

DR R E LAHTI

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William Rainey Harper College



Annual Budget



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Operating Budget

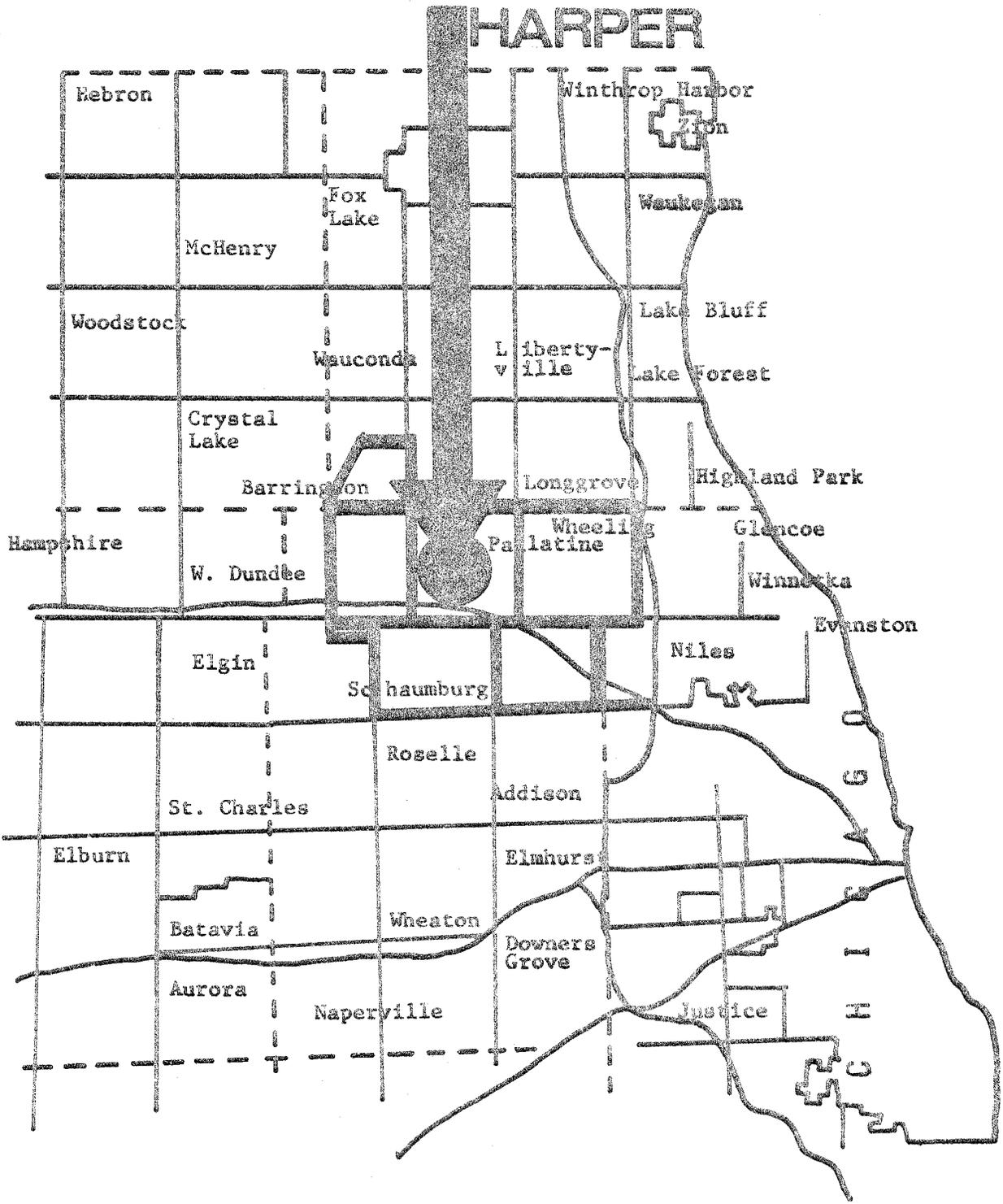
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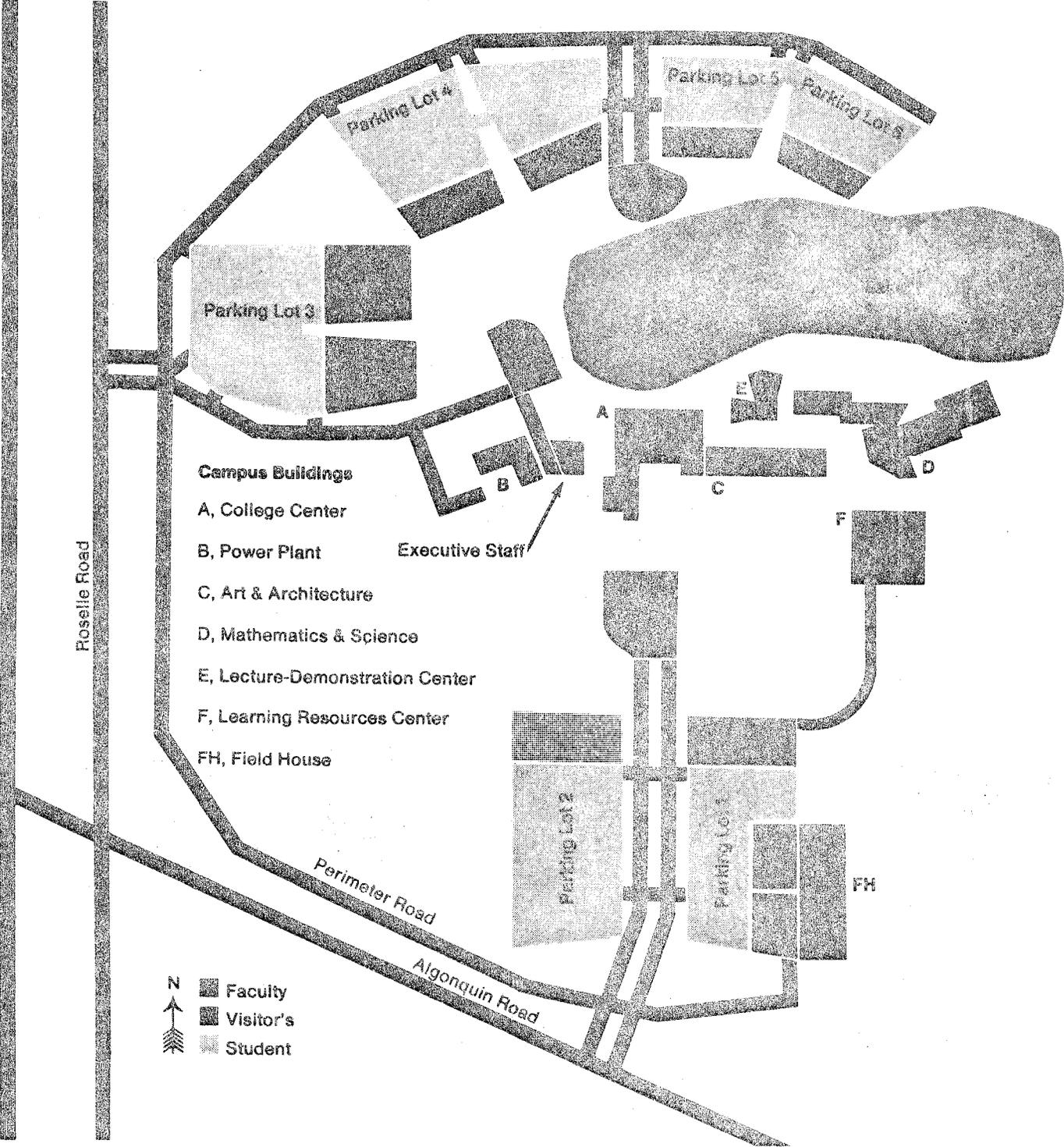
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METROPOLITAN LOCATION OF WILLIAM RAINEY HARPER COLLEGE



WILLIAM RAINY HARPER COLLEGE

CAMPUS



- Campus Buildings**
- A, College Center
 - B, Power Plant
 - C, Art & Architecture
 - D, Mathematics & Science
 - E, Lecture-Demonstration Center
 - F, Learning Resources Center
 - FH, Field House

- N ↑
- Faculty
 - Visitor's
 - Student



OFFICE OF THE PRESIDENT

June 30, 1970

THE BOARD OF TRUSTEES

Subject: College Budget for 1970-71 Fiscal Year

Reference: Letter of Transmittal

Dear Trustee:

Transmitted herewith is the proposed budget for the 1970-71 college year. This budget is the educational plan reduced to dollars and cents as it relates to the education of students at Harper College. It is important to note that each category, figure or total, affects educational opportunity and/or services offered by the college. The budget contains the considered estimates of the faculty. Implicit in its presentation is the commitment to live within these limitations.

Enrollment for the 1970-71 academic year is expected to increase by approximately 7.2% with a concomitant increase in the educational fund budget of 10.5%. We are pleased to note that the 1970-71 budget cost of \$1,353 per student is only slightly higher than the 1969-70 budget cost per student of \$1,313. Despite inflationary pressures, requiring substantial increases in salaries, additional supportive services and supplies, the per student cost for the 1970-71 college term as compared with 1969-70 is only 3% higher. Operating efficiency and the amortization of cost over a larger student body have enabled the administration to provide services for 1970-71 at a modest 3% increase over last year.

In order to balance the 1970-71 budget, the college for the first time will be unable to operate on current income. Considering the fact that the college is two years beyond student population projections as estimated by Arthur D. Little, inflationary costs, and other

variables not anticipated by the original citizens committee in the formation of Junior College District #512, it will be incumbent on the Board of Trustees to discuss and arrange for a tax referendum increase during the present fiscal year.

The following additional facts should be of interest as you review the 1970-71 Harper College budget:

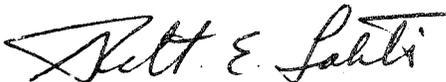
1. This budget is accrually sound. It does not represent expenditures beyond the financial resources of District #512. Because of the delay in receiving much of our tax income and because of the uncertainty of reimbursement for vocational-educational programs and charge-back revenue, it may be necessary to use tax anticipation warrants to develop the cash to meet the obligations set forth in this budget.
2. Sufficient funds have been allocated to staff our college for the next year at a 25 to 1 student-teacher ratio per section. Enrollment predictions forecast an additional 400 students enrolling next year. The total college enrollment is expected to increase from approximately 5200 to 5600.
3. This budget provides for over-all increases of professional employee salary and fringe benefits of approximately 9.8%. The teaching faculty salary schedule has been revised to provide salary increases for the teaching staff based on an interim program. An evaluation system is currently under study and expected to be operable during the 1970-71 college term.
4. Tuition has been increased by 25% from \$8.00 to \$10.00 per semester hour in order to defray operating costs. It is significant to note percentage income per student from local taxes, between 1967-68 and 1970-71, has decreased by 38% during the past four years. Observing percentage income from student tuition during the same four years, student tuition income has increased 3%, whereas, percentage income from state aid has increased approximately 12% over the same period of time. Charge-back revenue amounting to almost

19% of the total income for 1969-70 has sustained the college financially. During 1970-71 charge-back is estimated to drop to 7% due to the opening of the Oakton Community College. Tuition will be increased over the next few years; however, an increase in the tax rate will be necessary for the college to remain financially solvent.

5. Perhaps the most significant statistic to be noted is the necessity of having to borrow \$400,000 from the educational fund in order to offset the deficit in the college maintenance and operation (building) fund. This transfer of funds and the steady declining tax base behind each student at Harper suggests remediable action on the earliest practical date.

In summary, 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 Harper College. I trust this booklet will stimulate interest and facilitate understanding of the program and services by which the college intends to realize its higher educational goals and its community service obligations.

Respectfully submitted,



Robert E. Lahti
President

Budget Committee:

James Hamill, Chairman
Lawrence Moats
Joseph Morton
Robert E. Lahti
William Mann

Historical Basis

History and Development

William Rainey Harper College is a comprehensive community college serving the area known as Junior College District #512. The Harper District includes the townships of Barrington, Elk Grove, Palatine, Schaumburg, and Wheeling, and those areas encompassed by Barrington High School District 224.

1965 -- A New Community College

The idea of a community college in this area is not a new one. As far back as 1950, there had been talk about a community college, but community ideas take time to develop and mature. It took the vision and initiative of numerous local residents to bring the ideas to fruition.

In 1964, after long hours had been spent on the necessary groundwork, a petition was circulated among residents in the townships of Elk Grove, Palatine, Schaumburg, and Wheeling calling for a vote on the establishment of a community college. In March, 1965, voters approved the referendum, and these four townships were joined together to form a junior college district.

Voters returned to the polls 34 days after approving the referendum to elect seven citizens, from among 48 candidates, to become the first Board of Trustees of the new college district.

The present district boundaries were reached in March, 1967, when Barrington voters in High School District 224 overwhelmingly approved a referendum to associate with the college district.

The early days at Harper College paralleled the 1965 enactment of state legislation creating the Public Junior College Act. Nineteen other states passed major junior college legislation that same year.

Provisions of the Illinois act have provided a model for the community college system, revising the two-year college concept from "extended high school" to a community college for everyone.

The public Junior College Act created the Illinois Junior College Board and distinguished between two classes of junior colleges. A new era in education had begun.

Naming the College

The spirit in which the new community college developed in the northwest suburbs is reflected in the name, "William Rainey Harper." Scholar, teacher, innovator, and administrator, he devoted his life to the pursuit of excellence in education.

Dr. Harper was the first president of the University of Chicago and the father of the junior college idea, a genius who received his Ph.D. degree before his nineteenth birthday.

Hand picked by John D. Rockefeller to head the newly formed university, Harper laid the groundwork that made the name University of Chicago synonymous with innovation and excellence. It was there that Dr. Harper first used the name "junior college" when he divided the university into two major divisions, the junior and senior colleges.

Milestones

Harper College has a history of less than five years.

Milestones from its beginning days to the present time include:

1965

- May College Board of Trustees met for the first time, using the Board offices of High School District #214.
- Temporary administrative offices were rented at 34 West Palatine Road in Palatine.
- June & July The Board of Trustees solicited various communities to determine their interest in having the new college locate its campus in their area.
- September Dr. Robert E. Lahti from Michigan was employed as the first president of the college.
- October &
November The Board of Trustees interviewed leading architectural firms for the purpose of designing and planning a new campus.
- December Two outstanding architectural firms were selected - Caudill, Rowlett & Scott, of Houston, Texas, and Fridstein and Fitch of Chicago, to work in association. These firms are respected and well know for their work in designing educational facilities.

1966

- January Possible sites for the new campus were studied by the Board and the architects.

