technological advance in the society, and limitations in the traditional college system.

Since the founding of the first public junior college in Joliet, Illinois, in 1901, the number of junior colleges has grown to around 700. Edmund J. Gleazer, Jr., Executive

Director of the American Association of Junior Colleges, has estimated that some 500 new ones will be established within the next decade. Growth is so rapid that statistics on enrollment are badly out of date as soon as they are published; current enrollment estimates range from 800,000 to 1,250,000, but the U.S. Office of Education estimates of 1974 junior college enrollments are only slightly higher than the latter figure. But no matter which statistics are cited, the fact of rapidly growing demand for the services a junior college can provide is clear.

Enrollment in public junior colleges, which are growing at higher rates than private institutions, will almost double during the decade. More significantly, however, the non-first-time enrollment in public junior colleges is expected to grow to over one and a half times the number of students enrolling for the first time by 1974. Also, part-time enrollment is expected to increase faster than full-time enrollment. These expectations suggest not only that junior colleges are likely to achieve greater holding power, but also that the number of persons who will be seeking opportunities for continuing education and other special programs will increase.

Part of the demand for these services is the natural result of population growth. The "baby boom" of the late 1940's has become the "young adult boom" of today. Probably more significant, however, is the continued technological advancement in business and industry. More and more people recognize that a high school education is no longer sufficient; occupational security and advancement are ever more dependent on education and training beyond high school.

The kinds of services typically offered by the junior colleges are indicated by the "Specific Objectives" of Harper College just quoted. The first objective, to provide the equivalent of the first two years of college education, will become increasingly important. Demands on universities are such that they are becoming ever more oriented toward specialization and post-graduate research, with the result that undergraduate education receives relatively less emphasis. Also, university admission policies are becoming more selective. The junior colleges will enable students who for some reason (finances, test scores, immaturity) were unable to enter a university as freshmen to do so as fully prepared juniors. In California, for example, the hierarchical advancement of students from junior colleges to the universities relieves the pressures

on the universities to cope with freshmen and sophomores, whose attrition rates are normally high. The hierarchical advancement of students from high school to university by way of the junior college is inherently more efficient than the "weeding out" process that normally takes place in the university. More states will move toward coordination of their facilities for higher education, as Illinois is currently doing, and the importance of this role of the junior colleges will become still more significant.

An increasingly important service provided by junior colleges, one not usually duplicated in four-year colleges, is technical training. For example, the National Science Foundation has estimated that 64,000 technicians per year will need to be trained to meet 1970 demands; the current rate is 30,000 per year. The complementary pressures of labor market demand for skilled people, and lack of opportunity for the unskilled, will create further demand for this junior college function.

A third important service provided by junior colleges is adult education for people who are not necessarily pursuing career goals. As society becomes more complex, more people seek further education strictly for personal development and the satisfaction they derive from feeling that they are staying in touch with a rapidly changing world.

The junior colleges provide these services through an orientation distinctly different from that of other educational institutions. They are devoted to the dissemination more than to the advancement of knowledge. Their admissions policy is open-door, opening the possibility of higher education to all. They place great emphasis on counseling and guidance in order to best meet the needs of individual students.

They are also particularly attuned to the needs of the localities they serve. They provide low-cost **higher** education within commuting distance of their students' homes (one of the major problems of the junior colleges has been parking facilities), thus enabling those who cannot afford to, or do not want to, leave home to attend college the chance for higher education. The junior colleges also keep in touch with the needs of industry in their areas for special kinds of employees, and through tailoring their curricula and matching student abilities to employment

opportunities through their counseling and guidance programs, they provide a needed service for local industry as well as for their students.

III. The Need for William Rainey Harper College

The need for Harper College has evolved since 1950. It is based on the rapid growth of the population and economy within the college district. That growth is in turn the result of rising incomes, increased mobility via the automobile, and congestion and obsolescence in the core city of Chicago. The district's location on one of the radial transportation corridors out of Chicago, its proximity to the locations of new employment centers, and its abundance of vacant land are among the dominant reasons for its growth.

A. Growth in the Harper College District

The main transportation influences on the college district have been radial. The Chicago and Northwestern Railroad extends radially through the center of the district from Des Plaines to Barrington, and the older, more densely settled portions of the college district such as Mount Prospect, Arlington Heights and Palatine straddle the radial rail line. The railroad was probably influential in establishing these communities, especially Arlington Heights, as small rural service centers.

However, a much more important influence on the district communities than railroads has been exerted by roads and highways. Important radial arterial roads that have had an influence in this sector are: Rand Road, Northwest Highway and Higgins Road. These roads are, for the most part, four or more lanes wide and access to them is unrestricted. The Northwest Tollway is the only limited access highway that traverses the district. Closer to Chicago, and outside the college district, this expressway connects via Route 194 and Route 94 (the John F. Kennedy Expressway) to provide major access to the City of Chicago.

Since 1950 most of the significant industrial development within the district has taken place near or adjacent to these roads. This industrial development is largely oriented to highway travel and is only secondarily influenced by the railroad. Before World War II,

industrial decentralization did not really affect the district. Melrose Park, to the northwest of the City of Chicago but closer in than the district, gained about 1,000 workers.

But the real impact of industrial growth occurred in the postwar period. Much industrial development occurred in northwest communities near the district, but closer to the City of Chicago in communities such as Melrose Park, Schiller Park, Addison, and the old commercial center of Des Plaines. Early in the postwar period ten firms were established in Wheeling and in Elk Grove. The Centex Industrial Park, one of the largest such parks in the nation, was established in Elk Grove, largely independent of the main rail lines, and has been responsible for a significant increase in employment within the district.

The development of O'Hare International Airport has affected the growth of economic activity within the district in several ways. First, the airport itself is an important employment center. Many of the people who work there probably live in the district. Second, the airport has attracted a large amount of commercial and service activities on its periphery that primarily service customers that use and visit the airport. Some of this activity has spilled over into the district. Third, the airport has attracted industry into the surrounding area. Some of these industries are directly related to the functions of the airport; but, more important, many businesses and industries, particularly branches and subsidiaries of national firms, are attracted by level of development which the airport represents--the availability of utilities, services, communications networks, and convenient access to suppliers or customers throughout the country.

Other factors related to transportation are partly responsible for the recent rapid growth within the college district. Until 1950, large portions of the northwest section and particularly the district had not been as extensively developed as other suburban sectors in suburban Cook County. The northwest sector, including the district, has traditionally been an interstitial area of suburban Cook County. However, circumferential railroads and expressways have had little influence on the outer portions of the northwest sector in which the district is located. As a result,

while areas closer to the center of the metropolitan area and other directional sectors in suburban Cook County were rapidly being developed, the outer portions had large amounts of cheap, vacant and agricultural land available for development. Combined with improved radial expressway access to the center of Chicago and the proximity of O'Hare Airport, the availability of cheap, vacant land has been a major factor spurring both economic and residential growth in the district.

The individual character of a college grows out of the socio-economic conditions of the community, and the college must respond to community needs if it is to be successful and fulfill its role in the broader educational system. For these reasons, it is important to understand the dynamics of the economy and the population so that the junior college can take advantage of and respond to the opportunities and needs it represents.

Whether population growth or economic growth--they do not necessarily go hand-in-hand--will have the more significant influence on the district's future, the two are apparently becoming more interdependent, and we suspect that eventually, industrial forces will have the most far-reaching influence in changing the character of the district, though population growth has dominated up to now.

B. Employment Growth

Employment opportunity within the district is one of the factors to be considered in determining Harper College's curriculum and space needs, because the college can contribute to the district's industrial well-being by providing industry-oriented programs.

Until only recently, the growth of employment in the district has consistently lagged behind population growth; this is the usual pattern in many suburban areas of large metropolitan regions. However, population growth itself ultimately becomes an attraction for economic expansion. In similar areas where more complete information is available, employment in activities directly related to local population and industry ranges from 600 to 900 persons per 10,000

population. For the college district, this means that employment in trade and services now may range from 14,000 to 20,000.

By 1964, employment within the college district was almost six times as large as it was in 1955. Considering that the district's population almost quadrupled from 1950 to 1960, it would appear that its employment is growing at a more rapid rate than its population. However, different time periods and absolute numbers may present misleading comparisons. We estimate that the college district has been adding approximately 12,000 people a year to its population in the fifteen year period from 1950 to 1965. Between 1955 and 1964, we estimate that, on the average, about 2,000 jobs per year were added to the district's economy. However, the population base of approximately 32,000 in 1950 was considerably larger than the employment base about 4,000 in 1955. Although employment has been growing relatively faster than population in recent years, population substantially exceeds the number of jobs in the district.

The college district is now feeling the major impact of employment growth that occurred in most Chicago areas before 1960. Its employment growth was greater after 1960 than in the preceding five years, in contrast to trends in the metropolitan area, Cook County, and the northwest suburbs. Before 1960, much of the employment growth in the northwest suburban area occurred outside the college district. However, after 1960 the college district accounted for a major share of employment growth. For example, from 1955 to 1960, the college district accounted for only about 14% of the employment growth in the northwestern area, while in the four-year period after 1960 it accounted for almost half.

The college district and Chicago metropolitan area have a similar industrial composition, in that both areas have large concentrations of employment (over 10%) in fabricated metals, electrical machinery and non-electrical machinery. However, the college district has been growing at a faster rate in these industries and, as a result, is more specialized in these fields than is the metropolitan area as a whole.

On the other hand, professional and technical workers are in great demand in the electrical and non-electrical machinery industries. Craftsmen and other skilled workers are required in large numbers by the metalworking industries to make fabricated metals and non-electrical machinery. The requirement for semi-skilled operators is high, particularly in the electrical machinery industry.

C. Population Growth

The size of the student body at William Rainey Harper College, its needs for physical facilities and development of its curriculum will depend largely on the future growth and characteristics of the college district population.

The population of the college district quadrupled between 1950 and 1960, growing from 32,000 to 129,000; by 1970, we estimate, the population will more than double, growing to about 325,000, and by 1980 will exceed 500,000 (Table 1). The district's rate of growth is greater than that of suburban Cook County as a whole.

TABLE 1

RATES OF CHANGE AND ESTIMATED FUTURE
POPULATION IN THE HARPER COLLEGE DISTRICT

<u>Period</u>	<u>Average Annual Rate of Change</u>	<u>Year</u>	<u>Estimated Population</u>
1960-1965	10.9%	1965	216,000
1965-1970	8.5	1970	324,800
1970-1975	6.0	1975	434,600
1975-1980	3.6	1980	518,800

Sixty percent of the district's residents are employed in white-collar occupations; substantial numbers of them have annual incomes of \$10,000 or more. Reflected in the relatively high socio-economic standing of the district as a whole is the fact that a majority of adults over 25 years of age have had some education beyond high school.

These indicators, taken together, reflect future demand for higher education within the district. Large numbers of children will come of college age within the next ten to fifteen years; many of them are the offspring of parents who value education highly because their own occupational status and incomes depend on education, and who will thus encourage their children to seek higher education. An increasing number will be the offspring of parents who did not have an opportunity to obtain a higher education and who will seek to advance their children's education beyond their own achievement level.

The age distribution in the college district has important implications for future development of the college. A high proportion of persons under fifteen years of age indicates a potential sustained demand for enrollment. In 1960 over 40% of the district's population was in this category. Large enrollment increases in the public schools suggest that this proportion has not appreciably diminished.

The two largest groups within the district according to age are children 5-14 years old, who make up nearly a quarter of the district's population, and adults 25-44, who compose a third of the population. Less than a fifth of the population is over 45 years old.

D. Student Body Size

William Rainey Harper College will become one of the more significant new institutions responding to the need for increasing opportunities for higher education. Size alone will be one determinant. By 1974, we estimate that full-time equivalent enrollment in Harper College will be approximately 5000 students. This will be well above the average enrollment (1200-1500) in junior colleges at that time. By the academic year 1979-1980, we estimate that the enrollment in Harper College will expand even further--reaching approximately 9000 full-time equivalent students.

E. Enrollment Projections

Future enrollment at Harper Junior College has been estimated on the basis of a careful evaluation and analysis of district and regional population characteristics, high school enrollment, patterns of college attendance, the area's growth potential and the experience of other junior colleges newly established in similar districts. These estimates are summarized in Table 2.

TABLE 2

SUMMARY OF ENROLLMENT PROJECTIONS FOR HARPER COLLEGE
1968-1980

<u>College Year Ending</u>	<u>Full-time Students</u>	<u>Part-time Students</u>	<u>Total Head Count Enrollment</u>	<u>FTE Enrollment</u>	<u>FTE Day Enrollment</u>
1968	670	940	1,610	1,070	980
1969	1,220	1,950	3,170	2,050	1,860
1970	1,550	2,790	4,340	2,740	2,470
1971	1,720	3,450	5,170	3,190	2,860
1972	1,990	4,370	6,350	3,840	3,430
1973	2,270	5,000	7,270	4,400	3,920
1974	2,620	5,760	8,380	5,070	4,520
1975	2,850	6,260	9,110	5,510	4,910
1976	3,270	7,510	10,780	6,460	5,750
1977	3,570	8,220	11,790	7,070	6,290
1978	3,960	9,110	13,070	7,830	6,960
1979	4,450	10,240	14,690	8,800	6,830
1980	4,650	10,690	15,340	9,200	8,180

Note: Projections have been rounded to the nearest multiple of 10.