February	The college was approved as a Class I Junior College, thus becoming eligible to receive state and federal funds.
March	A 200 acre site in Palatine was selected for the future campus.
April	The college adopted the name "William Rainey Harper" in honor of the first president of the University of Chicago and the father of the Junior college movement.
May	Barrington residents expressed an interest in joining the Harper district.
June	Voters in the district approved a bond issue referendum authorizing Harper College to sell \$7,375 million in construction bonds. This bond issue represented the local share of the total building cost.
August	A budget of \$869,838 for fiscal year 1966-67 was approved by the Board.
September	\$3,375 million in construction bonds were sold to the First National Bank of Chicago at an average interest rate of 4.39 per cent.
December	The first scholarship established for Harper students, a gift from the U.S. Gypsum Research Center employees, Des Plaines, was accepted by the college.
 <u>1967</u>	
January	The state approved Harper as an area vocational-technical school and set aside \$750,000 for use in developing approved vocational-technical programs.

January The first faculty members were employed.

Tom Griffith of Palatine became the first student to enroll at Harper College.

Four million dollars in revenue bonds were sold to the First National Bank of Chicago at an average interest rate of 3.65 per cent.

February An architectural master plan was approved. Phase I of the construction program was to cost approximately twelve million dollars.

March Barrington voters approved a referendum by a 9 to 1 margin to associate with the Harper District.

The state approved Harper for a \$2.6 million federal grant.

April Harper's first catalog was published.

August The new faculty convened for a three week orientation program before the beginning of classes.

September Classes begin. First edition of student newspaper; 1,725 students enrolled.

October Ground broken for the first six buildings of the new campus.

1968

February Second semester begins; enrollment tops 1,800; 26 students named to academic Honors lists for first semester.

March Harper joins in forming GT-70, a national consortium of ten leading community junior colleges cooperatively seeking self improvement through new and stimulating approaches to quality education.

June First summer session attracts nearly 1,000 including students from over 50 other colleges and universities throughout the country.

August With GT-70 support, Harper hosts three-week national workshop for student personnel staff in colleges and universities.

September Second year of classes opens with more than 3,700 students enrolled, faculty size doubled, and five new career programs added.

November Harper's Board of Trustees becomes the second community junior college board admitted to membership in the Association of Governing Boards of Universities and Colleges.

1969

February 127 students earn academic honors for the first semester, five students recognized in the 1968-69 edition of Who's Who Among Students in American Junior Colleges. Harbinger, the student newspaper, wins national recognition for excellence.

March Harper president named to three-year term on the Board of Commissioners of the National Commission on Accrediting and on the Advisory Council of Presidents of the Association of Governing Boards.

April Based on high performance ratings determined by a five-member examining team, North Central Association for accreditation elevates Harper to candidacy status.

June First commencement - 114 students receive degrees; 72 associates in arts, 21 associates in science, and 21 associates in applied science.

Harper becomes first college in Illinois to conduct student registration "on line" with its computer.

August Harper President elected chairman of GT-70.

September Phase I of construction completed on schedule. Faculty orientation meetings conducted in Learning Resources Center on the new campus.

Third year of classes begins with a fall enrollment of 5,358, a student population two-years ahead of the most liberal projections.

Non-credit continuing education courses for adults are offered for the first time.

October Harper Dental Hygiene clinic opens to become the first such facility serving the northwest suburban area.

November Harper links with top management of Northwest suburban business and industrial firms to form Harper Industrial Steering Committee. The Committee announces plans for a series of in-service management conferences to be held at the College in 1970.

December

A two-day conference on "Computers in the Junior College" is hosted at Harper. Sponsored by the American Assn. of Junior Colleges, the conference draws 150 representatives from two year colleges in Illinois, Iowa, Indiana, Michigan and Wisconsin.

Legislators from the State of Michigan visit Harper to learn about development of the College as part of a study aimed at reorganizing the Michigan community college system.

Dental Hygiene students from Harper complete a six-week program of dental health education among 4,300 elementary school children from Schaumburg district 54 and Arlington Heights district 59.

1970

January

Harper and five other Chicago-area community colleges join to form the "Skyway" community college athletic conference. Harper's vice president of student affairs is elected to head the new league.

Registration procedures simplified through creation of a "register by telephone" system hooked into Harper's computer.

Board of Trustees votes to request tax rate increases of 12 cents in the Educational Fund and five cents in the Building (maintenance and operation) Fund through a referendum to be held March 21, 1970.

Harper's New Campus

The completion of the first phase of Harper's exciting new campus in September, 1969 brought to the college district a complex of six contemporary buildings nestled in the rolling terrain of 218 rural acres. On-time delivery of the buildings marks Harper as the first Illinois public community college to complete its entire Phase I project. The campus master plan calls for construction of another six buildings before 1980.

Informal layout of Phase I building modules may be characterized as having a "village street" atmosphere. The design of the buildings provides multi-level plazas and picturesque walkways, alternating brick, glass, concrete and steel to produce a stimulating environment for learning. Bay areas for study and conversation are conveniently placed near classrooms throughout the buildings.

While suggesting strength, the structures are built into the natural contours of the land and have entrances on several levels, affording changing exterior and interior views. Panoramic views from several buildings embrace a small scenic lake bordering the campus and a footbridge connecting the north end of the campus to a parking lot on a hill across the lake.

The hub of the campus, the College Center, provides a natural meeting place for students and faculty and includes a

student lounge, cafeteria, bookstore, various student activity offices, conference center, and provision for almost any activity the multi-purpose design might embrace.

Other buildings are the administration wing, power station, art and architecture wing, learning resources center, and the science complex. It is anticipated that the campus will become a focal point of the northwest suburban area, providing a cultural and educational opportunity center as well as conference and meeting place for community organizations.

The Harper campus provides an exciting learning environment complete with the latest educational tools. Former students will be able to recall it with a feeling of pleasure and pride.

Harper's Student Body

The students are the college and on the new Harper campus, when fall 1969 registration was over, 5,500 had enrolled. This was over one-thousand more students than had been anticipated in a five-year forecast made in December, 1968.

A breakdown of active students showed that 56 per cent are enrolled full time and 44 per cent part time. Seventy-two per cent are residents of the Harper College junior college district, a proportion that will increase when Maine-Niles opens its doors next September. The 5,500 student are enrolled

in a total of 246 courses, class sizes average 32 students, and sixty per cent of the students are male.

A breakdown of age groups shows that almost one-third of the present students are age 18 or younger; one-third are over 25; and another one-third are between ages 19 and 25.

Enrollment data evidenced that courses were being pursued on the following basis:

<u>Division</u>	<u>Total Students Enrolled</u>
Communications	23%
Social Science	22%
Business	17%
Math and Physical Science	14%
Health and Biological Science	10%
Humanities and Fine Arts	9%
Engineering and Related Technologies	5%
	<hr/>
	100%

CONSTRUCTION COST ANALYSIS

PHASE I, A and B

September 1967 - September 1970

I.	Total cost of Phase I construction project	\$ <u>12,246,046</u>
II.	Cost to the local taxpayer (25% of local effort)	\$ <u>3,623,606</u>
III.	Gross square footage constructed	<u>371,440</u>
IV.	Percent of total campus master plan constructed	<u>43.8%</u>
V.	Cost per square foot:	
	a. Student Center and Administration Center	\$ 26.16
	b. Art and Architecture Wing	29.06
	c. Science Wing	25.89
	d. Lecture-Demonstration Center	40.71
	e. Learning Resource Center	<u>23.28</u>
	Average cost per square foot	\$ <u>25.99</u>
VI.	Cost per square foot with the Power Plant (The Power Plant is built to service future campus construction and its cost will be spread over future construction.)	\$ <u>27.39</u>
VII.	Fixed equipment - 5.1% (43.8% of Campus)	\$ <u>527,000</u>
VIII.	Site development - 15.2% (210 acres)	\$ <u>1,545,204</u>

STATISTICAL PROFILE OF HARPER COLLEGE

I. Student Growth

	<u>F.T.E.</u>	<u>Head Count</u>	<u>Percent Increase</u>
1967-68	1035	1725	
1968-69	2355	3735	+ 116.5%
1969-70	3673	5358	+ 43.4%

II. Operation Costs Per Student

1967-68 (Actual)		\$1476	
1968-69 (Actual)		1241	- 15.9%
1969-70 (Estimated)		1265	+ 1.9%

III. Source of Income Per Student

<u>Source</u>	<u>1967-68</u>	<u>1968-69</u>	<u>1969-70</u>
Local Taxes	63.5%	40.9%	27.0%
Tuition	30.5	44.8	27.3
State Aid	22.9	28.3	33.0
Vocational Education Act	6.5	9.6	4.0
Student Fees	.5	1.0	1.5
Miscellaneous Sources	2.5	1.7	.6
Fund Balance	(26.4)	(26.3)	6.6
Total	<u>100%</u>	<u>100%</u>	<u>100%</u>

IV. Expenditures Per Student

<u>Cost Center</u>	<u>1967-68</u>	<u>1968-69</u>	<u>1969-70</u>
Instruction	55.3%	58.3%	57.2%
Learning Resource Center	11.0	7.4	9.7
Student Services	9.4	9.9	8.9
Data Processing	3.7	7.6	6.2
Institutional Research & Dev.	0.0	.1	1.4
General Administrative	14.0	8.9	6.7
Gen. Institutional Expense	6.6	7.8	9.9
Total	<u>100%</u>	<u>100%</u>	<u>100%</u>

V. Equalized Assessed Valuation Per Student

1967-68	951,329	
1968-69	519,393	-45.4%
1969-70	380,625	-26.7%

VI. Local Tax Rates

	<u>Ed. Fund</u>	<u>Bldg. Fund</u>	<u>Bond & Int.Fund</u>	<u>Total Tax Rate</u>
1967-68	.11	.04	.066	.216
1968-69	.11	.04	.056	.206
1969-70	.11	.04	.062	.212

A taxpayer with a home assessed at \$10,000 for taxing purposes paid \$21.20 toward the operation of Harper College this year.

VII. Total College Staff

1966-67	31
1967-68	117
1968-69	188
1969-70*	360

(Student Counselor ratio 300-1)

*(Added 75 custodian and cafeteria workers)

VIII. Average Class Size

1967-68	21.0 students	
1968-69	22.5 students	+7.1%
1969-70 (occupied campus facilities)	28.9 est.	+28.4%

XI. Construction Statistics

a. Gross construction cost per sq. ft. (excluding 43.8% pro-ratio of campus power plant)	\$25.99
b. Gross square feet constructed	371,440
c. Percentage of total master plan completed	43.8%
d. Percent of total construction costs from local taxpayers	25%
e. Percent of total construction costs from state and federal sources	75%

The Illinois Junior College Board

The Illinois Junior College Board was created by the Public Junior College Act, and its powers are defined by law. The State Board's primary function is to guarantee statewide planning. In addition, it serves as a body that may accept federal funds for redistribution to the community and junior colleges of the state and enter into contracts with other governmental bodies.

The State Board also retains the power to establish efficient and adequate standards for the many facets of community and junior colleges. Finally, the Junior College Board serves as a coordinating agency for studies of policies, standards, student characteristics, and other subjects.

The nature of powers of the Illinois Junior College Board are such that they both encourage and complement effective local Boards of Trustees for individual community and junior colleges.

Harper's Board of Trustees

The Board of Trustees at Harper College has a very significant role in the governance of the college. This role is defined by provisions of the Illinois Public Junior College Act, as contained in Chapter 122, Illinois Revised Statutes, 1967. The local Board of Trustees represents the civic body through which the Illinois Junior College Board communicates with William Rainey Harper College.

Functions of Harper's Board of Trustees

The role of the Board of Trustees of William Rainey Harper College is stated in the Policy Manual of the college. The following functions are those that constitute specific tasks to which members of the Board must address their efforts:

1. Selecting a president who shall be the administrative head of the college, directly responsible to the Board for the total administration of the college district. The Board shall vest in the president the necessary authority and provide him with appropriate personnel to carry out the educational program of the college district.
2. Providing policy which will substantiate all claims for state aid and maintenance of such records for three (3) years.
3. Providing policy for the revenue necessary to maintain the college.
4. Designating the treasurer who is to receive the taxes of the district and notify the collector in writer accordingly.
5. Adopting and enforcing all necessary policies for the management and government of the college.
6. Providing policy for the appointment of all teachers and fixing the amount of their salaries.
7. Providing policy for the admission of students which do not conflict with the laws of the State of Illinois.

8. Establishing policy and regulations governing conditions under which any person, persons, or associations may acquire, or collect funds in the name of the college.
9. Providing policy for securing adequate insurance as provided by the law.
10. Performing such other acts as are required by the laws of the State of Illinois or the State Board.

Legal Basis

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.

Instructional 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 serves requires a college that is finely attuned to its needs-- one that provides 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.

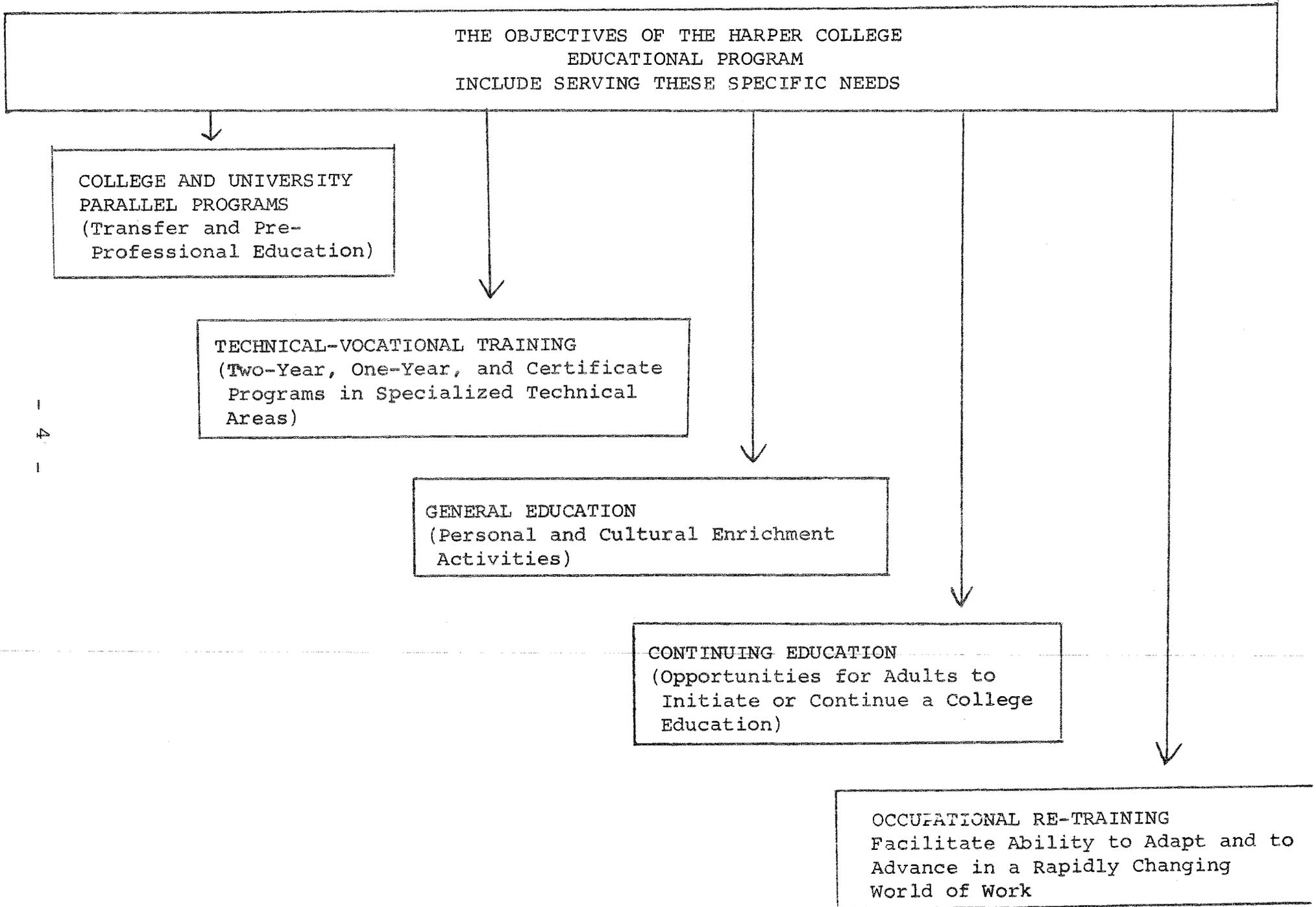
Chart I reflects these objectives as a part of the Harper College educational program.

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.

C. Typical Services Offered by Community Junior Colleges

The kinds of services typically offered by the junior colleges are indicated by the "Specific Objectives" of

CHART I



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 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.

II. 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.

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.

A. General Education Undergirds and Permeates the Total Educational Program.

Harper College is committed to a program of general education which acquaints the student with a broad area of knowledge. This knowledge not only provides him with information in particular subject fields but contributes toward an enlightened and integrated view of life. General education serves to complement the specialized training designed to prepare him for an occupation, whether it be a trade skill, a technical proficiency, or a professional vocation.

Essential to transfer and career-oriented programs, the aim of general education is to equip the student with important understandings and insights and with the power to communicate them. Thus his efforts to assume his role as a citizen and to earn a livelihood are set in a perspective of values that gives a proper order to life's activities.

The general education philosophy of Harper College is intended to permeate the entire college program, enabling all members of the college community to work together to develop and strengthen constructive attitudes, knowledge, and understandings.

Degree graduation requirements have been developed to combine adequate specialization with general education.

B. Degrees Offered by Harper College

Harper College offers three degrees: the Associate in Arts, the Associate in Science, and the Associate in Applied Science. The A.A. and A.S. degrees are primarily for students desiring to transfer to four-year institutions. The A.A.S. is primarily for those in two-year career programs.

In addition, the college structures certificate programs designed to meet specific needs of the community. These programs are normally one year in length and upon completion of the prescribed courses the student receives a certificate of completion. See the list of curricula for current certificate programs.

C. Organization to Implement the Educational Program

Harper College is organized into three basic functional elements: the student affairs area, the financial affairs area, and the instructional affairs area. It is the responsibility of the instructional affairs area, headed by one of the college vice presidents, to develop, implement, and monitor the educational program of the college.

The instructional affairs area is broken down into seven academic divisions which assume the responsibility for implementing specific curricula. The academic divisions are as established as follows:

Business Division
Communications Division
Humanities Division
Engineering Division
Life and Health Sciences Division
Math and Physical Sciences Division
Social Science Division

The academic divisions are supported in their efforts by the Office of the Dean of Transfer Programs, the Office of the Dean of Career Programs, the Office of the Dean of Adult and Continuing Education, and by the staff of the Learning Resources facility. Chart II depicts these relationships graphically.

D. The Transfer Program

Clearly, one of the areas that has received a major amount of attention since the opening of Harper College has been that of the four-year college and university parallel (transfer) program. A student can, by selecting from the large number of transfer courses available at the college, put together the first two years of almost any curriculum offered by four-year colleges and universities. Chart III reflects only a sample of the areas of study that can be pursued by a transfer-oriented student while at Harper College.

Articulation

The Dean of Transfer Programs works very closely with officials in the four-year colleges and universities to assure that students can readily transfer credits earned at Harper College to these institutions. The Registrar, members of the counseling staff, and members of the faculty within the academic divisions also work toward this end.

E. Career Programs

In an effort to meet the needs of a changing world of work and to meet the needs for increasing numbers of technical and para-professional employees, Harper College has developed a series of vocational-technical "career" programs for its students. Most of Harper's career programs have been designed to meet the needs of the college community as they have been revealed by the exhaustive A. D. Little study of the district which Harper College serves. Chart IV lists the current career program offerings of the college. It may be noted that these programs take several forms: the two-year degree program; the one-year certificate programs; and the short-term certificate programs.

CHART II

ORGANIZATION OF THE INSTRUCTIONAL AFFAIRS AREA
(Which is Responsible for the Program)

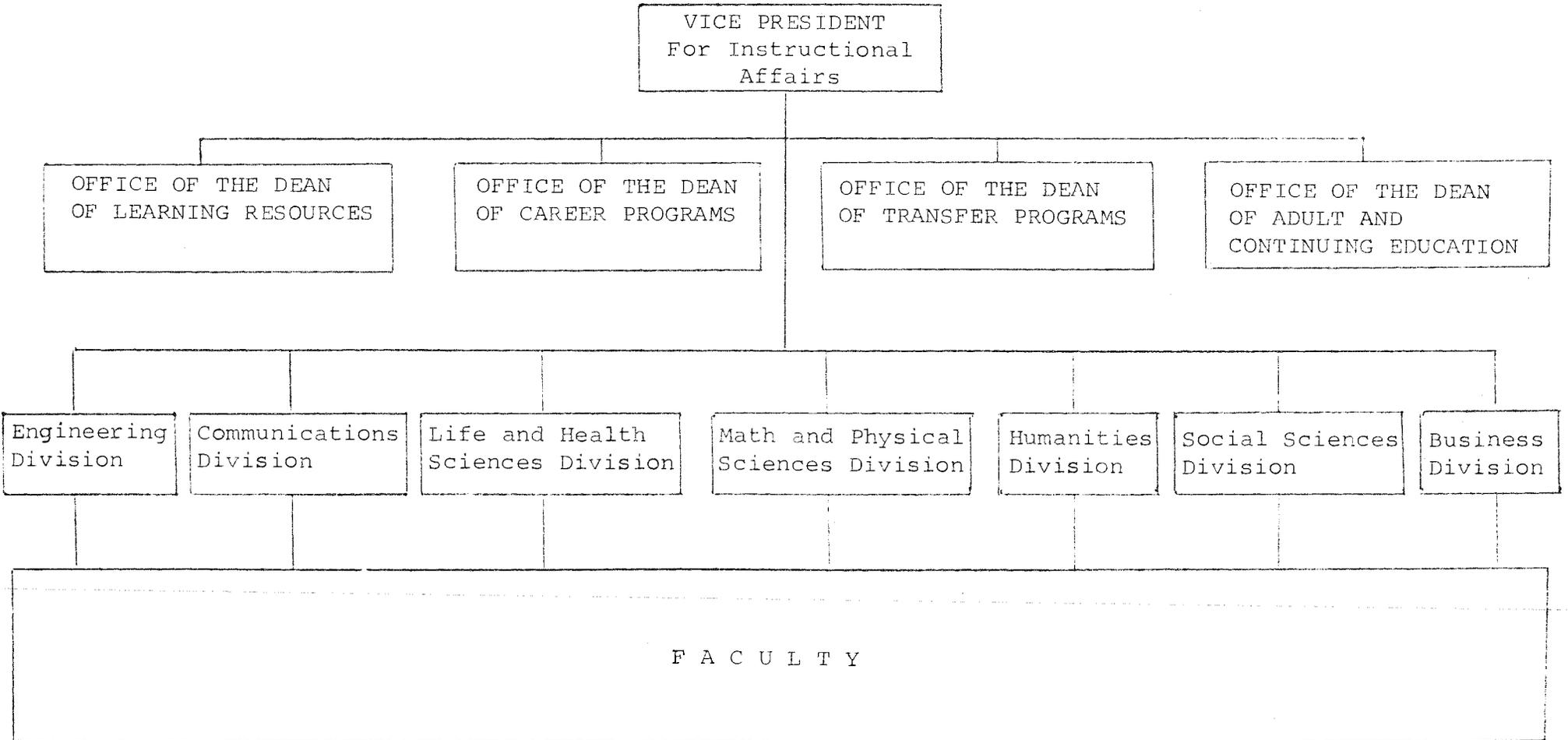


CHART III

WILLIAM RAINEY HARPER COLLEGE

Education Programs Offered College Transfer

Harper College offers the first two years of most four year college programs. For example, students interested in the following areas of study can spend their first two years at Harper College qualifying for an associate degree and then transfer to a four year institution without loss of time or credit:

Business

Accounting
Advertising
Business Administration
Commerce
Finance
Marketing
Retailing
Transportation

Education

Business Education
Education
Library Science
Personnel and Guidance
Physical Education
Special Education

Engineering

Architecture
Chemical Engineering
Civil Engineering
Electrical Engineering
Industrial Engineering
Mechanical Engineering

Humanities

Art
English
Foreign Languages
Journalism
Law
Liberal Arts
Literature

Humanities (cont.)

Music
Philosophy
Speech
Theology

Medicine

Dentistry
Medicine
Nursing
Optometry
Pharmacy
Physical Therapy
Veterinary Medicine

Natural Sciences and Mathematics

Biology
Botany
Chemistry
Geology
Mathematics
Physics
Zoology

Social Sciences

Anthropology
Economics
Geography
History
Political Science
Psychology
Social Work
Sociology

CHART IV

WILLIAM RAINEY HARPER COLLEGE

Education Programs Offered
Career Programs

Harper College offers a considerable number of associate degree and certificate programs in the vocational area.

Associate degree programs currently being offered are:

Accounting Aide
Architectural Technology
Chemical Technology
Data Processing Technology
Dental Hygiene
Electronics Technology
Fashion Design
Food Service Management
Journalism
Law Enforcement
Marketing Management
Mechanical Design
Numerical Control Technology
Nursing
Secretarial Science

Certificate programs are being offered in:

Accounting
Architectural Technology
Business and Industrial Security
Child Service
Clerical Assistant
Data Processing
Data Processing Clerical
Electronics
Fashion Design
Fire Science
Law Enforcement
Mechanical Drafting
Mechanical Technician
Numerical Control Technician
Practical Nursing
Secretarial Science
Supermarket Management

1. Industrial Steering Committee Guides Career Programs

A group of local businessmen, representing most of the major employers in the greater college community, works closely with the college President as the Harper College Industrial Steering Committee. This group provides a direct link between the college and top management and assures that the career programs of the college are attuned to the needs of the community.

2. Additional Community Involvement in the Educational Program

Each individual career program offered within the several academic divisions utilizes specialized advisory committees for the development and refinement of the programs. Advisory committees serve to advise the college on matters relating to curriculum, facilities, equipment, staff, and student recruitment and placement.

F. Adult and Continuing Education Programs.

The adult and continuing education program of the college is one of the activities that the college has recently begun developing. The first non-credit offerings of the college included:

Lifetime Family Financial Planning
Secretarial Refresher Workshop
Issues and Problems Lecture Series
Understanding the Contemporary Novel
Cinema Arts
Fun in Fitness
Interior Design
Fundamentals of Investing
Personal Income Tax

A management development program has been developed in cooperation with the Industrial Steering Committee mentioned above. This program is designed to cater to the supervisory and management development education needs of local industry and features notable specialists from all over the country brought in to conduct sessions of the program.

Recently, the college has begun to offer regular college credit courses on an extension basis. This type of effort literally brings the college to the community and makes it possible for more and more of the citizens of the district to conveniently take advantage of the college's educational program.

G. Developmental Program Assists Students with Learning Difficulties

Harper College has established a program for students whose high school achievement and test scores are below the minimum for admission to other college curricula. This program is designed to give the student every opportunity to develop his abilities, to remove deficiencies, and to qualify for the college curriculum of his choice. The program is designed and supervised by the student's counselor within guidelines established by the college.

III. Organizational Elements that Support the Educational Program

Clearly, all elements of the college exist to support the educational program of the institution. Some elements, however, play a direct and most important supporting role.

A. Student Affairs Support

1. Counseling Services. Harper College has had a total commitment to the individual student. Concern for the student is apparent in almost all aspects of the total college operation. Among the most important ways that the college has demonstrated its concern for the individual student is in structuring a comprehensive counseling system.

By maintaining a very favorable student/counselor ratio and by following a "decentralized" counseling arrangement, students have knowledgeable counselors readily available to them. The "decentralized" approach places the counselors with the faculty in each of the academic divisions. By virtue of being physically housed with the faculty, the counselors are kept abreast of the current developments and requirements in the area to which they are assigned.

2. Financial Aides and Placement Service. Even though the community college is far more economical than most

four-year colleges and universities, there are still those in the community college that need financial assistance. To meet this need, Harper College employs a Coordinator of Financial Aides to assist students in resolving financial problems. This same person is available to assist veterans in obtaining their entitlements.

The college Placement Officer assists students in obtaining placement in their chosen field upon completion of their program at Harper College. The placement office also serves as a clearinghouse for part-time job opportunities.

3. Athletic Program and Student Activities Program.

Recognizing that physical education and athletics plays an important role in the total college program, Harper College provides the aspiring athlete an opportunity to compete in seven intercollegiate sports. An extensive intramural program is also provided.

At Harper College, the student activities program is considered to be co-curricular--that is to say, an integral part of the educational program. The College Center is designed to become the hub of the co-curricular program. Its facilities can be used for dances, forums, debates, lectures, banquets, concerts and other activities designed to complement academic learning by providing opportunities for the application of knowledge and skills. Also located in the College Center are facilities for counseling, health, college publications, billiards, bookstore, and offices for student organizations.

A number of clubs and organizations have been started at Harper College and students are encouraged to begin any others that may interest them. Among the first clubs formally recognized have been the Folk Music Club, Nursing Students Club, Junior American Dental Hygienists Association, Harper Studio Players, Harper Students for Human Rights Club, and the Future Secretaries Association. Any students interested in participating or beginning new organizations should see the Director of Student Activities.

The activity program also includes a cultural arts series of art, drama, films, concerts, and lectures, student publications including the college newspaper the Harbinger, a full program of intramural athletics, and a travel program of domestic and European tours.

B. Learning Resources Support

The Dean of Learning Resources and his staff are most important support personnel with respect to the implementation of the educational program of Harper College. The services rendered to the educational program by this element of the organization are basically in the following areas.