Source: Prepared by Arthur D. Little, Inc.

IV. Educational Programs at Harper College

The educational philosophy of the open door poses a real challenge for a newly organized two-year institution to develop a truly comprehensive program. Democratization of education is the cornerstone of this policy, and as such, a broad array of educational programs must be provided to meet the needs of the students with different abilities and from different educational and socio-economic backgrounds.

A. Program Spectrum

Harper College, like other community junior colleges, has four basic elements in its educational program spectrum:

1. Transfer programs in the liberal arts and sciences for students intending to continue their education at a four-year college or university;
2. General education as a core program for all students, and/or as a terminal program for students not seeking to further their education beyond the junior college;
3. Occupational education in preparation for immediate employment upon graduation in a technical, semi-professional or other vocational pursuit;
4. Adult education, continuing education, and special programs specifically designed to pursue a sequence of courses or to serve the purpose of casual interest.

As principal functions intertwined with the educational programs, Harper College provides:

1. Extensive guidance and counseling services; and
2. A full range of community services--from the provision of personnel to assist community organizations to the opening of facilities for frequent community use.

The diversity of junior college educational programs and the potential impact of its functions require careful planning and administration if the institution is to retain its identity and provide a cohesive community influence. The educational and ancillary programs must thus respond to a variety of individual needs.

Students enrolling at Harper College will range in age from 16 to 65. The heterogeneity of student backgrounds, and the students' overlapping and sometimes conflicting interests and abilities, require careful placement testing as well as extensive guidance and counseling to ensure that the student is directed to a program suited to his particular needs.

Although the open-door policy ensures students of admission, provided they meet minimum requirements established by law, it does not assure them a free selection in pursuing a particular educational program. Placement tests conducted and evaluated by professionals in student personnel services are essential in helping students make educational plans consonant with their interests and abilities.

The placement process is imperfect, however. Once a student enrolls in a particular program, his performance should be continually reviewed and the student made aware of the alternatives before him. Reportedly, it is seldom easy for a student to know of or understand precisely what alternatives are available if he loses interest or fails in his original program. And too often, lines of intracollege transfer are more rigid than those found in the articulation between two-year and four-year institutions.

At the end of the first year, the most drastic change in a student's status is likely to occur. During, and at the completion of the first year for example, a student should have an opportunity to reassess his educational program and change direction if necessary. A student making this self-appraisal requires professional assistance--particularly, if reassessment involves a change from a prestige program to one considered a "step down."

Student choice depends on the availability of a broad spectrum of courses and programs. A basic educational program has been established as the framework within which specific guidelines for transfer programs, general education, and occupational education have been developed. The basic educational program is shown in Table 3.

TABLE 3

THE BASIC EDUCATIONAL PROGRAM

Life Sciences

General
Biology
Anatomy and Physiology
Microscopy
Zoology
Botany

Graphic Arts

General
Commercial Art
Photography
Publishing and Printing
Editorial Writing
Journalism
Millinery

Mathematics and Physical
Science

General
Mathematics
Physics
Chemistry
Earth Science
Astronomy

Business Education

General
Accounting and Bookkeeping
Finance
Data Processing
Management
Typing
Shorthand
Marketing
Business Machines

Social Sciences

General
Anthropology
Economics
Geography
History
Political Science
Psychology
Sociology

Agriculture

Ornithology and Horticulture
Landscape Architecture

Humanities

General
Art
Drama
English
Foreign Languages
Music
Philosophy
Speech

Health Sciences

Registered Nursing
Vocational Nursing
Dental Technology
Medical Assistance
X-ray Technology
Sanitation
Hospital Training
Inhalation Therapy

TABLE 3 (Cont.)

Services

Cosmetology
Fire Science
Library Assistance
Nursing Education
Political Science
Recreational Leadership
Welfare Aid

Other

Physical Education
Library Technology
Education
Home Economics

Occupational Education

General
Aeronautical Technology
Air Conditioning
Building Trades
Ceramic Technology
Drafting Technology
Electrical Technology
Electronic Technology
General Engineering
Engineering and Technology
Industrial Management Supervision
Industrial Technology
Machine Operation and Repair
Auto Maintenance and Repair
Metallurgical Technology
Metal Trades
Textile Technology
Welding
Architecture
Business Equipment Technology

Financial Program

COLLEGE FINANCE EXPLAINED

On the surface, college finance appears to be quite complicated. This problem stems from the use of "Fund Accounting," rather than commercial accounting used by businesses. Actually, the two systems of accounting are based on the same principles. The basic difference is that commercial accounting uses one set of books (accounting records) to cover the entire operation. A college district uses five or more sets of books to cover the entire operation. Each set of books has a specific purpose as defined by law, and can only have certain expenses charged to it. Each of these sets of books are called a "Fund." For instance, the Bond and Interest Fund can only pay for the retirement of bonds and annual interest payments on these bonds. A fund is one set of books created by law to pay for specific college expenses as defined by law.

College District 512 has the following funds established by the Board for the purpose of conducting business efficiently and in accordance with college law. Of the eight funds, only the Education, Building, and Bond and Interest receive and levy taxes. The other five funds are either self-financing or are adjuncts to the three main funds.

A. Education Fund

Established for the purpose of financing the cost of the entire academic program. This fund finances the cost of instructional, administrative and professional salaries, supplies and equipment; library books and facilities; maintenance of instructional and administrative equipment; other incidental costs pertaining to the educational program. This fund in College District 512 has a tax rate of 11¢ per \$100 of equalized assessed valuation.

B. Building Fund

Established for the purpose of maintaining and improving existing buildings and grounds as well as the fixtures and equipment which are a permanent part of the buildings and grounds. This fund also finances the cost of custodial salaries, and insurance on the buildings. This fund is also permitted to accumulate funds for the construction of buildings and site acquisition. College District 512 has a building fund tax of 4¢ per \$100 equalized assessed valuation.

C. Bond and Interest Fund

Established for the purpose of constructing new or adding to existing buildings. Also used to finance the purchase of new sites. Present College District 512 tax rate is approximately .056¢ per \$100 assessed valuation. This rate decreases proportionately as bond issues are retired and increases if new building or site bond issues are approved if the assessed valuation remains constant. Proceeds from the sale of bonds are deposited and accounted for in the Site and Construction Fund.

D. Site and Construction Fund

Established for the purpose of the acquisition of grounds, improvements thereon, construction of buildings, and the acquisition of equipment. This fund is created from the proceeds of bond issues. The retirement of principal and interest is provided for by taxes through the Bond and Interest Fund.

E. Working Cash Fund (Optional)

Established for the purpose of enabling the district to have in its treasury sufficient money to meet demands thereon for ordinary and necessary expenditures. This is a loan fund and monies can be transferred from it to the Education or Building Funds. All monies, loaned, however, must be repaid in full within one year. The tax rate for this fund in College District 512 has not been provided for under current legislation. If established, this fund would be financed through the sale of bonds. A referendum is not required to establish this fund. This fund upon reaching a balance equal to 75% of the last Education Fund levy can no longer be increased.

F. Trust and Agency Fund

Established for the purpose of accounting for funds that are held in trust by the college for an organization or for a restricted purpose. Student activity funds, work study funds, loan funds, grants, and scholarships are examples of items included in this fund.

G. Auxiliary Enterprises Fund

Established for the purpose of accounting for funds used in the operation of the bookstore, cafeteria, and other auxiliary enterprises.

H. Capital Asset Fund

Established for the purpose of accounting for the value of land, buildings, and equipment. At the end of each year assets that have been purchased during the year are transferred from the various operating funds to this fund.

In the same way that expenses must be charged to the correct fund, income must be credited to the correct fund. An easy way to consider a fund is to think of it as a separate checking account located in different banks. Each fund then must have sufficient income to pay its expenses, or it will become overdrawn.

Money cannot be permanently transferred from one fund to another fund. The Working Cash Fund may be dissolved by Board action and deposited in the Educational Fund. Each fund, then, is a separate operation receiving its own income and disbursing its own type of expense. In order to continue operating, income must equal expense. If expense exceeds income, either income must be increased or expenses decreased.

Taxes - College District #512

The major source of income for our college is real and personal property taxes. These taxes are based on the equalized assessed valuation of homes, businesses, factories, farms, land and personal property. The values assigned to this property are determined by the County Assessor's office and the Township Assessor. College District 512 has no control over this process. Our total tax rate is 20.6¢ per \$100 of equalized assessed valuation. This means that a home with an equalized assessed valuation of \$10,000 would pay the district \$20.60 in property taxes through the Township Collector.

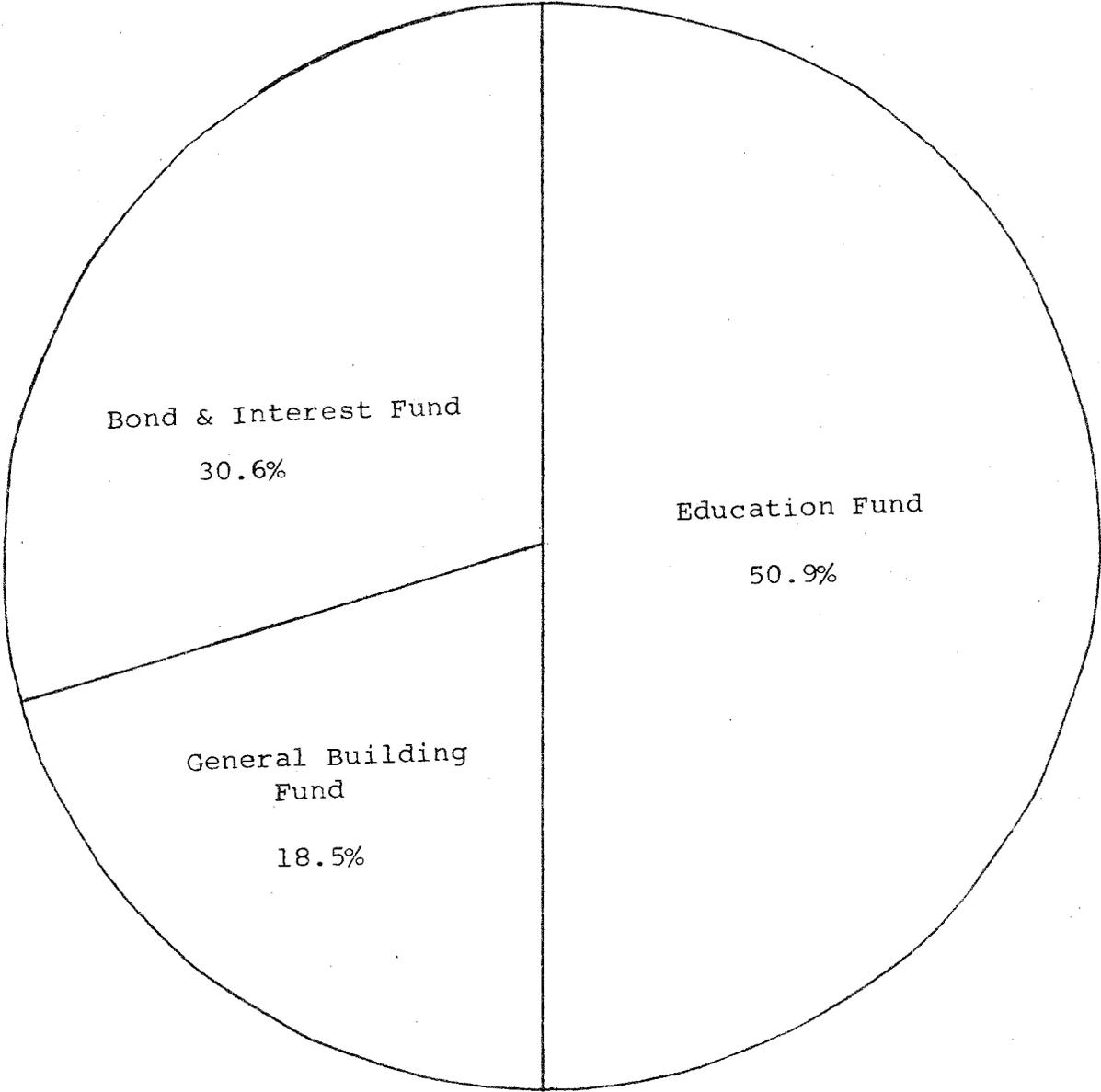
Each fund has a separate tax rate that totals 20.6¢ per \$100 of equalized assessed valuation as follows:

	<u>1965</u>	<u>1966</u>	<u>1967</u>
Educational Fund Tax Rate	0	.11	.11
Building Fund Tax Rate	0	.04	.04
Bond and Interest Fund Tax Rate	<u>0</u>	<u>.066</u>	<u>.056</u>
Total Tax Rate	<u>0</u>	<u>21.6¢</u>	<u>20.6¢</u>

The tax rate for each fund is controlled by law. The only way a tax rate can be increased in any fund is by a majority of the voters in the college district approving a tax rate increase for a particular fund or approving a bond referendum for new buildings or improvements.