1. Media Collection. A principal function of the learning resources staff is the gathering of print and other types of media for instructional use. Adding to the 30,000 volume book collection, obtaining films, records, audio tapes, video-tape recordings and other media account for a good deal of the staff's time.
2. Equipment. Learning resource staff personnel are responsible for obtaining audio-visual equipment, for maintaining it, and in general, making the equipment easy to utilize by faculty members in instructional situations. Important among the equipment-related responsibilities is the design, installation, and operation of the college's closed-circuit television facilities.
3. Professional Staff. Foremost among the services rendered by the learning resources element is that it provides professional staff assistance to faculty in the development of instructional materials and in the area of new uses of educational technology applied to the Harper College classrooms. Photographic, artistic, production, and other specialists on the learning resources staff make it feasible for faculty to engage in ambitious projects aimed at improving classroom instruction.

IV. Future Development of the Educational Program

The community college exists to serve the students and the community. To do this, and to do it well, continuous awareness

of new educational methods - and their implementation is necessary. The addition of new facilities and personnel are also constant factors in maintaining an institution that is abreast of the latest educational developments. Consequently, growth and improvement are essential factors in the ongoing dynamics of Wm. Rainey Harper College and its dedication to excellence.

Enrollment alone is 40% or two years ahead of the original growth projections by the Arthur D. Little Company. Such an increase, while clearly illustrating the need and usefulness of Harper College in the community, places considerable demands upon the college in terms of additional facilities and personnel. These are demands which the college has been meeting, but they are demands which require increased resources if they are to be adequately met.

However, beyond the matters involved with growth in sheer numbers and the need for corresponding facilities, is the improvement of existing programs and the innovative use and development of these programs into models of maximum learning-- not only for this institution, but for other institutions of higher learning throughout the country.

This kind of planning and innovation is going on in all of the divisions of Harper College and involves a variety of means by which these goals can be reached.

Further development and refinement of the educational program at Harper College is a principal concern of many individuals within the institution. As might be imagined, the faculty are foremost among this group. Future plans for the educational program in each of the academic divisions include many changes in curriculum and in methods of teaching. In the following paragraphs selected plans for improvement and change are outlined. This description is not meant to be all-inclusive, but rather, it is meant to provide an insight into the general train of thought being followed within the institution.

A. Examples of Future-Oriented Activity and Future Plans of the Academic Divisions

A general characteristic of the activity carried out in all of the academic divisions of the college is a greater reliance on audio-visual equipment to bring the newest learning techniques to the students.

The Foreign Language Department, for example, hopes to have audio activated classrooms, utilizing the electronic loop system which provides immediate access to a variety of tapes for use by the student and teacher in classroom circumstances.

In the Business Division there is a televised accounting course created and designed by one of the members of that division. Students in salesmanship classes make presentations to a television camera and then watch a video-tape replay of their performance for critiquing purposes. Keypunch students proceed at their own pace in a course of study which relies upon the student taking instruction from a tape recorder for a good portion of the time. Students in stenography proceed at their own pace using an electronic loop system like that used in the foreign language department. Data Processing programming students have almost unlimited access to laboratory facilities and to assistance in de-bugging programs because a para-professional has been added to the staff of the division. A complete audio-tutorial system is in the planning stages for the teaching of business machines classes.

In Speech, both tape recorders and television are used to improve the students' speaking skills as well as acquaint them with the various media open to them should they choose to pursue in one of these aspects of the communications field itself.

Considerable use of audio-visual techniques in the Life and Health Science Division will be augmented by audio-tutorial approaches whereby units or special sections of given courses are largely self taught by the student with the aid of tapes, television film strips, etc. This will be particularly true in Biology and the Dental Hygiene program.

In addition to the expanded use of audio-visual equipment, the computer plays an increasing role in the instructional life of the college. The Mathematics and Physical Science Division, for example, plan to have a number of computer terminals for both student and faculty use in the mathematics, chemistry and physics courses. This holds true for the Engineering Division, as well, which currently relies heavily on the computer in its Numerical Control program and in its Architectural Design program.

In general, the computer is of growing importance in the grading and evaluation of tests and their consequent improvement through item analysis and other techniques.

Many future plans of the divisions revolve around the addition of new curricula to the educational program. The Division of Engineering and Related Technologies is contemplating at least one new program, Civil Engineering Technology, which would require the creation of new laboratory facilities in soils and highway materials.

In the Social Science Division, a Fire Science program is to be implemented. Also, contemplated is a program designed to develop para-professional teacher aides and child-care workers.

The Math and Physical Science Division foresees a program in Environmental Technology (partly biological, partly chemical) as a possible answer to the need for workers to deal with the very topical and very critical problems of air and water pollution and noise abatement.

In the Business Division several new programs are contemplated. Fashion Merchandising, Retailing, Insurance, Real Estate, and Transportation Management programs are seen as the answer to some very real needs for workers in these fields in the district served by the college. A program in General Business Management and Supervision designed to primarily up-grade working adults in their jobs is very near to implementation.

Innovation, in terms of the use of behavioral objectives as a means of clarifying course goals and organizing courses, team teaching, the use of films, visiting professors with new techniques in in-service training and many others, is constantly taking place at Harper College.

These are but a few examples of the plans for improvement and growth by the various divisions of Harper College.

B. Expansion in the Adult and Continuing Education Area.

Just as the academic divisions are planning to expand their services in the future, so is the Office of Adult and Continuing Education. Future plans for this segment of the education program include expansion on many fronts.

More non-credit offerings will be developed as the community interests for these types of programs become clear. An increase in the number of extension courses offered by the college in other segments of the community is expected. Many of these may be offered in the plants of some of the corporate citizens in the district.

A program for "golden agers" is being contemplated, whereby senior citizens could take advantage of the college's program at low cost, or perhaps even no cost.

Importation of courses from four-year colleges and universities is also being contemplated.

C. Expansion of the Learning Resources Facility

Foremost of the future plans for the learning resources facility on the campus is the completion of the equipping and staffing of this element. As constructed, not all of the equipment required to support the campus in its ultimate stages of development was provided. By the same token, only a fraction of the professional staff for this unit have been hired to date. Accomplishing these objectives is a prime concern for the future.

V. Faculty

A competent dedicated faculty is an essential ingredient in any educational institution, and certainly an essential element in any educational program. Harper College has been fortunate in that it has been able to attract a very fine faculty, possessed not only of more than adequate academic credentials, but of teaching and other related experience as well.

Chart V reflects the academic preparation of the faculty. It may be noted that 88% of the faculty are possessed of at least a master's degree. Forty-two percent have significant amounts of graduate work beyond the master's degree.

Chart VI reflects experience records of the college faculty. The average faculty member has nine and one-half years of teaching experience.

Harper has been able to attract a well-qualified faculty. In order to retain and up-grade the faculty, the administration

CHART V
WILLIAM RAINEY HARPER COLLEGE

Professional Preparation of Faculty
as of July, 1969

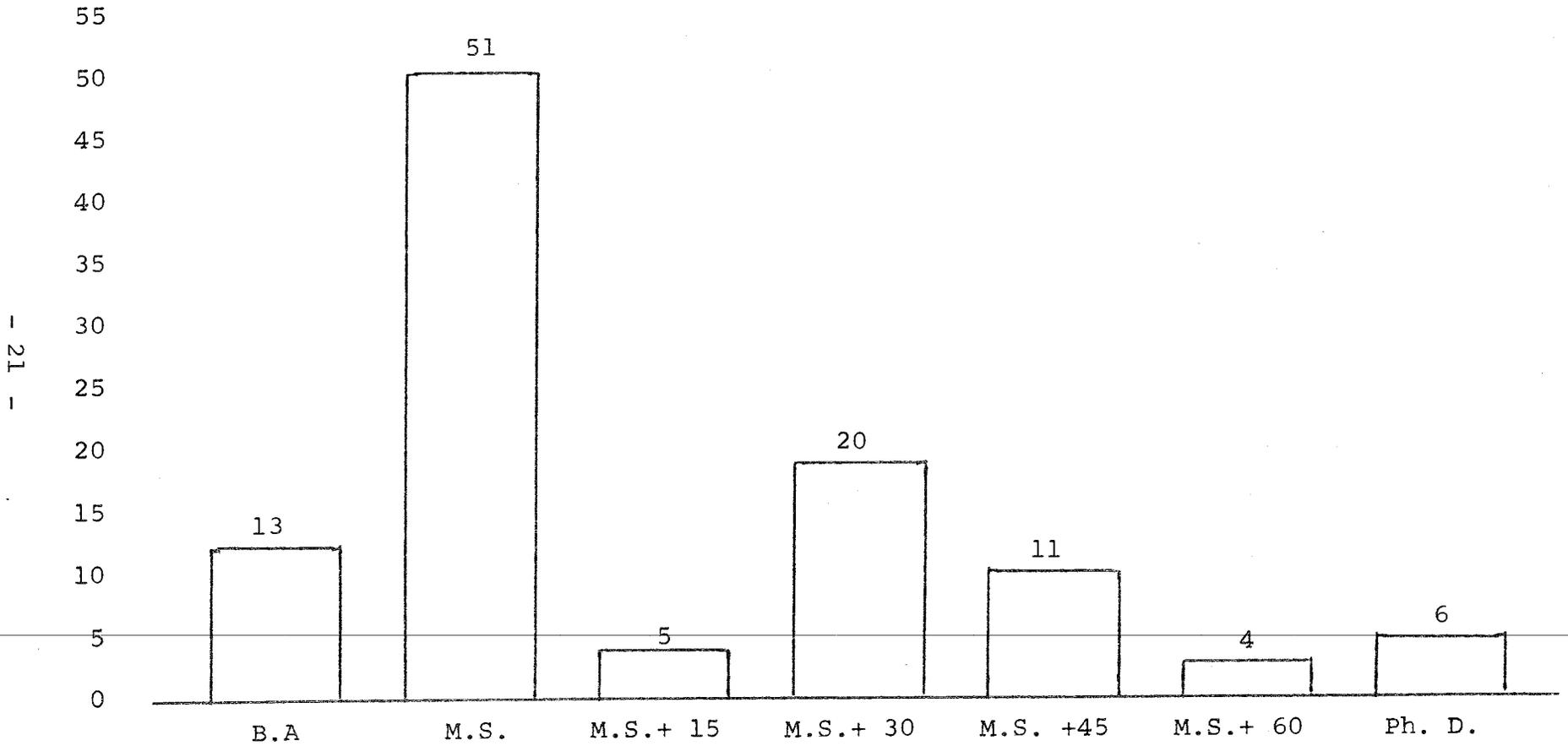
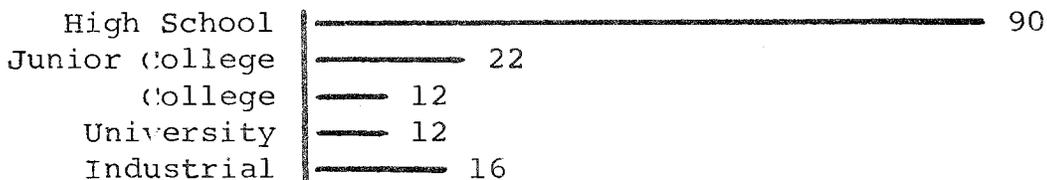


CHART VI

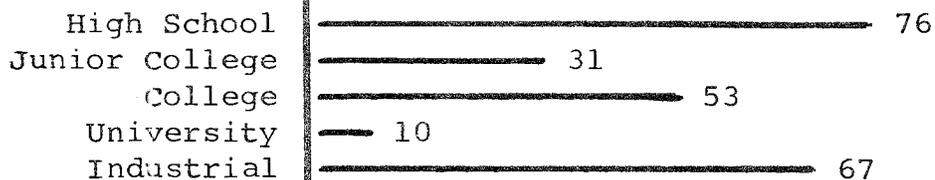
WILLIAM RAINEY HARPER COLLEGE

Faculty Teaching Experience as of July, 1969 (Academic and Industrial)
Cumulative Divisional Totals in Years of Service

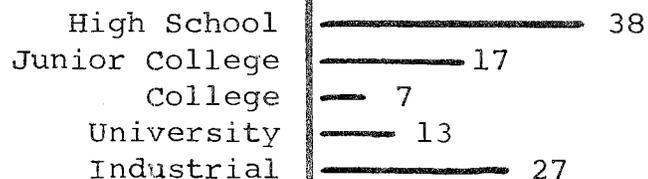
Mathematics and Physical Science (Faculty-12)



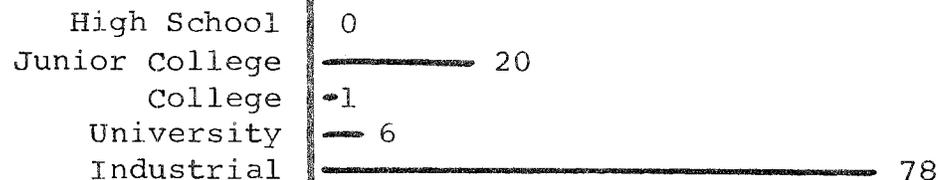
Health and Life Science (Faculty-23)



Humanities (Faculty-11)



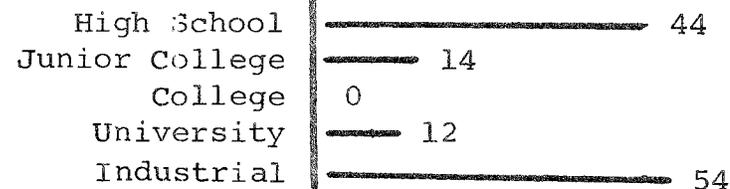
Engineering (Faculty-11)



Business (Faculty-20)



Social Science (Faculty-14)



Communication (Faculty-24)

High School	109
Junior College	41
College	7
University	5
Industrial	67

of the college has said yes to funds for innovative travel, they have said yes to special projects for educational development, and they have said yes to tuition refund grants for faculty pursuing advanced degrees in their field.

Continuation and expansion of these programs in the future is seen as one of the ways in which a well-qualified faculty can be retained, and as one of the ways in which the college can continue to attract personnel who are well-suited to meet the educational needs of the community.

VI. Accreditation

No school wins accreditation immediately. Accreditation becomes possible only after a series of steps are taken by an educational institution in accordance with the regulations and guidelines of the regional accrediting agency. In Harper's case, the accrediting agency is the North Central Association of Colleges and Secondary Schools.

It is an indication of the quality of the educational program of Harper College that the institution has been able to advance to "candidacy" status with the North Central Association. Harper has proceeded as rapidly as is possible in the quest for accreditation. There are a number of schools in Illinois that have been in operation for longer periods of time than Harper, but which have not yet even attained the candidacy status which Harper now holds.

Through letters of agreement, students attending Harper College can transfer credits earned at Harper to almost any college or university in the country.