The following chart shows how one tax dollar received by College District 512 is distributed by fund:

Distribution of College District 512's Share of One Tax Dollar
1967 Levy



Harper College serves and taxes residents in Wheeling, Elk Grove, Palatine, and Schaumburg Townships, and parts of three other townships in Barrington High School District. It serves parts of Cook, Kane, Lake and McHenry Counties.

For purposes of illustration, the tax rates of Elk Grove Township are set forth as follows:

Distribution of Tax Rates Elk Grove Township

	<u>1966</u>	<u>1967</u>
State	--	--
County . . . . .	.374	.388
Forest Preserve . . . . .	.060	.058
Town	No	Levy
General Assistance	No	Levy
Road and Bridge . . . . .	.070	.062
Suburban T. B. Sanitarium . . . . .	.036	.022
Northwest Mosquito Abatement District . . . . .	.022	.022
Metropolitan Sanitary District Greater Chicago . . . . .	.298	.288
Metropolitan San. Dist. Chicago No Bond . . . . .	.284	.286
Village--Arlington Heights . . . . .	.626	.618
Arlington Heights Park Dist. . . . .	.234	.256
City--Des Plaines . . . . .	.652	.732
Village--Elk Grove Village . . . . .	.500	.462
Village--Mount Prospect . . . . .	.530	.394
Mt. Prospect Park District . . . . .	.256	.252
City--Rolling Meadows . . . . .	.452	.390
Rolling Meadows Park District . . . . .	.306	.268
Elk Grove Rural Fire Protect. District . . . . .	.092	.100
Elk Grove Park District . . . . .	.150	.202
Palatine Rural Fire Protect. District . . . . .	.052	.054
Roselle Fire Protection District . . . . .	.126	.100
Rolling Meadows Fire Prot. Dist. . . . .	.150	.218
School Dist. #15 - Palatine	2.092	2.198
School Dist. #25 - Arlington Heights	2.452	2.546
School Dist. #54 - Schaumburg	2.176	2.192
School Dist. #57 - Mt. Prospect	2.136	2.220
School Dist. #59 - Elk Grove Township	2.234	2.224
High School District #214	1.910	1.966
HARPER COLLEGE #512 . . . . .	.216	.206
Non High School Bond	--	--
Village of Schaumburg . . . . .	.092	No Levy
Jt. School Bond 15/54	No	Levy
Forest View Fire Protection District . . . . .	.126	.100

Distribution of Tax Rates Elk Grove Township (Cont.)

<u>Village Rates</u>	<u>Code</u>	<u>1966</u>	<u>1967</u>
Elk Grove Village	1635	5.856	5.848
Mount Prospect	1616	5.908	5.828
Arlington Heights	1615	6.284	6.380
Des Plaines	1644	6.114	--
	1642	--	6.168
City of Rolling Meadows	1637	5.906	6.028

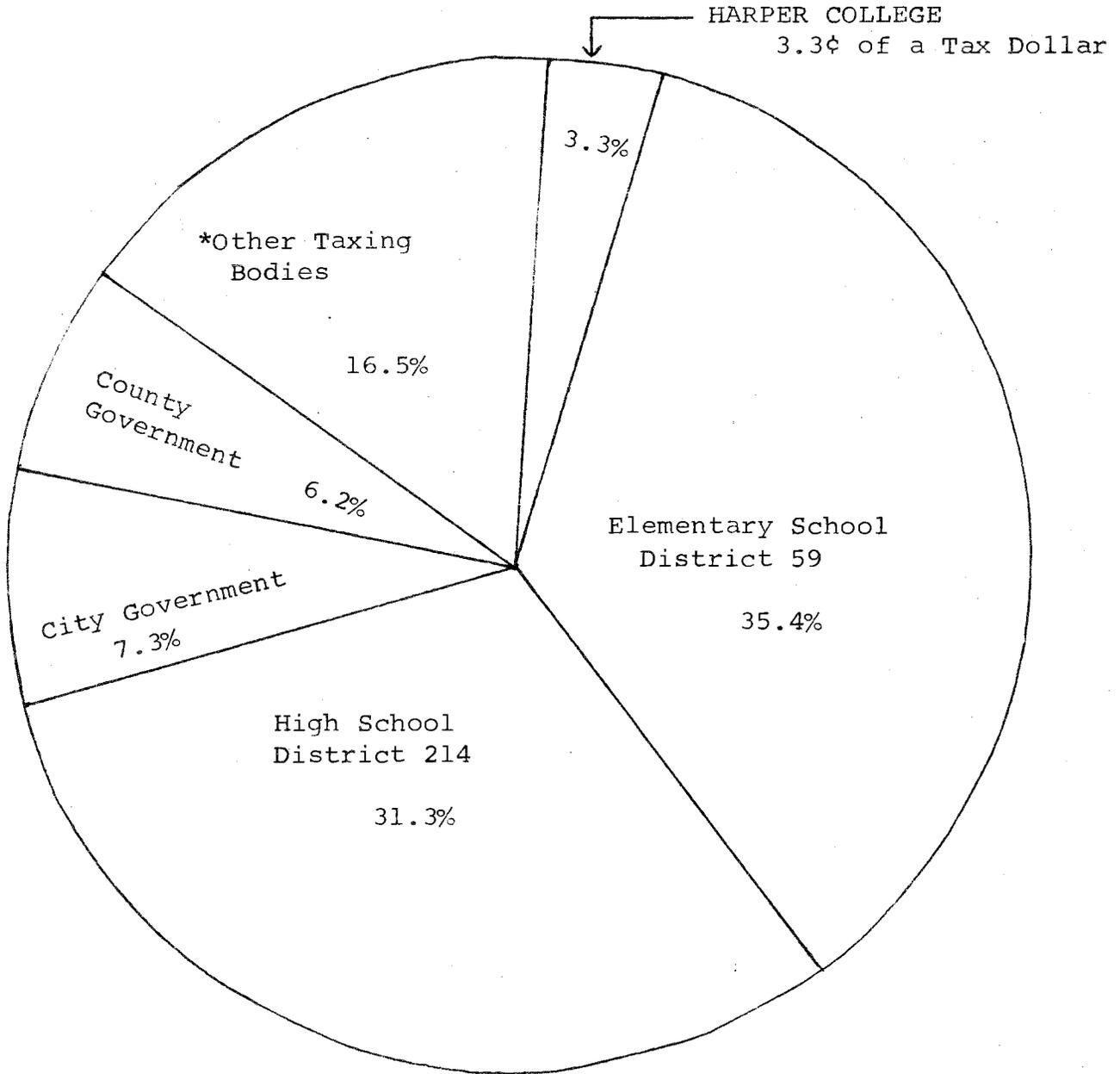
It should be pointed out that taxes on a home with an equalized assessed valuation of \$10,000 in Elk Grove Township would pay considerably more than \$20.60 in property taxes. The total tax rate for Elk Grove Township, for example, is approximately \$6.00 per \$100.00 of equalized assessed valuation. Of this \$6.00 tax rate, College District 512's tax rate is \$.206.

Taxes on a home assessed at \$10,000 in Elk Grove Township would be approximately \$600.00. Of this \$600.00, College District 512 receives \$20.60.

The important factor here is that each taxing body should be considered separately, based on their performance, in order to fairly analyze their service to the community.

The following chart shows how and to whom a tax dollar collected in Elk Grove Township is distributed.

Distribution of One Dollar of Tax Money
Elk Grove Township
1967



* 1. Forest Preserve	.058
2. Roads and Bridges	.062
3. Suburban Tuberculosis Sanitarium	.022
4. N.W. Mosquito Abatement District	.022
5. Metro. Sanitary District of Greater Chicago	.574
6. Park District	.100
7. Fire Protection District	.202
Total	<u>1.04</u>

Educational Fund Explained

Of all the funds, the Educational Fund is the largest. It spends 50.9% of every tax dollar received by College District #512. Basically, all direct instructional services are paid for from this fund. It receives income from property taxes as previously indicated.

Local Resources

1. Harper College obtains 37.8% of its income from real estate and personal property taxes. The present tax rate is 11¢ per \$100 of equalized assessed valuation.

Intermediate Resources

1. Harper College obtains 27.4% of its income from student tuition. Resident tuition is \$8.00 per semester hour. Non-resident tuition is based on cost less state aid and resident tuition charges that are paid by all students.
2. Harper College obtains .9% of its income from student fees. Fees are charged for laboratory courses and other courses that utilize special materials that are consumed based on each student's needs.
3. Harper College obtains .4% of its income from miscellaneous sources such as interest on investments.

State Resources

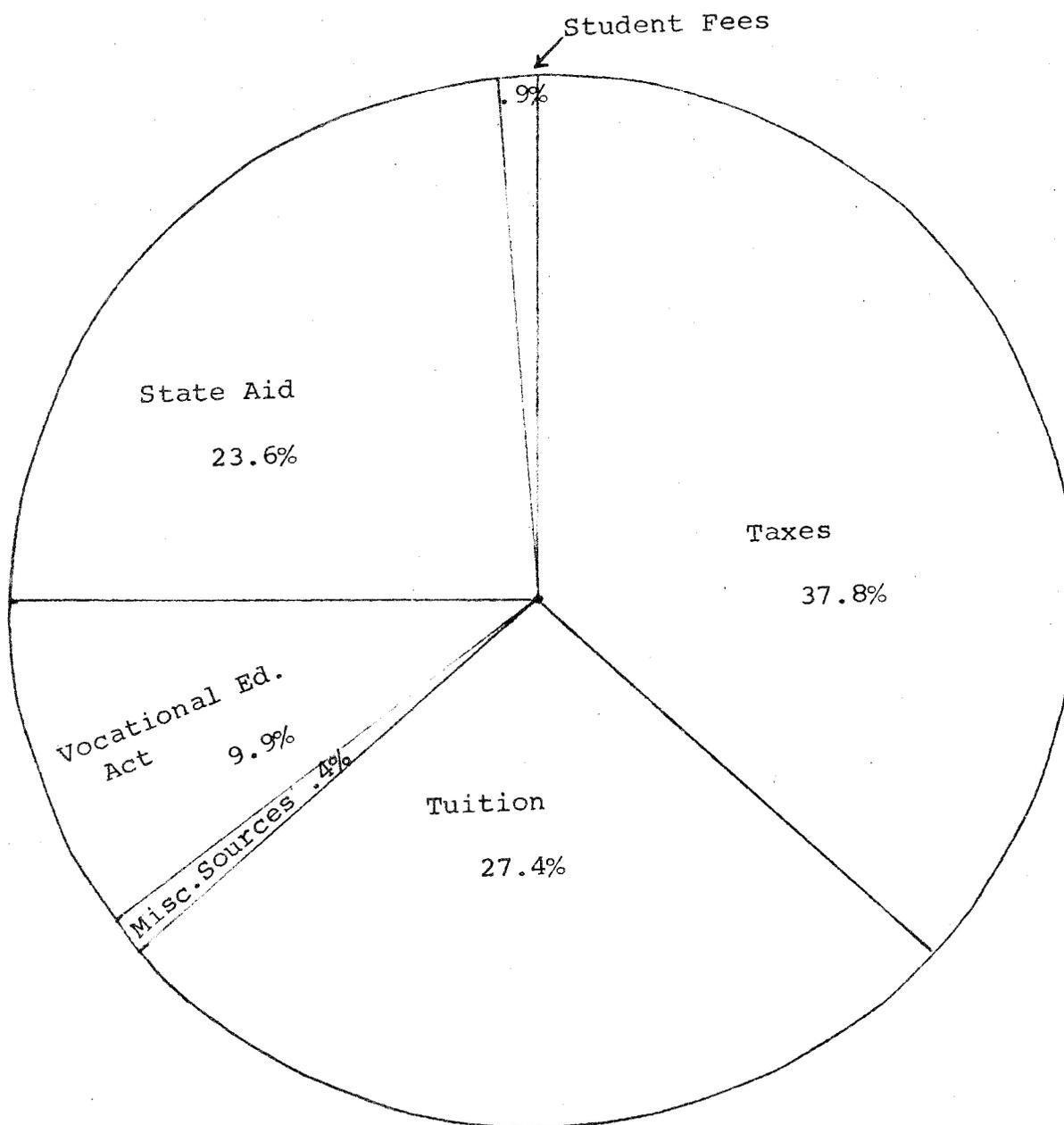
1. Harper College obtains 23.6% of its income from state aid. The State of Illinois reimburses the college at the rate of \$11.50 per semester hour of credit taken by students. This formula is based on mid-term enrollment.
2. Harper College obtains 9.9% of its income from the Board of Vocational Education and Rehabilitation. At the present time the college is reimbursed 50% of the salaries of career program instructors and 50% of equipment costs.

Federal Resources

1. Harper College obtains funds from federal sources through the Economic Opportunity Act, Title VI, and the Higher Education Facilities Act. As the college matures, additional sources of income will be obtained. These funds are accounted for in other funds.

The following chart shows a breakdown of one dollar of income received in the Educational Fund:

Source of One Dollar of Income
Educational Fund
1968-69



The expense section of the Educational Fund is primarily allocated for instructional salaries. The following major classifications are used as expense categories in this fund:

1. Instruction

Instruction consists of those activities dealing directly with or aiding in the teaching of students or improving the quality of instruction. They include the activities of the faculty in the transfer, career and evening programs, and all the supportive equipment, materials, supplies, and costs that are necessary to implement the instructional program.

2. Learning Resource Center

The learning resource center area 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.

3. Student Services and Aids

Student services provides services in the areas of admission and records, athletic program, counseling, and student activities. It also includes all equipment, materials, supplies, and costs that are necessary to support this function.

4. Data Processing

Data processing includes supportive services that are system-wide. Direct instructional expense related to data processing is included under the instruction function. The cost of data processing will be allocated to the appropriate cost center based on use at the end of the fiscal year. It also includes all equipment, materials, supplies, and costs that are necessary to support this function.

5. Institutional Research

Institutional research includes activities related to research projects conducted to improve Harper College. The research will be institutional in nature and should not be confused with "pure" research projects. Cost will be allocated at the end of the fiscal year to those areas utilizing the service. It also includes all equipment, materials, supplies, and costs that are necessary to support this function.

6. General Administration

Administration consists of those activities which have as their purpose the general regulation, direction, and control of the affairs of the college on a system-wide basis. Included in this function is the President's Office, Institutional Development and Community Relations, and the Business Office. It also includes all equipment, materials, supplies, and costs that are necessary to support this function.

7. General Institutional Expense

Institutional expense 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. Fringe benefits, insurance costs, legal fees, provision for contingencies, scholarships, tuition charge-back, etc., are included in this area.

8. Operation and Maintenance of Physical Facilities

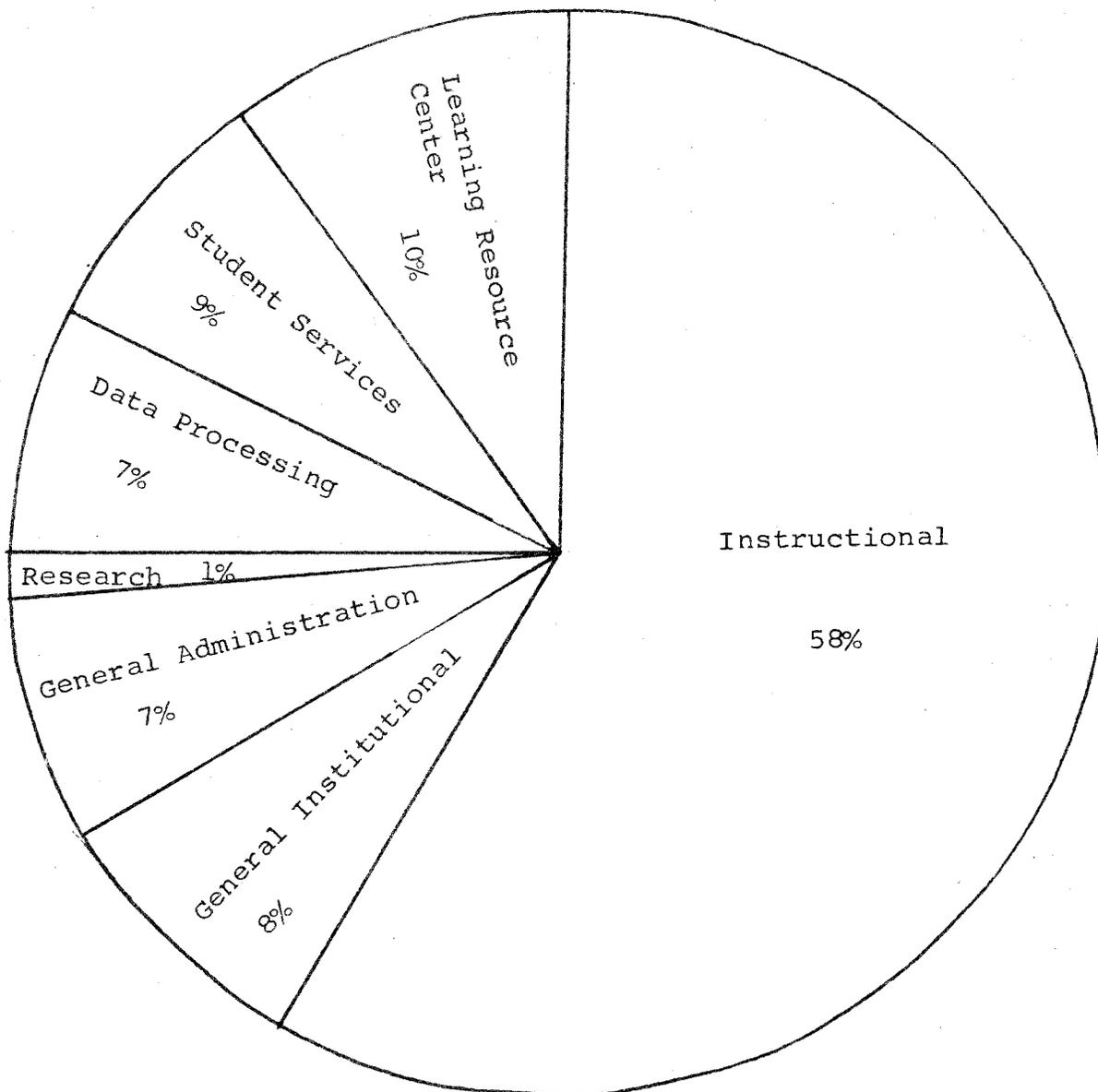
Operation of plant consists of the housekeeping activities necessary in order to keep the physical facilities open and ready for use. Maintenance of plant consists of those activities necessary to keep the grounds, buildings, and equipment operating efficiently. It also includes all equipment, materials, supplies, and costs that are necessary to support this function.

9. Public and Auxiliary Services

The public and auxiliary service function 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.

The following chart shows a breakdown of the disbursement of one dollar of Educational Fund expense:

Disposition of One Dollar of Expense
Educational Fund



The Bond and Interest Fund Explained

The Bond and Interest Fund is the second largest fund of the three funds that receive tax money. The Educational Fund receives 50.9% of each tax dollar received by the district while the Bond and Interest Fund receives 30.6%.

In terms of dollars this means that of the \$20.60 received by the district from a home with an equalized assessed value of \$10,000, the Bond and Interest Fund receives \$5.06. This fund's only function is to retire principal and pay interest as it becomes due each year. This fund pays for college buildings the same way home owners pay for their homes.

Once the district has received approval from the voters to construct college buildings, the college district offers bonds for sale at public bid. The bonds are awarded to the lowest bidder. The interest rate paid by the district ranges between 4.5 to 5.5% depending on the competitiveness of the bond market at the time the bonds are offered for sale.

The college district may issue up to 5% of its assessed valuation in bonds, if it has voter approval for this amount. The 5% limit is established by law and cannot be exceeded regardless of the district's needs.

Unlike a home mortgage, the district has the option of maturing principal in any amount for any particular year during the life of the bond issue. The district is bound by law to issue bonds that will mature in twenty years or less.

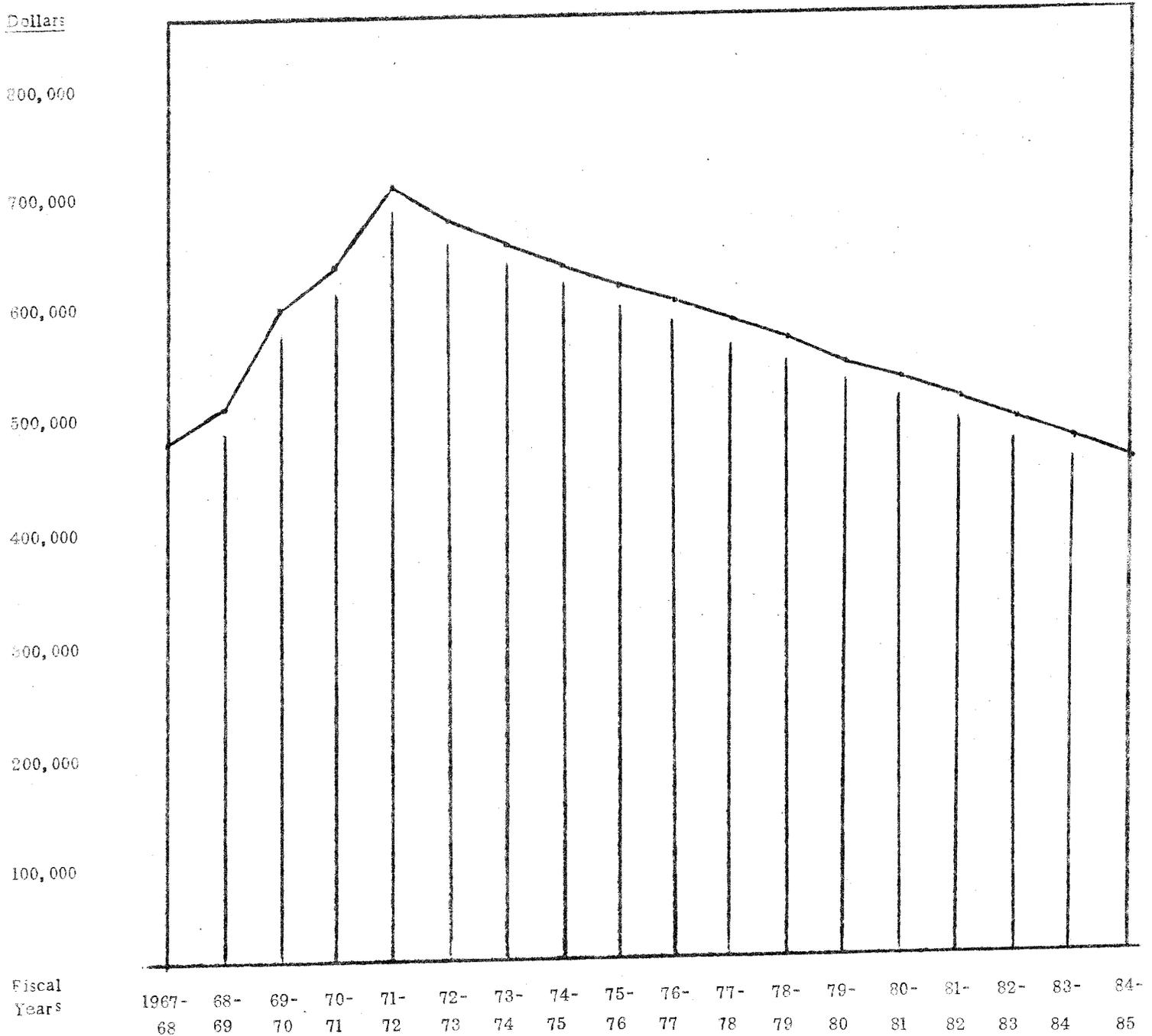
The district's ability to schedule bonds for retirement at any time during the life of the bond issue is one of two reasons that the tax rate can be maintained at a constant or declining rate. The other reason is that the assessed valuation, sometimes called the tax base, is expanding as the area grows.

The tax rate is maintained by scheduling bonds and interest so that the expense of a given year will equal the same tax rate applied against that year's assessed valuation to produce the needed dollars. A simple explanation of this would be that enough new people and new businesses move into the district and pay their taxes each year to more than pay for the additional principal and interest requirements without costing the existing residents more tax money. This procedure has been successfully followed for the past two years and has produced a decreasing tax rate. The following chart shows the schedule of principal and interest payments for Harper College's outstanding debt.

WILLIAM RAINEY HARPER COLLEGE
 PALATINE, ILLINOIS

May 8, 1968

SCHEDULE OF PRINCIPAL AND INTEREST PAYMENTS
1967-1984



Why Have Your Taxes Increased?

I. What Determines Your Tax Bill

A. Three factors are used to determine the amount of the tax bill each year:

1. The ASSESSOR'S VALUATION is the value placed on your property by the assessor of Cook County.
2. The EQUALIZATION FACTOR is a multiplier established by the State Department of Revenue and applied to the ASSESSOR'S VALUATION of all property in Cook County.

Due to the different bases of assessing property throughout the many counties in the state each year, the Department of Revenue of the State of Illinois sets the equalization factor. For 1967 the factor for Elk Grove Township is 1.43%. The assessed value which the assessor has set for your property is increased by this factor and the result is the assessed value as shown on your tax bill. This equalized assessed value multiplied by the total rate gives the amount of your tax.