VII. Future Plans and Continuance of Quality Programs Contingent Upon Community Support

It is clear that no educational institution can meet the challenge of the future without the support of the community that it serves. New programs, new techniques, both are dependent upon additional staff, additional facilities, additional equipment. None of these can be obtained without both the moral and financial support of the community. Nor can the status quo be maintained without this support either. Harper's climate, as one of the community colleges to be a part of, will soon dissipate if the support of the community for an institution dedicated to excellence dissipates.

There is no question that, with the necessary and continued support of the greater college community, this institution will continue to grow and improve in its on-going, dynamic pursuit of excellence.

Financial Program

HARPER COLLEGE FINANCIAL PLAN OF OPERATION

I. 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 .062¢ 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, inter-collegiate athletics, college center, 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.

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

A. Fund Balance

Harper College obtains 4.4% of its income from the fund balance which represents revenue not used in previous years. This is a short term source of funds and is limited to the revenue not spent in previous years.

B. Local Resources

Harper College obtains 26.6% of its income from real estate and personal property taxes. The present tax rate is 11¢ per \$100 of equalized assessed valuation.

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

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

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

C. Intermediate Resources

1. Harper College obtains 19.4% of its income from student tuition. Resident tuition is \$10.00 per semester hour. Non-resident tuition is based on cost less state aid and resident tuition charges that are paid by all students.
2. Non-resident tuition is based on cost less state aid and resident tuition charges that are paid by all students. Harper College obtains 18.7% of its income from charge-backs to those areas outside the Harper district that do not have junior colleges. As new junior colleges are

formed, this source of revenue will reduce to almost zero. As Harper grows, this source of revenue will have to be replaced.

3. Harper College obtains 1.4% of its income from student fees. Fees are charges for laboratory courses and other courses that utilize special materials that are consumed based on each student's needs.
4. Harper College obtains .8% of its income from miscellaneous sources such as interest on investments.

D. State Resources

1. Harper College obtains 34.7% of its income from state aid. The State of Illinois reimburses the college at the rate of \$15.50 per semester hour of credit taken by students. This formula is based on mid-term enrollments.
2. Harper College obtains 2.8% 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.

E. 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.

F. 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.

The following table shows the percentage income by source for 1967-1975.

III. 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 tax income 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:

A. Harper College Equalized Assessed Valuations⁽¹⁾ by Underlying High School Districts:

<u>Levy Year</u>	<u>District 211</u>	<u>District 214</u>	<u>District 224</u>	<u>Harper College</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	252,235,270	736,178,015	114,258,415	1,102,671,700	116,143,384	11.7%
1969	303,898,361	860,339,422	129,291,151	1,293,528,934	190,857,234	17.3%
1970 ⁽⁴⁾				1,429,349,472	135,820,538	10.5%
1971				1,579,431,167	150,081,695	10.5%
1972				1,745,271,440	165,840,273	10.5%
1973				1,928,524,941	183,253,501	10.5%
1974				2,131,020,060	202,495,119	10.5%
1975				2,354,777,166	223,757,106	10.5%

(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) 1969-1975 is estimated.

WILLIAM RAINEY HARPER COLLEGE

B. Equalized Assessed Valuation Growth
1959 - 1973

Dollars of
Assessed Valuation

1,500,000,000

1,400,000,000

1,300,000,000

1,200,000,000

1,100,000,000

1,000,000,000

900,000,000

800,000,000

700,000,000

600,000,000

500,000,000

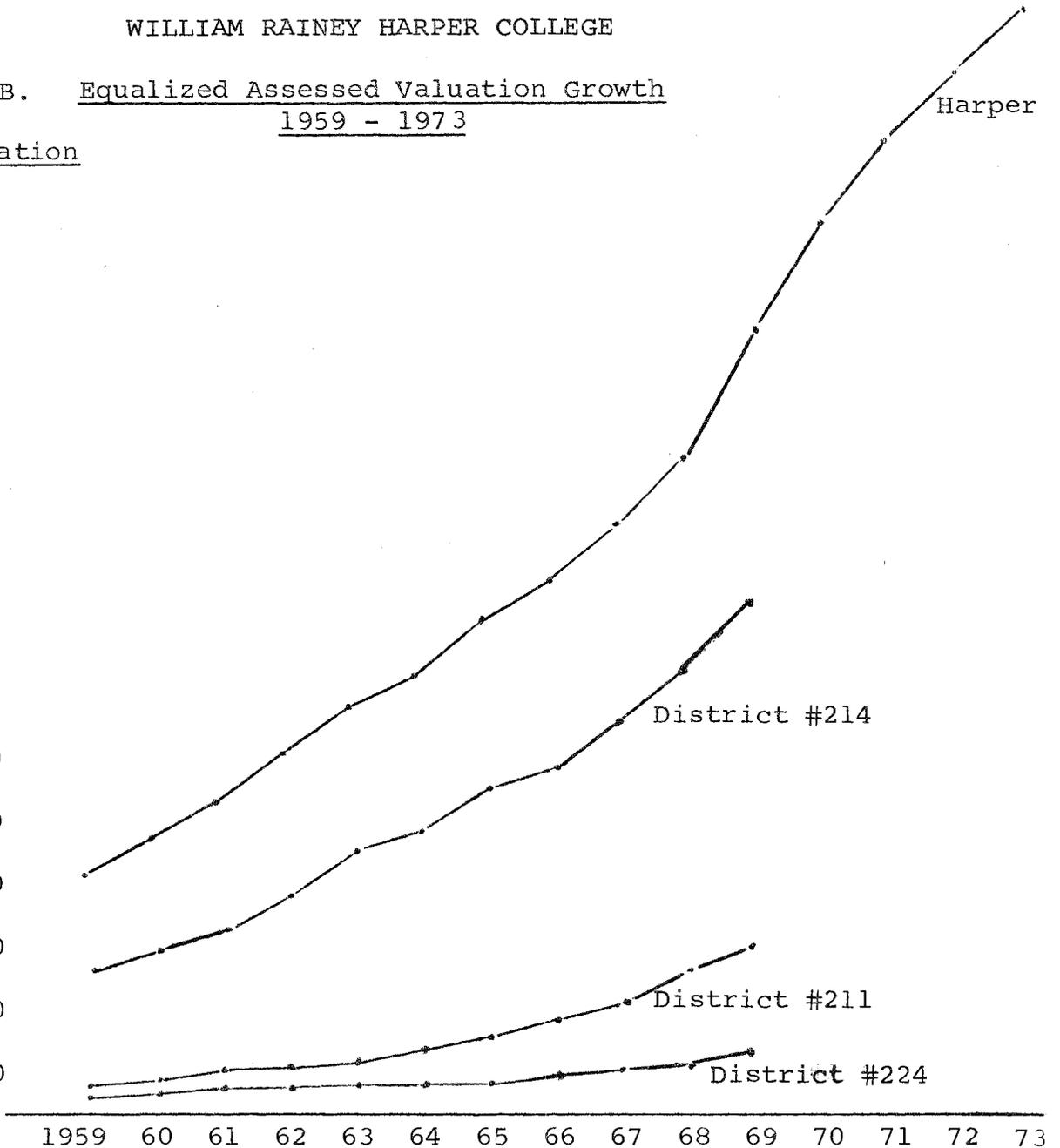
400,000,000

300,000,000

200,000,000

100,000,000

Years



C. Percent Growth of Equalized Assessed Valuation Over Previous Year
1959 - 1973

Percent

20

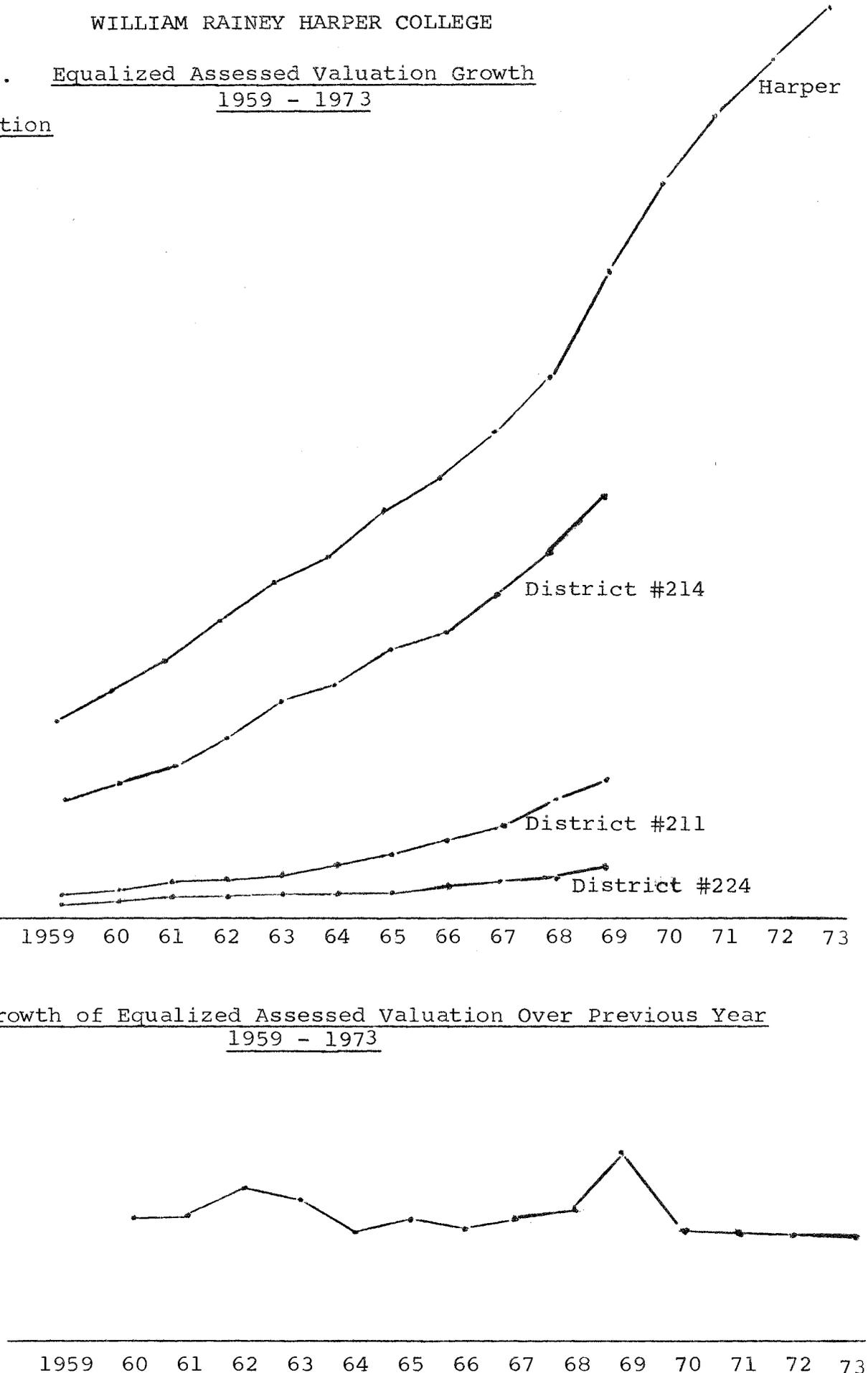
15

10

5

0

Years



D. Harper College Equalized Assessed Valuation by County:

Levy ⁽¹⁾ Year	Cook	Kane	Lake	McHenry	Total ⁽³⁾
1967	912,872,355	9,410,980	56,091,365	5,479,020	983,853,720
1968	1,024,637,885	9,704,760	59,584,904	5,830,140	1,099,757,689
1969	1,205,150,879	9,764,000	68,295,666	6,311,830	1,289,522,375
1970					
1971					
1972					

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

Levy ⁽¹⁾ Year	County	Real Estate ⁽²⁾	Personal Property	Railroad	Total ⁽³⁾
1965	Cook				713,352,907
1966	Cook				785,981,588
1967 ⁽¹⁾	Cook	804,145,628	107,323,642	1,403,085	912,872,355
	McHenry	5,038,900	429,270	10,850	5,479,020
	Kane	7,898,610	1,512,370	0	9,410,980
	Lake	50,596,695	5,211,685	282,985	56,091,365
		<u>\$867,679,833</u>	<u>114,476,967</u>	<u>1,696,920</u>	<u>983,853,720</u>
1968	Cook	899,242,377	124,033,160	1,362,348	1,024,637,885
	McHenry	5,226,000	593,920	10,220	5,830,140
	Kane	7,966,820	1,737,940	0	9,704,760
	Lake	53,564,695	5,750,940	269,269	59,584,904
		<u>\$965,999,892</u>	<u>132,115,960</u>	<u>1,641,837</u>	<u>1,099,757,689</u>
1969	Cook	1,059,377,911	144,429,503	1,343,465	1,205,150,879
	McHenry	5,876,250	425,430	10,150	6,311,830
	Kane	7,998,860	1,765,140	0	9,764,000
	Lake	62,006,490	6,025,535	263,641	68,295,666
		<u>\$1,135,259,511</u>	<u>152,645,608</u>	<u>1,617,256</u>	<u>1,289,522,375</u>

(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) Includes telephone and telegraph.

(3) 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.

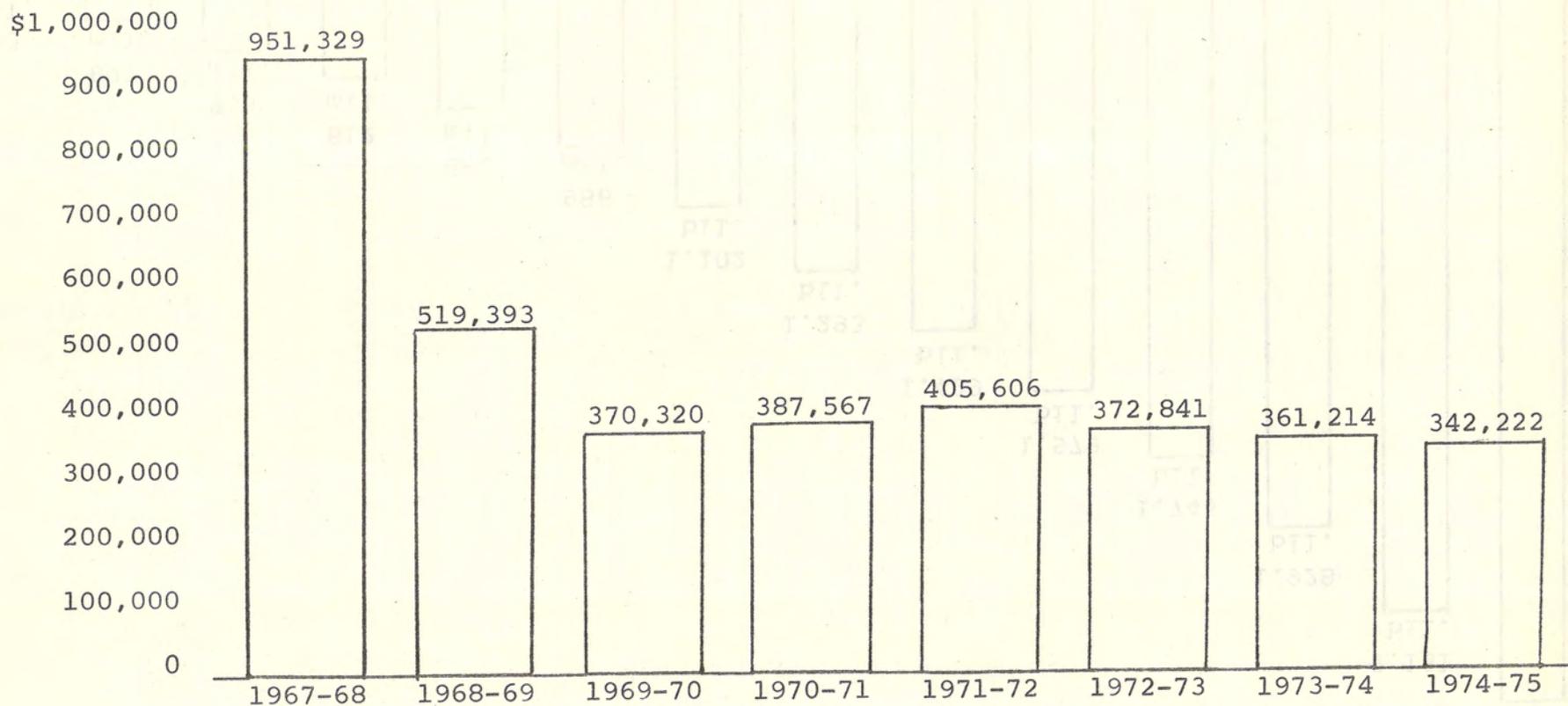
WILLIAM RAINEY HARPER COLLEGE

F. Assessed Evaluation Per Student
1967-1975

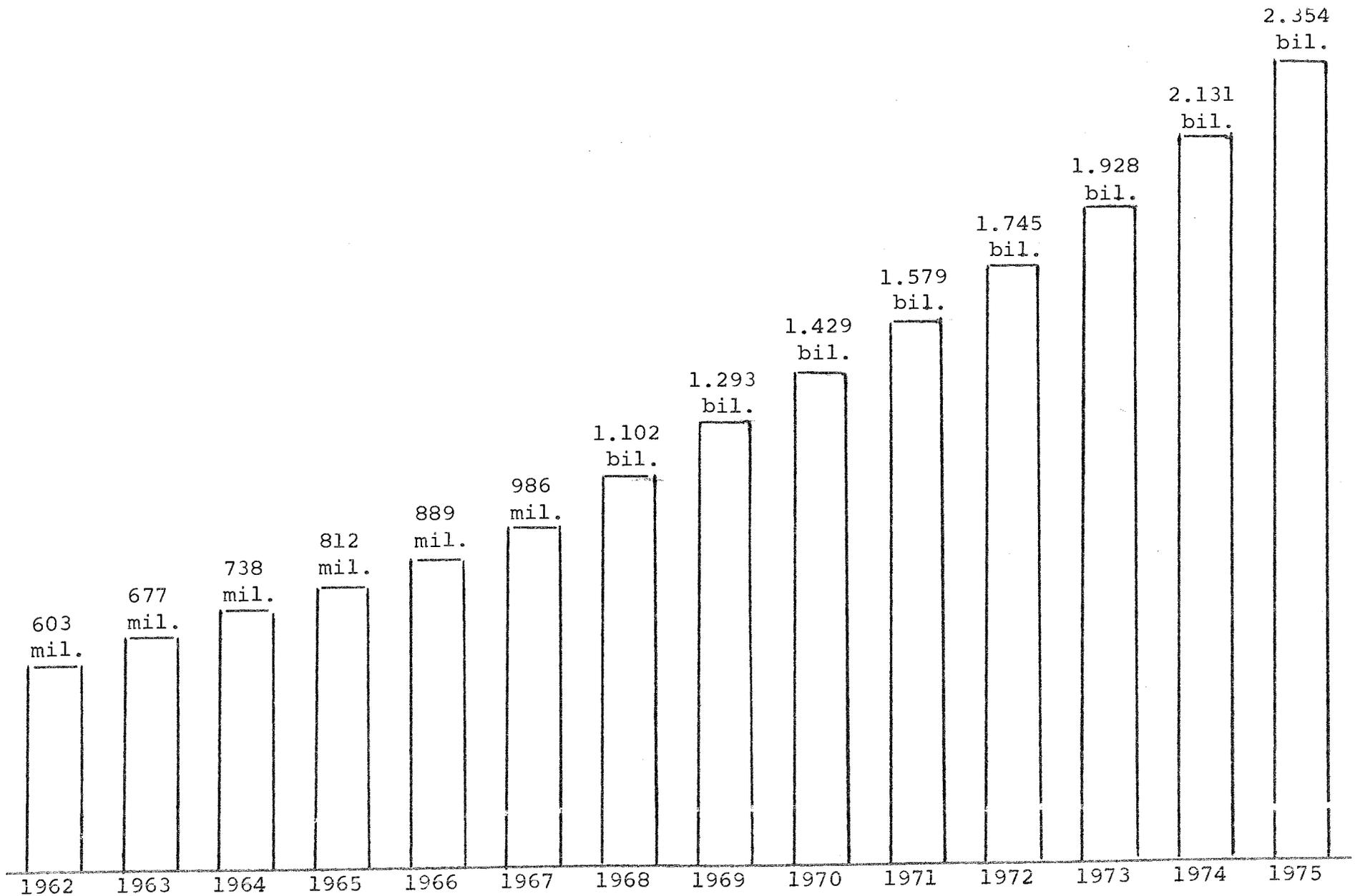
<u>Year</u>	<u>F.T.E. Students</u>	<u>Assessed Evaluation</u>	<u>Assessed Evaluation Per Student</u>	<u>Percent Change</u>
1967-68	1037	986,528,316	951,329	Base Year
1968-69	2123	1,102,671,700	519,393	-45%
1969-70	3493	1,293,528,934	370,320	-61%
1970-71	3688	1,429,349,472	387,567	
1971-72	3894	1,579,431,167	405,606	
1972-73	4681	1,745,271,440	372,841	
1973-74	5339	1,928,524,941	361,214	
1974-75	6227	2,131,020,060	342,222	
1975-76	6992	2,354,777,166	336,781	-65%

WILLIAM RAINEY HARPER COLLEGE

G. Assessed Evaluation Per Student
1967-1975



H. Assessed Valuation Growth
1962-1975
(1970-1975 Estimated)



IV. 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. The levy is limited to the current authorized tax rate.

1. Taxes may be levied by the Board of Trustees for educational purposes and for building purposes based on the legal limits and the needs of the district.
2. 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.
3. Proceeds from the levies are reduced by a 1½% collection fee charged by the collector and losses and costs from delinquent taxes.

The following tables show tax rates and levy statistics:

A. Tax Rate History and Projections 1965-75⁽¹⁾

<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>
1964-65	1964	0	0	0		0
1965-66	1965	.072	.020	0		.092
1966-67	1966	.11	.04	.066		.216
1967-68	1967	.11	.04	.056		.206
1968-69	1968	.11	.04	.062		.212
1969-70	1969	.11	.04	.056		.206
1970-71	1970 ^{(2) (3)}	.11	.04	.055		.205
1971-72	1971	.11	.04	.054		.205
1972-73	1972	.11	.04	.048		.198
1973-74	1973	.11	.04	.042		.192
1974-75	1974	.11	.04	.037		.187
1975-76	1975	.11	.04	.033		.183
1976-77	1976	.11	.04	.028		.178

(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 1970 through 1975.

(3) Current estimates indicate a referendum will be required for the 1970 levy year.

B. Cook County Tax Multiplier History

1964	-	1.42
1965	-	1.43
1966	-	1.43
1967	-	1.44
1968	-	1.45
1969	-	1.52

C. 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>% Yr. (2) to Date</u>
1965	656,284	0	0	0	656,284	620,501	94.5
1966	1,697,825	0	0	0	1,697,825	1,612,592	94.9
1967	1,880,517	19,386	116,670	11,396	2,027,970	1,899,496	93.7
1968	2,172,232	21,156	129,895	12,710	2,335,993	2,136,747	91.5
1969	2,482,611	20,114	140,006	12,813	2,055,544		
1970							

(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.

D. 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) (1)</u>	<u>% of Collection (2)</u>
1965	Real Estate	581,835.12		
	Personal Property	73,442.91		
	Railroad	1,006.68		
	Total	<u>\$ 656,284.71</u>	<u>620,501</u>	<u>94.5%</u>
1966	Real Estate	1,498,086.66		
	Personal Property	197,528.12		
	Railroad	2,210.90		
	Total	<u>\$1,697,825.68</u>	<u>1,612,592</u>	<u>94.9%</u>
1967	Real Estate	1,788,533.22		
	Personal Property	235,935.39		
	Railroad	3,501.57		
	Total	<u>\$2,027,970.18</u>	<u>1,899,496</u>	<u>93.7%</u>
1968	Real Estate	2,051,925.29		
	Personal Property	280,570.83		
	Railroad	3,497.43		
	Total	<u>\$2,335,993.55</u>	<u>2,136,747</u>	<u>91.5%</u>
1969	Real Estate	\$2,337,838.33		
	Personal Property	314,376.97		
	Railroad	3,328.60		
	Total	<u>\$2,655,543.90</u>		
1970	Real Estate			
	Personal Property			
	Railroad			
	Total			

(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 or 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.

E. Harper College Levy and Net Tax Collection History for the Period May 1 - June 30 and July 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	1,850,329	91.2
1968	2,335,993	2,061,532	88.2
1969			
1970			

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

V. Income Per Student

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>	<u>1970-71</u>
Taxes	\$958	502	369	385
Tuition	236	270	258	322
Charge-backs	224	292	246	92
State Aid	345	345	414	397
Vocational Education Act	98	100	66	54
Student Fees	8	8	20	19
Miscellaneous Sources	38	23	14	7
Fund Balance	<u>(399)</u>	<u>(308)</u>	<u>(74)</u>	<u>81</u>
Total	<u>\$1508</u>	<u>1232</u>	<u>1313</u>	<u>1357</u>

Percentage Analysis of Income Categories
Educational Fund Budget

	<u>1967-68</u>	<u>1968-69</u>	<u>1969-70</u>	<u>1970-71</u>
Taxes	63.5%	40.8	28.1	28.4
Tuition	15.6	21.9	19.7	23.7
Charge-backs	14.9	23.7	18.7	6.8
State Aid	22.9	28.0	31.5	29.3
Vocational Education Act	6.5	8.1	5.0	4.0
Student Fees	.5	.6	1.5	1.4
Miscellaneous Sources	2.5	1.9	1.1	.5
Fund Balance	<u>(26.4)</u>	<u>(25.0)</u>	<u>(5.6)</u>	<u>5.9</u>
Total	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>

VI. Cost Per Student

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 years of operation, costs will not be comparable to a similar institution that has been in operation for many years. During Harper's first year, 1800 students attended classes. The second year had an enrollment of 3700 students, and last year--5300. During 1969-70, the new campus was staffed and equipped for an anticipated enrollment of 5000 students. During these developmental years, costs will be unusually high, but will decrease as the college matures, and then begin a gradual increase in step with the economy.

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 8.9% this year to 6.7% for next year. General institutional expense has increased to cover new employee fringe benefits and additional costs to operate the campus from 9.9% to 10.1% for next year. The Learning Resource Center and Student Services budget has decreased. Percentage increases in other areas represent new programs and student growth. The operating cost per student has dropped from 1476 per student to 1287 per student for 1968-69. 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 1970-71 and thereafter.

A. Cost Per Student Analysis
Educational Fund Budget

	<u>1967-68</u>	<u>1968-69</u>	<u>1969-70</u>	<u>1970-71</u>	<u>1971-72</u>
1. Instruction	817	700	690	719	746
2. Learning Resource Center	162	84	116	137	143
3. Student Services	139	116	106	127	130
4. Data Processing	54	91	72	87	95
5. Institutional Research & Dev.	0	2	16	17	18
6. General Administrative	206	105	78	93	94
7. General Institutional Exp.	<u>98</u>	<u>85</u>	<u>115</u>	<u>130</u>	<u>131</u>
Total Cost Per Student (Operating)	1476	1183	1193	1310	1357
Add Capital Outlay (Tot. for Yr.)	<u>32</u>	<u>49</u>	<u>120</u>	<u>43</u>	<u>50</u>
	<u>1508</u>	<u>1232</u>	<u>1313</u>	<u>1353</u>	<u>1407</u>

B. Percentage Analysis of Expenditures by Function
Educational Fund Budget

	<u>1967-68</u>	<u>1968-69</u>	<u>1969-70</u>	<u>1970-71</u>	<u>1971-72</u>
1. Instruction	55.3%	59.2%	57.9%	54.9%	55.0%
2. Learning Resource Center	11.0	7.1	9.7	10.5	10.5
3. Student Services	9.4	9.8	8.9	9.7	9.6
4. Data Processing	3.7	7.7	6.0	6.6	7.0
5. Institutional Research & Dev.	0.0	.1	1.3	1.3	1.3
6. General Administrative	14.0	8.9	6.5	7.1	6.9
7. General Institutional Exp.	<u>6.6</u>	<u>7.2</u>	<u>9.7</u>	<u>9.9</u>	<u>9.7</u>
Total	<u>100%</u>	<u>100%</u>	<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 1967 assessed valuation per student has dropped from \$951,329 to \$370,214 per student for 1969. In the space of several years the assessed valuation per student has decreased by 61%. This means that additional revenue will have to be obtained in order to sustain the college in future years.