3. The TAX RATE is established by the local government bodies who have the power to levy taxes in the community in which your property is located.
4. Your tax bill is computed as follows:

\$ 7,500	Assessor's value. This figure is based on land and improvements as determined by the assessor's office.
<u>x 1.43</u>	Equalization factor
\$ 10,725	Equalized value
5,438	Tax rate. This figure is composed of all the requirements of the various governmental agencies in the area.
<u>\$ 583.23</u>	Tax bill

- II. Harper College has levied taxes for two years, 1966 and 1967. The 1967 tax has decreased 5% from 21.6¢ to 20.6¢ per \$100 of equalized assessed valuation.

III. If your taxes have increased and the increase was not caused by a tax rate increase, then the value of your property has increased because of land value or improvements to your property.

Each four years the Assessor of Cook County, through the Township Assessor, performs a survey of assessments of land in Elk Grove Township. In an expanding area, the value of land is increasing. If the assessor determines a higher value for your property, this revised figure becomes the assessed valuation for taxing purposes. This reassessment occurred in 1965 and probably increased your 1965 tax bill paid in 1966. If your home's assessed valuation has increased because of an improvement, your tax bill will increase even if the tax rate has not increased.

TABLE 8

PROJECTED NUMBER OF FULL-TIME EQUIVALENT STUDENTS - WILLIAM RAINEY HARPER JUNIOR COLLEGE, 1967-1980

	1967-1968	1968-1969	1969-1970	1970-1971	1971-1972	1972-1973	1973-1974	1974-1975	1975-1976	1976-1977	1977-1978	1978-1979	1979-1980
Percent of Grade 12 Graduates Likely to Seek Enrollment In Harper College	17%	20%	23%	23%	25%	25%	27%	27%	29%	29%	31%	33%	33%
Freshman Year Demand	634	820	1,002	1,094	1,259	1,364	1,571	1,653	1,876	1,988	2,178	2,448	2,557
Sophomore Students as Percent of Freshmen	-	40%	42%	45%	45%	50%	50%	55%	55%	60%	60%	60%	60%
Sophomore Year Demand	-	328	421	492	566	682	786	909	1,032	1,193	1,307	1,469	1,534
Special Full-Time Students as Percent of Total Full-Time Students	5%	6%	7%	8%	8%	10%	10%	10%	11%	11%	12%	12%	12%
TOTAL FULL-TIME STUDENTS	<u>668</u>	<u>1,220</u>	<u>1,550</u>	<u>1,724</u>	<u>1,985</u>	<u>2,273</u>	<u>2,619</u>	<u>2,847</u>	<u>3,267</u>	<u>3,574</u>	<u>3,960</u>	<u>4,451</u>	<u>4,649</u>
Ratio of Part-Time to Full-Time Students	1.4	1.6	1.8	2.0	2.2	2.2	2.2	2.2	2.3	2.3	2.3	2.3	2.3
TOTAL PART-TIME STUDENTS	<u>935</u>	<u>1,952</u>	<u>2,790</u>	<u>3,448</u>	<u>4,367</u>	<u>5,000</u>	<u>5,762</u>	<u>6,263</u>	<u>7,514</u>	<u>8,220</u>	<u>9,108</u>	<u>10,237</u>	<u>10,693</u>
Part-Time Students in the Day Program (66%)	617	1,288	1,841	2,276	2,882	3,300	3,803	4,134	4,959	5,425	6,011	6,756	7,057
Full-Time Equivalent of Part-Time Day Students (50%)	308	644	921	1,140	1,440	1,650	1,902	2,067	2,480	2,713	3,001	3,378	3,529
TOTAL FULL-TIME EQUIVALENT STUDENTS IN THE DAY PROGRAM	<u>976</u>	<u>1,864</u>	<u>2,471</u>	<u>2,864</u>	<u>3,425</u>	<u>3,923</u>	<u>4,521</u>	<u>4,914</u>	<u>5,747</u>	<u>6,267</u>	<u>6,961</u>	<u>7,829</u>	<u>8,178</u>
Part-Time Students in Evening Program (34%)	318	664	949	1,172	1,485	1,700	1,959	2,129	2,555	2,795	3,097	3,481	3,636
Full-Time Equivalent of Part-Time Evening Students (28%)	89	186	266	329	416	476	549	596	715	783	867	975	1,018
TOTAL FULL-TIME EQUIVALENT STUDENTS	<u>1,065</u>	<u>2,050</u>	<u>2,737</u>	<u>3,193</u>	<u>3,841</u>	<u>4,399</u>	<u>5,070</u>	<u>5,510</u>	<u>6,462</u>	<u>7,070</u>	<u>7,828</u>	<u>8,804</u>	<u>9,196</u>

Source: Computed by Arthur D. Little, Inc.

WILLIAM RAINEY HARPER COLLEGE
PALATINE, ILLINOIS

April 8, 1968

SCHEDULE OF PRINCIPAL AND INTEREST PAYMENTS
1967-1984

<u>Fiscal</u> <u>Year</u>	<u>Coupon</u> <u>Nos.</u>	<u>Principal and Interest</u>		
		<u>\$4,000,000</u> <u>Issue</u>	<u>\$3,375,000</u> <u>Issue</u>	<u>Total</u>
1967-68	1-2	\$ 224,955	\$ 264,975	\$ 489,930 (pd. in full)
1968-69	3-4	198,845	322,256	521,101
1969-70	5-6	269,907	338,350	608,257
1970-71	7-8	313,157	328,850	642,007
1971-72	9-10	398,145	319,350	717,495
1972-73	11-12	376,545	309,850	686,395
1973-74	13-14	366,470	300,350	666,820
1974-75	15-16	357,370	290,850	648,220
1975-76	17-18	348,270	281,350	629,620
1976-77	19-20	339,170	272,300	611,470
1977-78	21-22	330,070	263,750	593,820
1978-79	23-24	320,840	255,250	576,090
1979-80	25-26	311,480	246,750	558,230
1980-81	27-28	302,120	238,250	540,370
1981-82	29-30	292,760	229,750	522,510
1982-83	31-32	283,400	221,250	504,650
1983-84	33-34	274,040	212,750	486,790
1984-	35	264,680	204,250	468,930
<u>Total</u>		<u>\$5,572,224</u>	<u>\$4,900,481</u>	<u>\$10,472,705</u>

ASSESSED VALUATION COMPARED TO BOND RETIREMENT AND INTEREST REQUIREMENT
1966-1972
 (1968-1972 Estimated)

Assessed Valuation 

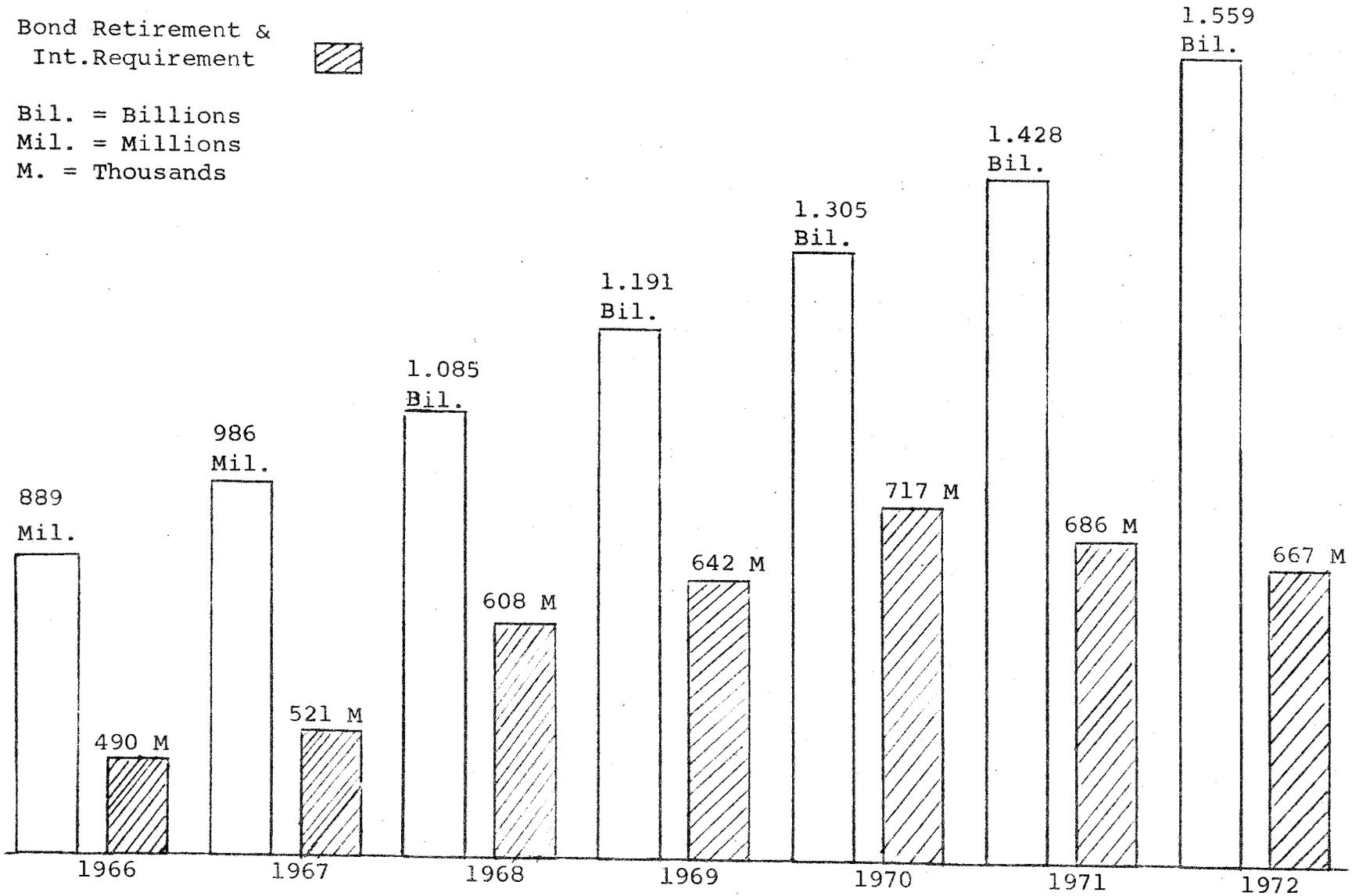
Bond Retirement & Int.Requirement 

Bil. = Billions

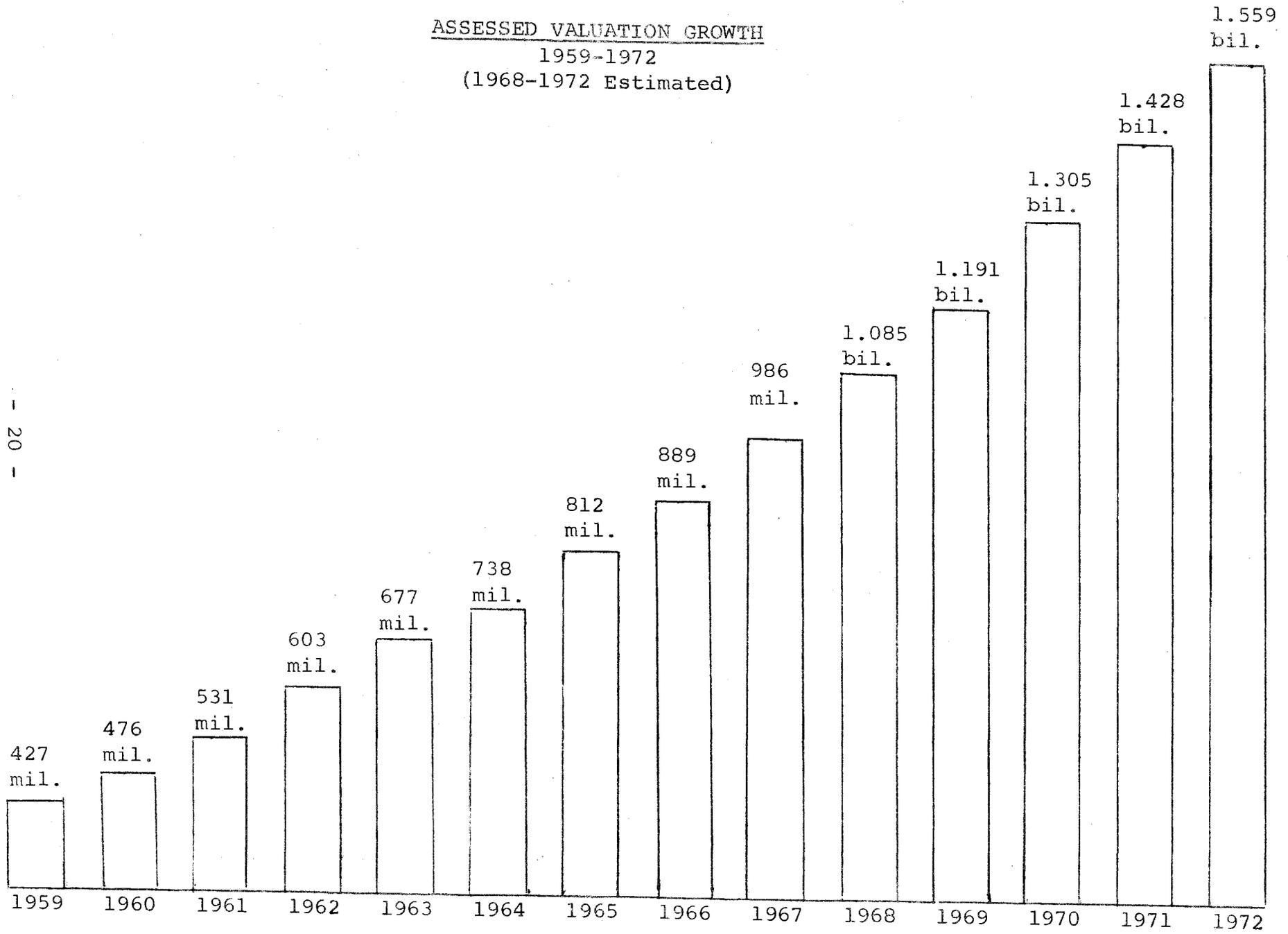
Mil. = Millions

M. = Thousands

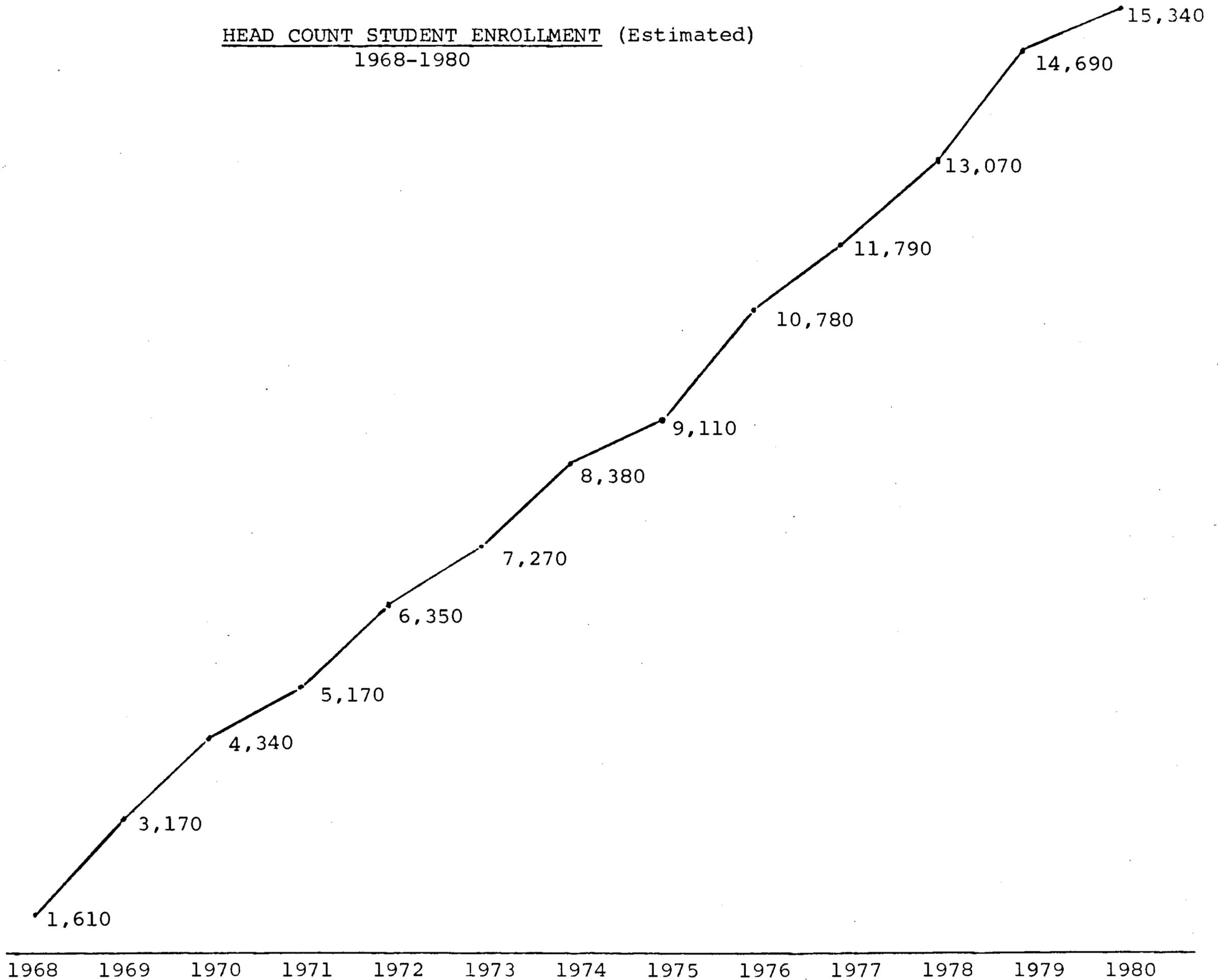
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ASSESSED VALUATION GROWTH
1959-1972
(1968-1972 Estimated)



HEAD COUNT STUDENT ENROLLMENT (Estimated)
1968-1980



Proposed Budgets: 1968-69

WILLIAM RAINEX HARPER COLLEGE

PROPOSED BUDGET 1968-69

May 14, 1968

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WILLIAM RAINY HARPER COLLEGE
Palatine, Illinois

May 14, 1968

ESTIMATED REVENUE - ACCRUED AND CASH
1968-69

		<u>Add:</u>	<u>Less:</u>	
	1968-69	Cash to Be	Cash which	Cash
	Accrual	Received	will not	Budget
	<u>Budget</u>	Or Not	be Rec'd.	<u>Budget</u>
		<u>Paid Out</u>	<u>in 1968-69</u>	
Taxes	994,815	214,000	198,900	1,009,915
State Aid	621,000			621,000
Tuition				
Residential	365,280			
Non-Resident	<u>354,450</u>			719,730
Voc. Ed. Act				
1967-68 (see below)				
1968-69 Salaries	235,662		108,400	127,262
Computer Rental	25,200		6,300	18,900
Fund Balance:				
Voc. Ed. 1967-68	19,454)			
Voc. Ed. 1967-68	13,211)			
Voc. Ed. 1967-68 -				
(rec'd. 1968-69)	36,831			363,396
Teachers' Salaries		150,000	90,000)	
1967 Taxes		198,900		
Fund Bal. 6/30/68	135,000			
Fund Bal. 6/30/69	304,496		100,000)	
Interest	10,000	1,000	1,000	10,000
Student Fees	<u>25,040</u>			<u>25,040</u>
TOTALS	<u>2,835,943</u>	<u>563,900</u>	<u>504,600</u>	<u>2,895,243</u>

HARBER COLLEGE - EDUCATIONAL FUND
 ESTIMATED REVENUE - ACCRUAL BASIS
 6 YEARS - 7/1/68 - 6/30/73

	<u>1968-69</u>	<u>1969-70</u>	<u>1970-71</u>	<u>1971-72</u>	<u>1972-73</u>
Taxes	994,815	1,070,335	1,150,855	1,231,375	1,311,895
State Aid	621,000	1,000,350	1,158,300	1,389,150	1,587,600
Tuition	719,730	592,800	686,400	823,200	940,800
<u>Vocational Education Act</u>					
Salaries	235,662	242,060	280,280	336,140	384,160
Computer Rental	25,200	25,200	25,200	25,200	25,200
Interest	10,000	10,000	10,000	10,000	10,000
Student Fees	25,040	34,330	39,750	47,670	54,480
Fund Balance	<u>204,496</u>	<u>100,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
TOTALS	<u>2,835,493</u>	<u>3,075,075</u>	<u>3,400,785</u>	<u>3,912,735</u>	<u>4,364,135</u>

HARPER COLLEGE - EDUCATIONAL FUND
 ESTIMATED REVENUE - CASH BASIS
 5 YEARS 7/1/68 - 6/30/73

	<u>1968-69</u>	<u>1969-70</u>	<u>1970-71</u>	<u>1971-72</u>	<u>1972-73</u>
Taxes	1,009,915	1,086,506	1,166,984	1,247,475	1,327,995
State Aid	621,000	1,000,350	1,158,300	1,389,150	1,587,600
Tuition	719,730	592,800	686,400	823,200	940,800
Vocational Education Act					
Salaries	127,262	239,160	262,680	310,416	362,071
Computer Rental	18,900	25,200	25,200	25,200	25,200
Interest	10,000	10,000	10,000	10,000	10,000
Student Fees	25,040	34,330	39,750	47,670	54,480
Fund Balance	<u>363,396</u>	<u>264,000</u>	<u>230,171</u>	<u>246,300</u>	<u>262,400</u>
Totals	<u>2,895,243</u>	<u>3,252,346</u>	<u>3,579,485</u>	<u>4,099,411</u>	<u>4,570,546</u>

WILLIAM RAINEY HARPER COLLEGE
Palatine, Illinois

April 23, 1968

INCOME 1968-69

<u>Division</u>	<u>Fees, etc.</u>	<u>Reimbursable Salaries</u>
Engineering	9,400	95,575
Communications	0	13,975
Business and S.S.	1,200	105,582
Humanities & P.E.	3,500 ⁽¹⁾	0
Science and Math	<u>10,940</u>	73,723
TOTAL DIVISION	25,040	
Voc. Counselor		<u>5,722</u>
TOTAL REIMBURSEMENT - SALARIES - 1968-69		<u>294,577</u>

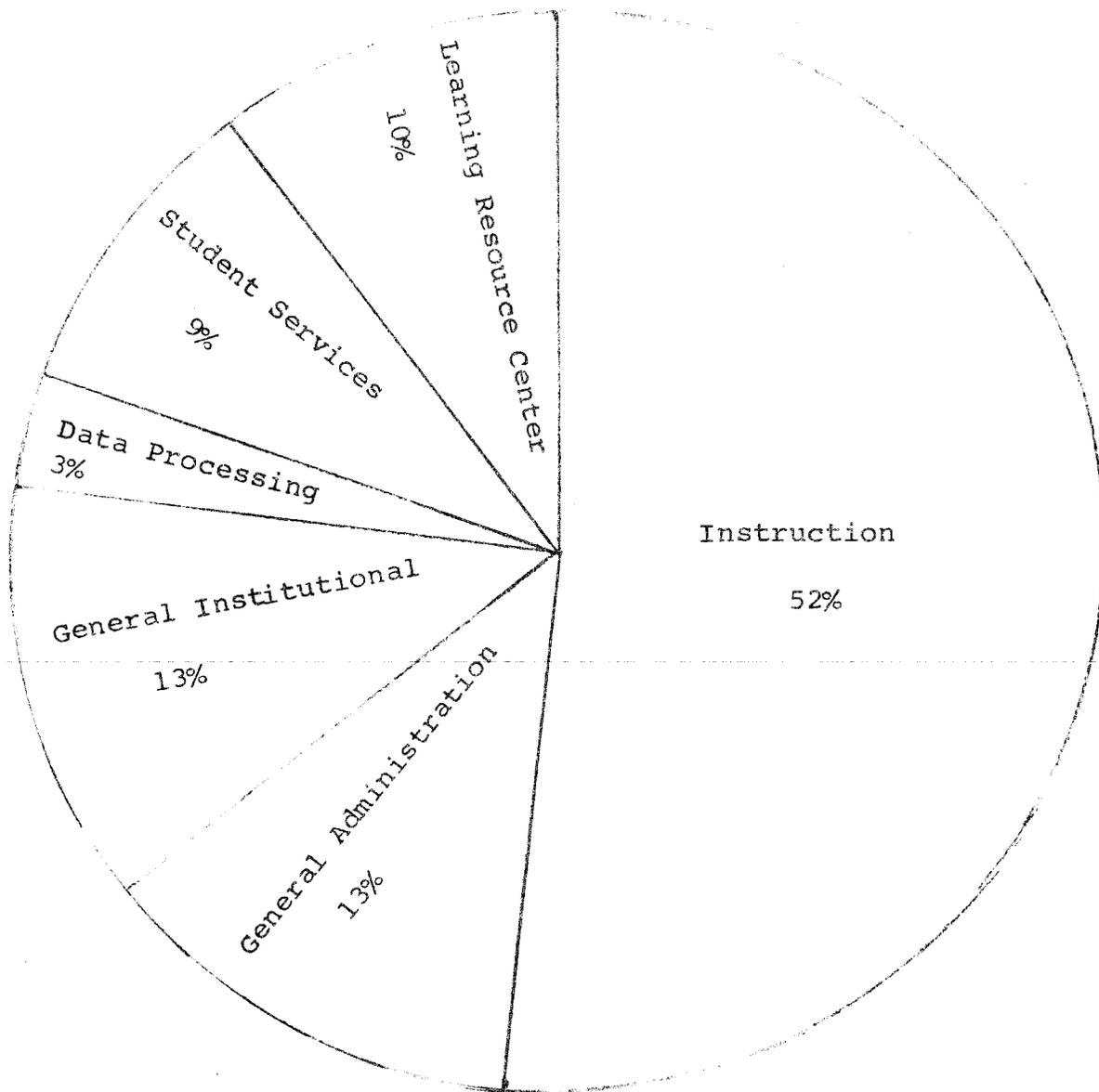
(1) Total \$9,900 (\$6,400 to Trust and Agency Fund - priv. lessons)