C. Cost Per Student Analysis
Education and Building Funds

	<u>1967-68</u>	<u>1968-69</u>	<u>1969-70</u>	<u>1970-71</u>	<u>1971-72</u>	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
1. Instruction	817	700	690	719	746			
2. Learning Resource Cent.	162	84	116	137	143			
3. Student Services	139	116	106	127	130			
4. Data Processing	54	91	72	87	95			
5. Instit. Research & Devel.	0	2	16	17	18			
6. General Administrative	206	105	78	93	94			
7. Gen. Institutional Exp.	<u>98</u>	<u>85</u>	<u>115</u>	<u>130</u>	<u>131</u>			
Total Cost Per Student (Operating)	1476	1183	1193	1310	1357			
Add Capital Outlay (Total for Year)	<u>32</u>	<u>49</u>	<u>120</u>	<u>43</u>	<u>50</u>			
	1508	1232	1313	1353	1407			
Add Building Fund	<u>148</u>	<u>177</u>	<u>181</u>	<u>251</u>	<u>251</u>			
Total	<u>1656</u>	<u>1409</u>	<u>1494</u>	<u>1604</u>	<u>1658</u>			
Full-time Equivalent Students at Mid-term ⁽¹⁾	<u>1037</u>	<u>2241</u>	<u>3494</u>	<u>3688</u>	<u>3894</u>			
Charge-back	<u>34.50</u>	<u>34.50</u>	<u>24.76</u>	<u>24.00</u>	<u>24.00</u>			
	Actual	Actual	Budget	Est.	Est.			
Assessed Valuation Per FTE Students	<u>\$951,329</u>	<u>492,044</u>	<u>370,214</u>	<u>387,567</u>	<u>405,606</u>			

(1) Average of fall, spring, and summer mid-term enrollment

D. Expenditures Involved in the
Compilation of Per Pupil Costs

Actual 1967-68 Per Pupil Cost:

Educational Fund

Administration	\$195,010
Instruction	749,278
Library	165,951
Student Services	156,661
Contractual Services	35,892
Supplies	109,061
Travel	39,604
Fixed Charges	46,554
Capital Outlay (12½% Depreciation)	<u>4,185</u>

Total 1,502,196

Building Fund

Operation	66,896
Fixed Charges	89,738
Capital Outlay (12½ % Depreciation)	<u>5,665</u>

Total 162,299

Site and Construction Fund

Equipment (12½% Depreciation) 9,486

Bond and Interest Fund

2% x \$490.298 9,806

GRAND TOTAL \$1,683,737

\$1,683,787 ÷ 1037 FTE Students = \$1,623.71 Cost Per Pupil

\$1,623.71 ÷ 30 hours = \$54.12 Cost Per Hour

E. Expenditures Involved in the
Compilation of Per Pupil Costs

Actual 1968-69 Per Pupil Cost:

Educational Fund

Instruction		1,576,851	
Library		195,307	
Student Services		261,072	
Data Processing		198,844	
Institutional Research		4,816	
General Administration		232,851	
General Institutional Expense		206,370	
Capital Outlay (12½% Depreciation)			
1967-68	4,185		
1968-69	<u>12,288</u>	<u>16,473</u>	
Total			2,692,584

Building Fund

Operation and Maintenance		112,901	
Fixed Charges		228,895	
Capital Outlay (12½% Depreciation)			
1967-68	5,665		
1968-69	<u>4,278</u>	<u>9,943</u>	
Total			351,739

Site and Construction Fund

Equipment (12½% Depreciation)			
1967-68	9,486		
1968-69	<u>0</u>	<u>9,486</u>	9,486

Bond and Interest Fund

1967-68	2% x \$490,298	9,806	
1968-69	2% x \$521,101	<u>10,422</u>	<u>20,228</u>

GRAND TOTAL

\$3,074,037

\$3,074,037 ÷ 2123 FTE Students = \$1,447.97 Cost Per Pupil
\$1,447.97 ÷ 30 hours = \$48.26 Cost Per Hour.

VII. Student Growth

William Rainey Harper College is in the unique position of being one of the fastest growing community colleges in the United States. During the past three academic years, enrollment has soared by more than 200% from 1643 students in 1967 to 5222 students in 1969.

During this short period of time, Harper College has grown to rank in the upper 15% in enrollment of all colleges in the United States. This rapid growth will continue at a high level during the next five years to an enrollment of 10,000 students by 1975.

Harper College serves Elk Grove Township, Wheeling Township, Schaumburg Township, Palatine Township, and all of the Barrington High School District. The chart on page 23 shows population growth in the Harper College district from 1950 to 1980. This population growth has created the unusual student growth pattern that Harper has experienced and will continue to experience.

The tables and charts on the following pages illustrate Harper's population and enrollment growth patterns.

WILLIAM RAINEY HARPER COLLEGE

A. Population Growth 1950 to 1980
Harper College District
(1950-1960 Actual)

Thousands

520,000

480,000

440,000

400,000

360,000

320,000

280,000

240,000

200,000

160,000

140,000

100,000

80,000

40,000

0

1950

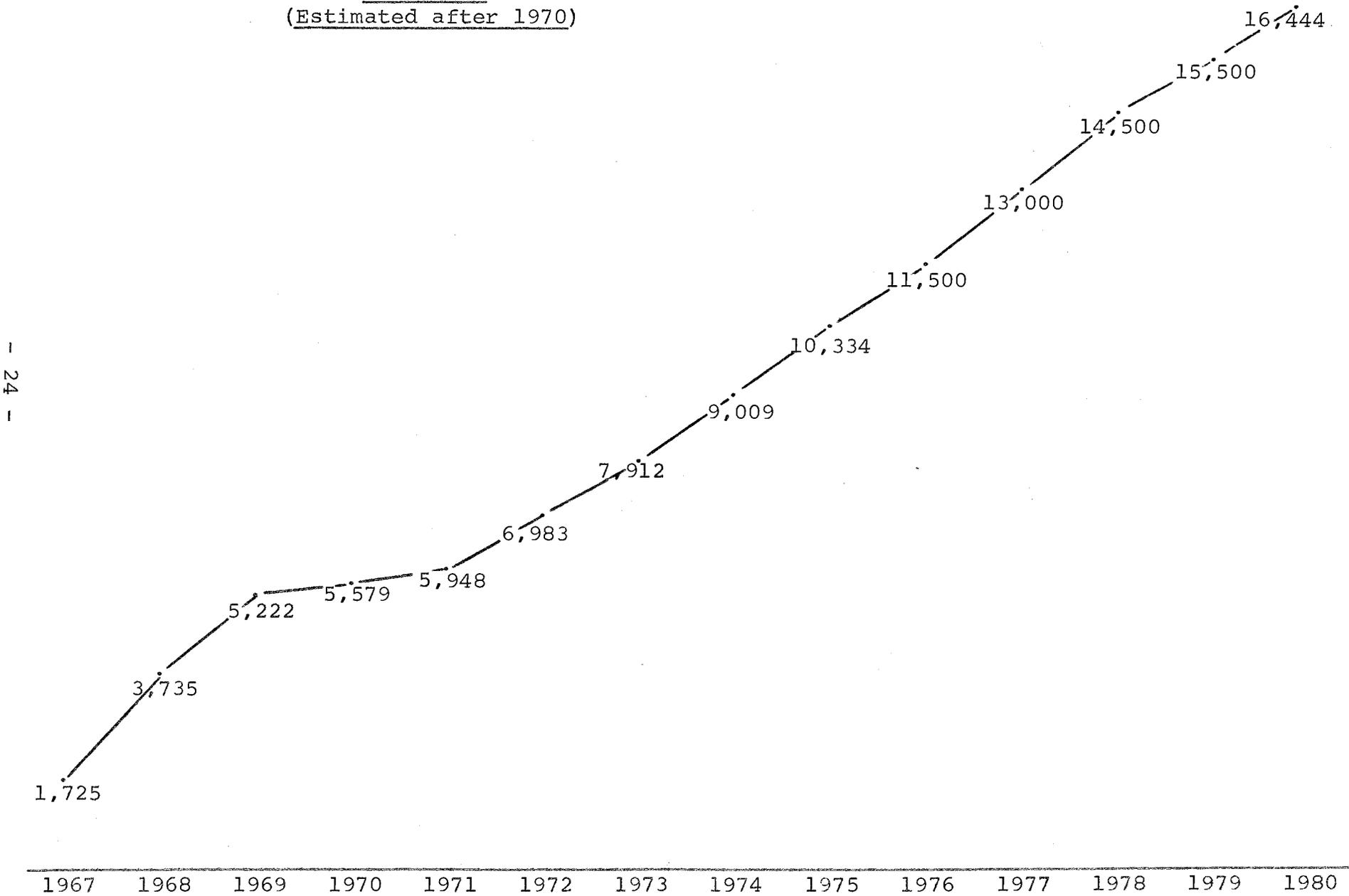
1960

1970

1975

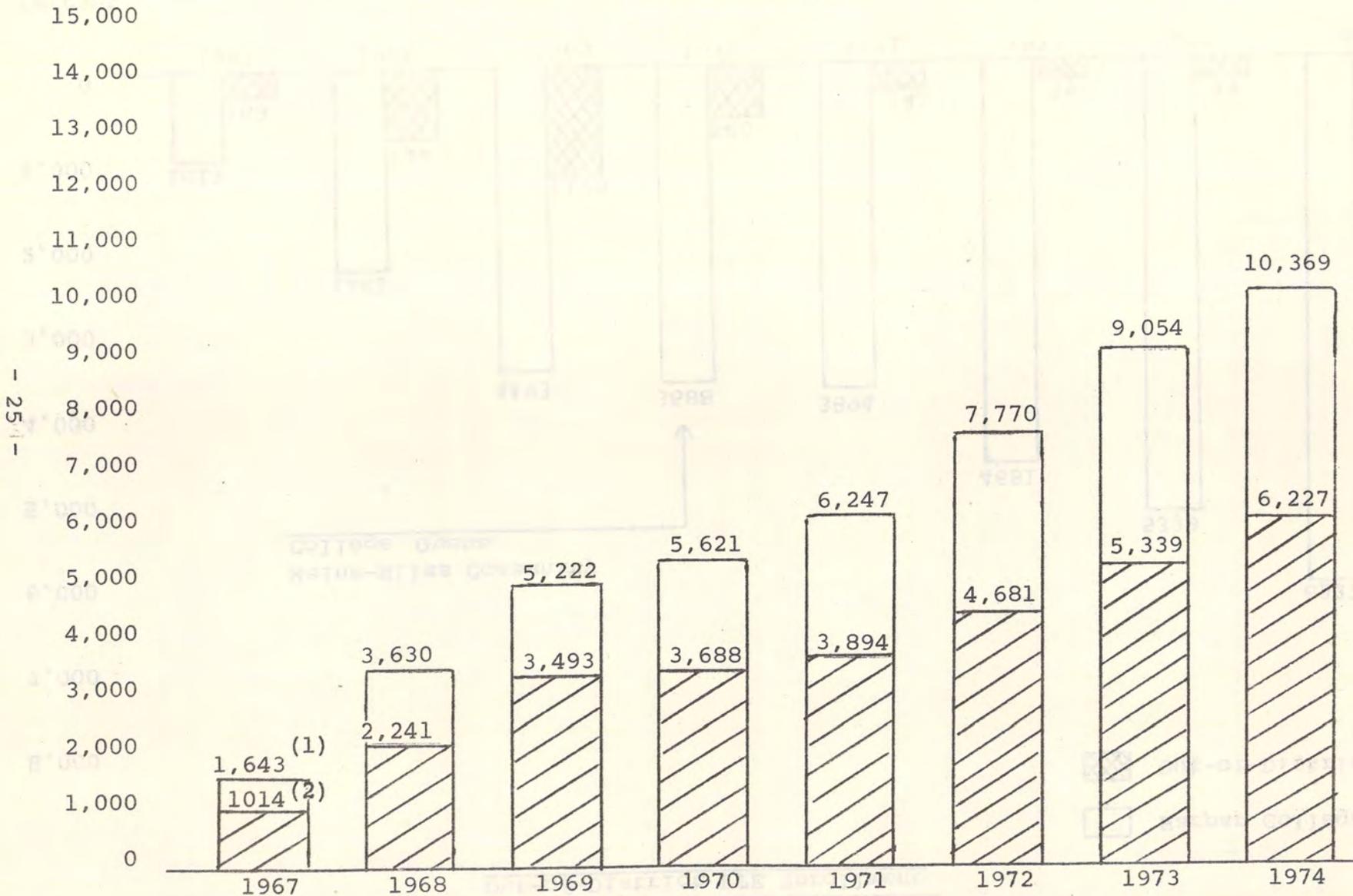
1980

B. Head Count Student Enrollment
Fall Semester
1967-1979
(Estimated after 1970)



WILLIAM RAINEY HARPER COLLEGE

C. Enrollment History and Five Year Projection
1967-74
(1967-1969 Actual)

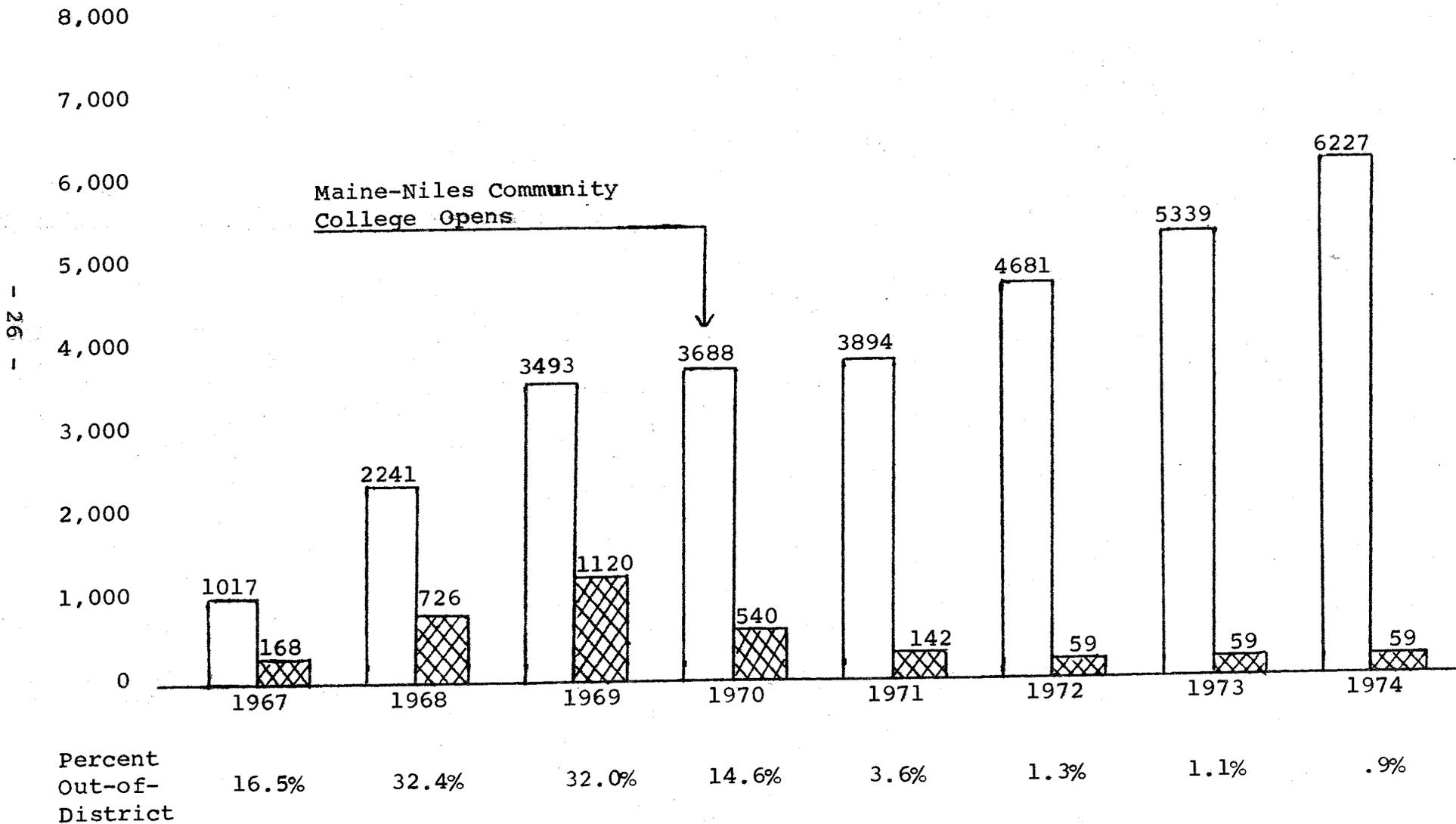


(1) Head count enrollment (mid-term)
(2) Full Time Equivalent enrollment (mid-term)