Student Activity Fee - Trust & Agency Fund	<u>\$48,000</u>
Traffic Tickets - Building Fund	<u>750</u>
Basketball, Admin., Trust & Agency Fund	<u>1,000</u>

WILLIAM RAINEY HARPER COLLEGE

Disposition of One Dollar of Expense
Educational Fund

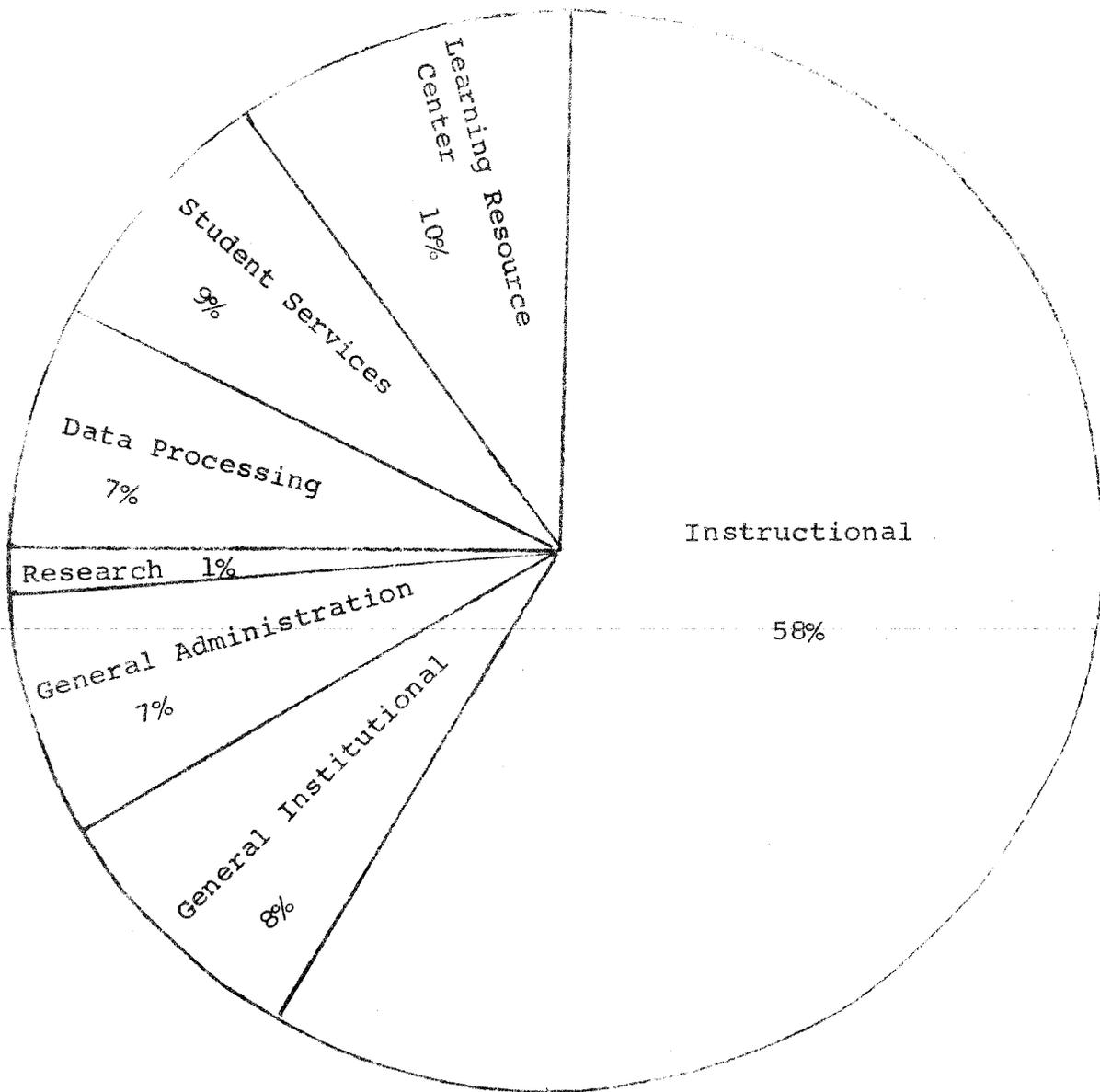
1967-68 Total Budget \$1,710,673



WILLIAM RAINEY HARPER COLLEGE

Disposition of One Dollar of Expense
Educational Fund

1968-69 Total Budget \$2,950,000



WILLIAM RAINEY HARPER COLLEGE

BUDGET COMPARISONS
1967-68 and 1968-69
Educational Fund

<u>Function</u>	<u>1967-68</u>	<u>1968-69</u>	<u>Increase (Decrease)</u>	<u>Percent Increase (Decrease)</u>
Instructional Admin.	152,028	144,385	(7,643)	(5%)
Divisions	742,119	1,532,822	790,703	106.5%
Learning Resource Cen.	174,450	298,030	123,580	70.8%
Student Services	153,606	256,802	103,196	67.1%
Data Processing	50,500	195,919	145,419	288.0%
Research	0	24,300	24,300	100.0%
General Administration	219,600	215,220	(4,380)	(2%)
General Institutional Expense	218,370	238,265	19,895	9.1%
TOTAL	\$1,710,673	2,905,743	1,195,070	70%
	<i>1050</i>	<i>1800</i>		<i>71%</i>

WILLIAM RAINEY HARPER COLLEGE

COST PER STUDENT ANALYSIS
Education Fund

<u>Year</u>	<u>Enrollment F.T.E. Students</u>	<u>Total Budget*</u>	<u>Cost Per Student</u>	<u>Assessed Valuation Per Student</u>
1967-68	1,050	1,710,673	1,629	936,801
1968-69	1,800	2,777,576	1,543	590,556
1969-70	2,740			417,153
1970-71	3,190			383,386

*Less Capital Outlay

WILLIAM RAINEY HARPER COLLEGE
PALATINE, ILLINOIS

May 2, 1968

STAFF BUDGET REQUESTS - 1968-69
Educational Fund

INSTRUCTION:

Instructional Administration (Cap. \$5,595)	144,385	
Divisions:		
Science & Math. (Cap. 21,433)	365,700	
Communications (Cap. 3,940)	298,160	
Humanities & P.E. (Cap. 9,880)	208,835	
Business & Soc.Sci. (Cap. 15,847)	409,997	
Engineering & Tech. (Cap. 34,440)	<u>250,130</u>	
TOTAL (Cap. 85,540)	1,532,822	
TOTAL INSTRUCTION (Cap. 91,135)		1,677,207
LEARNING RESOURCE CENTER (Cap. 25,000)		298,030
STUDENT SERVICES (Cap. 5,002)		256,802
DATA PROCESSING (Cap. 4,330)		195,919
RESEARCH (Cap. 1,200)		24,300
GENERAL ADMINISTRATION (Cap. 1,500)		215,220
GENERAL INSTITUTIONAL EXPENSE (15,000 Special Projects, 25,000 Contingency)		238,265
TOTAL BUDGET REQUESTS (\$128,167 includes capital outlay)		<u>\$2,905,743</u>

BUDGET SUMMARY
INSTRUCTIONAL ADMINISTRATION

April 26, 1968

Acct. No.	Budget Account Description	Dean of Instruct.	Transfer Program Admin.	Career Program Admin.	Total
510	Salaries				
511	Administration	20,000	19,800	20,000	59,800
512	Professional	3,000			3,000
514	Substitutes	3,000			3,000
515	Office	22,550	6,000	5,700	34,250
	Total Salaries	<u>48,550</u>	<u>25,800</u>	<u>25,700</u>	<u>100,050</u>
520	Contract Services				
521	Educational			11,000	11,000
	Other			1,000	1,000
	Total Contract Serv.			<u>12,000</u>	<u>12,000</u>
540	Gen. Mat. & Supplies				
541	Office	750		400	1,150
542	Print. & Dup.	2,500		1,900	4,400
543	Postage				
544	Advertising	13,750		370	14,120
545	Pub. & Dues	50			50
	Other	100			100
	Total Gen. M. & S.	<u>17,150</u>		<u>2,670</u>	<u>19,820</u>
550	Travel & Meetings				
551	Meetings	300	400	2,300	3,000
552	Mileage-Intra	100	200	420	720
554	Travel	1,000	750	750	2,500
555	Travel-Inno.				
556	Vehicle	100	200		300
	Tot. Travel & Mtgs.	<u>1,500</u>	<u>1,550</u>	<u>3,470</u>	<u>6,520</u>
580	Capital Outlay				
585	Equip. & Furn.	3,575	200	2,220	5,995
	Total Inst. Admin.	<u>70,775</u>	<u>27,550</u>	<u>46,060</u>	<u>144,385</u>
<u>Supplementary Information</u>					
560	Fringe Benefits				
565	Tuition Reimb.	4,500			
567	Med. Exams	1,100			
568	Prof. Exp.	6,000			
	Total	<u>11,600</u>			

DIVISIONAL SUMMARY (1)

April 29, 1968

Acct. No.	Budget Account Description	Math & Science Dept.	Egr. Dept.	Comm. Dept.	Hum. & P. E. Dept.	Bus. & Soc. Sc. Dept.	Total Division
510	Salaries						
511	Admin.	32,170	3,000	7,180	7,500	17,000	66,850
513	Instruction	278,465	171,560	266,590	168,605	352,925	1,238,145
514	Substitutes						
515	Office	<u>10,500</u>	<u>9,100</u>	<u>10,500</u>	<u>5,000</u>	<u>11,100</u>	<u>46,200</u>
	Total Salaries	<u>321,135</u>	<u>183,660</u>	<u>284,270</u>	<u>181,105</u>	<u>381,025</u>	<u>1,351,195</u>
520	Contract. Serv.						
521	Educational			250		500	750
530	Inst. Mat. & Supplies						
531	Classroom	1,890	950	4,400	11,200	2,150	20,590
532	Laboratory	15,010	1,100		2,500	1,175	19,785
533	Technical	557	16,980			3,300	20,837
535	Audio Aids			300		1,000	1,300
536	Visual Aids			500		200	700
	Tot. Inst. Mat. & Sup.	<u>17,457</u>	<u>19,030</u>	<u>5,200</u>	<u>13,700</u>	<u>7,825</u>	<u>63,212</u>
540	Gen. Mat. & Supplies						
541	Office	900	700	1,400	1,000	600	4,600
542	Print. & Dup.	700	700	400	500	500	2,800
543	Postage						
544	Advertising	475	700	50	100	300	1,625
545	Pub. & Dues						
547	Maintenance		9,560	100	50		9,710
	Tot. Gen. Mat. & Sup.	<u>2,075</u>	<u>11,660</u>	<u>1,950</u>	<u>1,650</u>	<u>1,400</u>	<u>18,735</u>
550	Travel & Meet.						
551	Meetings	200		100	200	100	600
552	Mileage Intra			100	600	400	1,100
554	Travel	<u>3,400</u>	<u>1,340</u>	<u>2,350</u>	<u>1,700</u>	<u>2,900</u>	<u>11,690</u>
	Total Travel	<u>3,600</u>	<u>1,340</u>	<u>2,550</u>	<u>2,500</u>	<u>3,400</u>	<u>13,390</u>
580	Capital Outlay						
585	Equip. & Furn.	21,433	4,280	3,940	9,880	15,847	55,380
598	Other		30,160				30,160
	Total Cap. Out.	<u>21,433</u>	<u>34,440</u>	<u>3,940</u>	<u>9,880</u>	<u>15,847</u>	<u>85,540</u>
	TOTAL DIVISION	<u>365,700</u>	<u>250,130</u>	<u>298,160</u>	<u>208,835</u>	<u>409,997</u>	<u>1,532,822</u>

BUDGET SUMMARY
LEARNING RESOURCE CENTER

April 29, 1968

<u>Acct. No.</u>	<u>Budget Account Description</u>	<u>Library</u>	<u>Learning Resources</u>	<u>Total</u>
510	Salaries			
511	Administration		18,000	18,000
512	Professional	66,100		66,100
515	Office	35,400	5,100	40,500
	Total Salaries	<u>101,500</u>	<u>23,100</u>	<u>124,600</u>
530	Inst.Mat.& Supplies			
534	Library Supplies	9,000		9,000
535	Audio Aids	10,000		10,000
536	Visual Aids	17,130		17,130
537	Books & Bind.	104,000		104,000
538	Sub.Per.Dues			
	Total Inst.M.& S.	<u>140,130</u>		<u>140,130</u>
540	Gen.Mat.& Supplies			
541	Office	1,000	500	1,500
542	Print. & Dup.		500	500
543	Postage			
544	Advertising	100		100
545	Pub. & Dues		150	150
547	Repair	1,000		1,000
	Total Gen.M.& S.	<u>2,100</u>	<u>1,150</u>	<u>3,250</u>
550	Travel & Meetings			
552	Mileage-Intra	300	300	600
554	Travel	1,200	750	1,950
	Total Travel	<u>1,500</u>	<u>1,050</u>	<u>2,550</u>
570	Fixed Charges			
576	Rental of Equip.	2,500		2,500
580	Capital Outlay			
585	Equip.& Furn.	20,000	5,000	25,000
	TOTAL LEARN.RES.	<u>267,230</u>	<u>30,300</u>	<u>298,030</u>

Supplementary Information

		<u>New Staff</u>		
		<u>Existing</u>	<u>New</u>	<u>Total</u>
560	Fringe Benefits			
565	Tuition Reimb.	Admin.	18,000	
567	Med. Exams	Prof.	28,000	
568	Prof.Exp.	Office	14,400	
	Total		<u>60,400</u>	
694	Tuition Chg.Bk.			

BUDGET SUMMARY
STUDENT SERVICES AND AIDS

April 29, 1968

Acct. No.	Budget Account Description	Dean of Students	Admissions & Records	Placement & Stu.Aids	Counseling and Health	Student Activ.	Total
510	Salaries						
511	Administration	20,500	16,750	15,000	16,750	15,000	84,000
512	Professional	7,000	13,500		75,500		96,000
515	Office	5,800	27,000	5,800	14,500	5,100	58,200
	Total Salaries	33,300	57,250	20,800	106,750	20,100	238,200
520	Contract Serv.						
526	St.Services	1,000					1,000
540	Gen.Mat.& Supp.						
541	Office	4,000					4,000
542	Print. & Dup.	500	1,000	200	100		1,800
543	Postage						
544	Advertising	100					100
545	Pub. & Dues	500					500
548	Medical				50		50
549	Voc.Library				1,250*		1,250
	Total Gen.M.& S.	5,100	1,000	200	1,400		7,700
550	Travel & Meet.						
551	Meetings	400					400
552	Mileage-Intra	50	150	100	50	50	400
554	Travel	1,000	700	500	1,400	500	4,100
556	Vehicle						
	Tot.Trav.& Mtgs.	1,450	850	600	1,450	550	4,900
580	Cap.Outlay						
585	Equip.& Furn.	195	580		4,117	110	5,002
	TOTAL STU.SERV.	41,045	59,680	21,600	113,717	20,760	256,802

Supplementary Information

		New Staff			
		Existing	New**	Total	
560	Fringe Benefits				
565	Tuition Reimb.	450	Admin. 4	1	5
567	Med. Exams	100	Prof. 3	4	7
568	Prof. Exp.	900	Office 7	4	11
		<u>1,450</u>	**Attach a separate sheet that defines the need and rationale for new staff members		
591	Student Aid				
	Fed.Share	57,989.50			
	Harper "	48,760.50			
	Total St.Aid	106,750.00	*Includes money for testing program		

BUDGET SUMMARY
DATA PROCESSING

May 6, 1968

<u>Acct.</u>	<u>Budget Account Description</u>	<u>Data Processing Center</u>
510	Salaries	
511	Administration	17,000
512	Professional	35,000
515	Office	<u>19,800</u>
	Total Salaries	<u>71,800</u>
520	Contractual Services	
528	Service Bureau	
529	Other	<u>2,475</u>
	Total Contractual Services	<u>2,475</u>
540	General Materials & Supplies	
541	Office	4,000
542	Printing and Duplicating	200
543	Postage	0
544	Advertising	100
545	Publicity and Dues	<u>150</u>
	Total Gen. Materials & Supplies	<u>4,450</u>
550	Travel and Meetings	
551	Meetings	
552	Mileage - Intra	200
554	Travel	<u>1,000</u>
	Total Travel	<u>1,200</u>
570	Fixed Charges	
576	Data Processing Equip. Rental	<u>110,414</u>
580	Capital Outlay	
585	Equipment and Furniture	<u>4,330</u>
	TOTAL DATA PROCESSING	<u><u>194,669</u></u>

Supplementary Information

560	Fringe Benefits			
565	Tuition Reimbursement	480		
567	Medical Exams	40		
568	Professional Expense	<u>150</u>		
	Total	<u>670</u>		
594	Tuition Chargeback	<u> </u>		

New Staff

		<u>Exist.</u>	<u>New*</u>	<u>Total</u>
Admin.	1			1
Prof.	3		½	3½
Office	3			3

*Attach a separate sheet that defines the need and rationale for new staff members

WILLIAM RAINEY HARPER COLLEGE
Palatine, Illinois

April 26, 1968

BUDGET SUMMARY
GENERAL ADMINISTRATIVE AND INSTITUTIONAL EXPENSE (4)

Acct. No.	Budget Account Description	Pres. & Board of Trustees	Dean of Business Affairs	Community and Inst. Services	Inst. Research	General Inst. Expense
510	Salaries					
511	Admin.	\$28,000	20,300	16,500	15,000	
512	Professional		40,800	4,500		
515	Office	8,000	47,000	5,400	5,400	
519	Other	2,000		1,000		
	Total Salaries	<u>38,000</u>	<u>108,100</u>	<u>27,400</u>	<u>20,400</u>	
520	Contract.Serv.					
521	Audit					3,000
522	Educational					6,000
523	Architect	1,500				
524	Financial		1,000			
525	Engineering					
527	Legal					10,000
529	Other	200	500	1,800	500	4,805
	Total Cont.Serv.	<u>1,700</u>	<u>1,500</u>	<u>1,800</u>	<u>500</u>	<u>23,805</u>
540	Gen.Mat.& Supp.					
541	Office	920	4,000	500	650	
542	Print. & Dup.	3,000	2,500	3,400	700	
543	Postage					5,000
544	Advertising		1,000	1,700		
545	Pub. & Dues	1,500	300	1,000	150	
549	Other	200	300		50	3,000
	Total Mat. & Supp.	<u>5,620</u>	<u>8,100</u>	<u>6,600</u>	<u>1,550</u>	<u>8,000</u>
550	Travel & Meetings					
551	Meet. Expense	4,000	400	300	100	
552	Mileage-Intra		150	50	50	
554	Travel	5,000	3,000	500	500	
556	Vehicles					2,000
559	Other--Innovative and Recruitment					5,000
	Total Travel	<u>9,000</u>	<u>3,550</u>	<u>850</u>	<u>650</u>	<u>7,000</u>

*Maintenance

**Election

GENERAL ADMINISTRATIVE AND INSTITUTIONAL EXPENSE

Acct. No.	Budget Account Description	Pres. & Board of Trustees	Dean of Business Affairs	Community and Inst. Services	Inst. Research	General Inst. Expense
560	Fringe Benefits					
561	Group Med. Ins.					47,500
562	Group Life Ins.					7,500
563	Trav. Acc. Ins.					2,000
564	Workmen's Comp.					4,000
565	Tuition Reimb.					7,000
566	Remiss. Emp.Tui.					--
567	Med. Exam.					2,000
568	Prof. Expense					9,000
569	Other					
	Total Fringe Ben.					<u>79,000</u>
570	Fixed Charges					
571	Fuel - Heat					
572	Electricity					
573	Telephone					
574	Water, Sew. & Ref.					
575	Rent. of Fac.					
576	Rent. of Equip.		1,500			
577	Int.-Tax War.					500
578	Int. - Bonds					
579	Gen.Ins.Liab.& Prop.					2,500
	Total Fixed Chgs.		<u>1,500</u>			<u>3,000</u>
580	Capital Outlay					
585	Equip.& Furn.	500	1,000		1,200	
590	Other					
591	Student Aid					44,620
592	Student Grants, Scholarships-Trustees					4,140
593	Debt. Prin.Ret.					
594	Tuit.Chg.Bk.					12,000
595.1	Prov. for Cont.					25,000
.2	Special Proj.					15,000
596	Finan.Chg.Bk.					
597	Prop.Expense					
598	Clearing Acct.					
599	Other-Athletics					16,700
	Total Other					<u>117,460</u>
	TOTAL ADMIN. & INST. EXPENSE	<u>54,820</u>	<u>123,750</u>	<u>36,650</u>	<u>24,300</u>	<u>238,265</u>

BUDGET HISTORY AND PROJECTIONS
 1965-66 through 1970-71
 Educational Fund

May 2, 1968

Fiscal Year (1)	Official Budget	Total Expenditures	Instruction							Total Div.	Summer College
			Admin.	Math & Sci.	Eng.	Communi-cations	Bus.& S.S.	Hum. & P.E.			
1965-66	116,000	118,433	0	0	0	0	0	0	0	0	
1966-67	708,554	455,270	31,387	11,888	0	0	0	0	11,888	0	
1967-68	1,710,673	1,710,673	152,028	231,415	93,263	163,848	164,528	89,065	742,119	0	
1968-69	2,950,000	2,905,743	144,385	365,700	250,130	298,160	409,997	208,835	1,532,822	0	
1969-70											
1970-71											

(1) 1965-65-Enabling Referendum passed March 27, 1965.

Total Gen. Inst. Exp.	Grand Total	Current Status	Enrollment F.T.E. Students	Gross Cost Per Student	Equalized Assessed Evaluation	Assessed Evaluation Per Student				
	118,433	Actual Expense	0 Actual	0	1965 812,401,940	0				
132,611	455,270	Actual Expense	0 Actual	0	1966 889,046,296	0				
218,370	1,710,673	Official Budget	1,050 Projected	1,629	1967 983,641,100	936,801				
238,265	2,905,743	Proj. Budget	1,800 Projected	1,614	1968 (est.) 1,063,000,000	590,556				
	4,521,000	Proj. Budget	2,740 Projected	1,650	1969 (est.) 1,143,000,000	417,153				
	5,423,000	Proj. Budget	3,190 Projected	1,700	1970 (est.) 1,223,000,000	383,386				

WILLIAM RAINEY HARPER COLLEGE
Palatine, Illinois

PERSONNEL HISTORY AND PROJECTION
1966-67 -- 1972-73

<u>Fiscal Year</u>	<u>Adminis- tration</u>	<u>Prof.</u>	<u>Instruc- tion</u>	<u>Classi- fied</u>	<u>Total</u>
1966-67	11	3	2	14	30
1967-68	15	7	60-3/5	45	127-3/5
1968-69	21 $\frac{1}{4}$	15 $\frac{1}{4}$	120.9	56	213-2/5
1969-70					
1970-71					
1971-72					
1972-73					
1973-74					
1974-75					

	DATA PROCESSING			PHYSICAL FACILITIES			GENERAL ADMINISTRATION			
	Data Processing			Operation and Maintenance			President and Staff			Busi-
Classified	Admin.	Prof.	Classified	Admin.	Prof.	Classified	Admin.	Prof.	Classified	Admin.
0	1	1	1	0	0	0	1	1	2	3
0	1	1	5	1	0	1	1	1	2	3
1	1	1	5½	1	0	4	1	1	2	3
0	1	2	6				1	1	2	4
0	1	2	7				1	2	3	4
	1	2	8				1	2	3	5

WILLIAM RAINEY HARPER COLLEGE
Palatine, Illinois

TEACHING FACULTY REQUIREMENTS
1968-69

<u>Description</u>	<u>Science & Math</u>	<u>Engi- neering</u>	<u>Communi- cations</u>	<u>Business and Soc. Science</u>	<u>Humani- ties and P.E.</u>	<u>Total</u>
No. Sections	120	89	216	351	214	990
F.T.Instructors	22	12 $\frac{1}{4}$	20	23	12	89 $\frac{1}{4}$
P.T.Instructors	28	17	26	65	25	166
F.T.E.Instructors						120-3/4
F.T.E. Students						1800

May 1, 1968

WILLIAM RAINEY HARPER COLLEGE

1.

TEACHING FACULTY REQUIREMENTS
for 1968-69

	SCIENCE AND MATHEMATICS						Total	Radio-Elec.	Num.Cont.	Mach.Design
	Biology	Chemistry	Physics	Mathematics	Dental Hy	Nursing				
No. Sections	30	18	12	60	0	0	120	0	16	16
F.T. Inst.	5	2	2	3	3	7	22	0	2	2
P.T. Inst.	3	6	1	18	0	0	28	0	2	3
Mean Class Size	30	20	30	31	?	?		0	?	?
FTE Students										
FTE Inst.										

St/Fac.
Ratio

TOTAL DIVISIONS										
Sci. & Math	Eng.	Comm.	Bus. & S.S.	Hum. & P.E.	Total					
120	89	216	351	214	990					
22	12½	20	23	12	89½					
28	17	26	65	30	166					
					1800					
					122-1/2					