WILLIAM RAINEY HARPER COLLEGE

D. Total FTE Enrollment Compared to Out-of-District FTE Enrollment

□ Harper College
 ▨ Out-of-District



WILLIAM RAINEY HARPER COLLEGE

September 10, 1969

E. ENROLLMENT STATISTICS

Description	Sem.Hrs. Credit	Contact Hours	No.Sec- tions	F.T.E.	F.T.E.	Head Count	Full- time	Part- time	Average
					Out of Dist.				No. of Students Per Sect.
<u>1967-68</u>									
Beginning of Fall Sem.1967	16,785	709	225	1,035		1,725	854	871	21.0
Mid-term (State Aid Claim)	15,255			1,017	149	1,643	NA	NA	NA
End of Semester	14,655			977		1,601	737	864	19.5
Mean Semester Hr.Load (Mid-term)				15		9.2	14.0	5.0	NA
<hr/>									
Beginning of Spring Sem.1968	16,365	692	224	1,091		1,824	849	975	21.8
Mid-term (State Aid Claim)	15,870			1,058	192	1,759	780	962	21.4
End of Semester	15,835			1,025		1,720	764	950	21.0
Mean Semester Hr.Load (Mid-term)				15		8.13	13.7	4.92	NA
<hr/>									
<u>1968-69</u>									
Beginning of Fall Sem.1968	35,334	1807	573	2,355		3,735	1859	1876	22.5
Mid-term (State Aid Claim)	33,624			2,241	592	3,630	1757	1873	18.2
End of Semester	32,615		573	2,174		3,575	1723	1875	18.0
Mean Semester Hr.Load (Mid-term)				15		9.2	13.7	5.1	19.7
<hr/>									
Beginning of Spring Sem.1969	31,451	1743	556	2,096		3,355	1627	1728	20.6
Mid-term (State Aid Claim)	30,010		556	2,000	539.6	3,273	1534	1739	19.7
End of Semester	29,109		556	1,940		3,220	1511	1709	19.5
Mean Semester Hr.Load (Mid-term)				15		9.2	13.7	5.1	NA
<hr/>									
<u>1969-70</u>									
Beginning of Fall Sem. 1969	55,099	15/2447	736	3,673		5,358	3003	2355	31.2
Mid-term (State Aid Claim)	52,408	15/2447	736	3493.9	1120	5,222	2862	2360	30.2
End of Semester	50,835	94		15		9.3	14.3	5.03	
Mean Semester Hr. Load (Mid-term)		90							
<hr/>									
Beginning of Spring Sem.1970	47,115	2053.4	694	3141		5104	2404	2480	28.4
Mid-term (State Aid Claim)	44,867		686	2993.1	809	5002	2229	2553	27.3
End of Semester (est.)	41,560			2770.7		4773	2003	2770	25.5
Mean Semester Hr.Load (Mid-term)									8.7

27-

F. MIDTERM F.T.E. BY DIVISION

	Business	Communi- cations	Engineering & Related Tech.	Health & Biological Sciences	Humanities & Fine Arts	Math & Phys- ical Science	Social Science	TOTAL F.T.E.
Fall 1967	186	246.0	27.0	94	87	130	247	1017
Spring 1968	196	256.0	28.0	101	88	134	255	1058
Summer 1968	52	50.0	0	26	24	36	61	249
Fall 1968	411	516.0	90.0	210	184	286	544	2241
Spring 1969	387.0	385.3	82.7	194.3	180.6	283.7	486.4	2000
Summer 1969	55.5	77.1	0	25.3	40.9	51.8	126.8	379.9
Fall 1969	566	812	157.7	370.5	308.4	492.3	786.7	3493.9
Spring 1970	495.2	649.5	110.4	282.0	305.5	387.0	763.5	2993.1
Summer 1970								
Fall 1970								
Spring 1971								
Summer 1971								
Fall 1971								
Spring 1972								
Summer 1972								
Fall 1972								

VIII. Long Range Financial Plan

The statistics on the following pages show Harper's long range projections and financial plans.

WILLIAM RAINEY HARPER COLLEGE

A. LONG RANGE PROJECTIONS OF MID-TERM ENROLLMENTS TO 1995

	<u>1969</u>	<u>1970</u>	<u>1971</u>	<u>1972</u>	<u>1973</u>	<u>1974</u>	<u>1975</u>	<u>1980</u>	<u>1985</u>	<u>1990</u>	<u>1995</u>
High School Seniors One Year Before	4909	5509	5991	6807	7125	7532	8082	10202	10915	11746	12151
Percent attending Harper	23.4	23.4	26.6	32.3	34.4	36.9	39.7	48.8	50.4	52.1	52.3
No. F.T.new students	1147	1289	1594	2199	2451	2779	3209	4979	5501	6120	6405
Percent returning	61.5	61.5	61.5	61.5	61.5	61.5	61.5	61.5	61.5	61.5	61.5
No. F.T. returnees	705	793	980	1352	1507	1709	1974	3062	3383	3764	3937
Non-adults P.T. per F.T.	.151	.151	.151	.151	.151	.151	.151	.151	.151	.151	.151
Ratio non-adult P.T.per F.T.	.4	.4	.35	.29	.27	.25	.24	.19	.19	.18	.18
Number non-adult P.T.	741	832	904	1027	1075	1137	1220	1540	1648	1773	1831
Units of adult course int.	123,891	132,376	140,861	149,345	157,830	166,315	174,800	206,940	230,425	243,674	248,900
Adult F.T.E. attending (assuming reach 1/20 in 1980 of interest)	345	455	576	709	854	1008	1175	2069	2304	2437	2485
No. of adults attending (3.279 heads per F.T.E.)	1131	1493	1889	2326	2800	3305	3852	6784	7554	7990	8161
Total Ratio P.T./F.T.	1.01	1.12	1.09	.94	.98	.99	.98	1.04	1.14	.99	.97
Total In-District	3718	4407	5367	6904	7833	8930	10,255	16,365	18,086	19,647	20,336
Total Out-of-District	1504	1192	581	79	79	79	79	79	79	79	79
Total Head Count	5222	5599	5948	6983	7912	9009	10,334	16,444	18,165	19,726	20,415
In-District F.T.E.	2358	2896	3549	4703	5295	6023	6933	10,933	12,081	13,257	13,787
Out-of-District F.T.E.	1146	908	443	59	59	59	59	59	59	59	59
Total F.T.E.	3504	3804	3992	4762	5354	6082	6992	10,992	12,140	13,316	13,846
F.T.E. Day (state definition-- total students semester hours offered between 7 AM-5 PM divided by 15)	2537	2755	2891	3448	3877	4404	5063	7960	8791	9642	10,026

Educational Fund
 B. Long-Range Financial Plan
Estimated Accrued Revenue
1967-75

4/22/70

	<u>1967-68*</u>	<u>1968-69*</u>	<u>1969-70</u>	<u>1970-71</u>	<u>1971-72</u>	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Taxes	994,000	1,124,000	1,291,000	1,420,000	1,562,000	1,719,000	1,891,000	2,080,000
State Apportionment	358,000	774,000	1,545,000	1,818,000	2,152,000	2,572,000	3,123,000	3,798,000
Less Bldg. Fund Deficit	--	--	(100,000)	(353,000)	(357,000)	(359,000)	(412,000)	(384,000)
Voc. Tech. Aid								
Per Credit Hour	102,000	197,000	230,000	200,000	200,000	200,000	200,000	200,000
Computer Rental	--	27,000	--	--	--	--	--	--
Federal Aid	--	8,000	10,000	15,000	20,000	25,000	30,000	35,000
Tuition								
Students	245,000	602,000	900,000	1,186,000	1,252,000	1,774,000	2,029,000	2,363,000
Charge-backs	232,000	655,000	859,000	340,000	64,000	30,000	27,000	27,000
Student Fees								
Registration Fees	--	--	--	20,000	21,000	22,000	27,000	30,000
Other	8,000	19,000	69,000	49,000	50,000	52,000	54,000	56,000
Interest	14,000	43,000	40,000	20,000	15,000	10,000	5,000	5,000
Total Current Yr. Revenue	1,953,000	3,449,000	4,844,000	4,715,000	4,979,000	6,045,000	6,974,000	8,210,000
Add: Fund Bal. Beginning	815,000	1,205,000	1,895,000	2,151,000	1,610,600	807,000	(356,700)	(1,925,100)
Less: Current Yr. Expend.	1,563,000	2,759,000	4,588,000	5,255,400	5,782,600	7,208,700	8,542,400	10,430,225
Fund Balance, Ending	<u>1,205,000</u>	<u>1,895,000</u>	<u>2,151,000</u>	<u>1,610,600</u>	<u>807,000</u>	<u>(356,700)</u>	<u>(1,925,100)</u>	<u>(4,145,325)</u>

*Actual

Cost Per Student:	(-16%)	(3.7%)	(4.0%)	(4.0%)	(4.0%)	(4.0%)	(4.0%)	(4.0%)
Operating	1476	1241	1287	1338	1385	1440	1500	1560
Capital Outlay	32	46	128	87	100	100	100	115
Total	<u>1508</u>	<u>1287</u>	<u>1415</u>	<u>1425</u>	<u>1485</u>	<u>1540</u>	<u>1600</u>	<u>1675</u>
F.T.E. Enrollment	<u>1037</u>	<u>2123</u>	<u>3243</u>	<u>3688</u>	<u>3894</u>	<u>4681</u>	<u>5339</u>	<u>6227</u>

EDUCATIONAL FUND

4 12 70

C. Long Range Financial Plan
Estimated Revenue and Expenditures--Cash Basis
1967-1975

	<u>1967-68</u>	<u>1968-69</u>	<u>1969-70</u>	<u>1970-71</u>	<u>1971-72</u>	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Taxes	962,000	883,000	1,257,000	1,330,000	1,463,000	1,610,000	1,771,000	1,975,000
State Apportionment	358,000	774,000	1,545,000	1,818,000	2,152,000	2,572,000	3,123,000	3,798,000
Less Bldg.Fund Deficit	--	--	(100,000)	(353,000)	(357,000)	(359,000)	(412,000)	(384,000)
Voc. Tech. Aid								
Per Credit Hour	--	102,000	225,000	230,000	200,000	200,000	200,000	200,000
Computer Rental	--	--	27,000	--	--	--	--	--
Federal Aid	--	8,000	9,000	10,000	15,000	20,000	25,000	30,000
Tuition								
Students	245,000	602,000	900,000	1,186,000	1,252,000	1,774,000	2,029,000	2,363,000
Charge-backs	232,000	655,000	859,000	340,000	64,000	30,000	27,000	27,000
Student Fees								
Registration Fees	--	--	--	20,000	21,000	22,000	27,000	30,000
Other	8,000	19,000	69,000	49,000	50,000	52,000	54,000	56,000
Interest	14,000	43,000	40,000	20,000	15,000	10,000	5,500	6,000
Total Current Year Revenue	1,819,000	3,086,000	4,831,000	4,650,000	4,875,000	5,931,000	6,849,500	8,101,000
Add: Fund Balance, Beg.	60,000	530,000	857,000	1,100,000	494,600	(413,000)	(1,690,700)	(3,383,600)
Less: Current Yr. Expend.	1,349,000	2,759,000	4,588,000	5,255,400	5,782,600	7,208,700	8,542,400	10,430,225
Constr. Fund Payment	--	--	--	--	--	--	--	--
Fund Balance Ending	<u>530,000</u>	<u>857,000</u>	<u>1,100,000</u>	<u>494,600</u>	<u>(413,000)</u>	<u>(1,690,700)</u>	<u>(3,383,600)</u>	<u>(5,712,825)</u>

BUILDING FUND

LONG RANGE FINANCIAL PLAN

5/4/70

D. ESTIMATED REVENUE AND EXPENDITURES--CASH BASIS
1967-75

	<u>1967-68</u>	<u>1968-69</u>	<u>1969-70</u>	<u>1970-71</u>	<u>1971-72</u>	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
	<u>Cash Budget</u>	Cash Budget	Cash Budget	Cash Budget	Cash Budget	Cash Budget	Cash Budget	Cash Budget
Taxes	347,700	319,200	501,900	484,000	532,000	586,000	643,000	709,000
State Apportionment	--	--	101,200	353,000	357,000	359,000	412,000	384,000
Fees and Fines	--	1,800	20,000	22,000	25,000	31,000	36,000	41,000
Other Revenue	1,600	100	--	--	--	--	--	--
Facilities	--	--	400	4,000	5,000	6,000	6,000	7,000
Rentals	--	200	--	1,000	1,000	1,000	1,000	2,000
Interest on Investments	<u>9,200</u>	<u>12,300</u>	<u>7,500</u>	<u>8,000</u>	<u>6,000</u>	<u>6,000</u>	<u>5,000</u>	<u>4,000</u>
Total Current Year Revenue	358,500	333,600	631,000	872,000	926,000	989,000	1,103,000	1,147,000
Fund Balance Beginning	<u>85,000</u>	<u>245,100</u>	<u>96,000</u>	<u>6,000</u>	<u>3,000</u>	<u>4,000</u>	<u>5,000</u>	<u>8,000</u>
Total Cash Available	443,500	578,700	727,000	878,000	929,000	993,000	1,108,000	1,155,000
Less Expenditures	<u>198,400</u>	<u>482,700</u>	<u>721,000</u>	<u>875,000</u>	<u>925,000</u>	<u>988,000</u>	<u>1,100,000</u>	<u>1,150,000</u>
Fund Balance, Ending	<u>245,100</u>	<u>96,000</u>	<u>6,000</u>	<u>3,000</u>	<u>4,000</u>	<u>5,000</u>	<u>8,000</u>	<u>5,000</u>

BUILDING FUND

LONG RANGE FINANCIAL PLAN

5/4/70

E. ESTIMATED REVENUE AND EXPENDITURES--ACCRUAL BASIS
1967-75

	<u>1967-68</u> Accrual Budget	<u>1968-69</u> Accrual Budget	<u>1969-70</u> Accrual Budget	<u>1970-71</u> Accrual Budget	<u>1971-72</u> Accrual Budget	<u>1972-73</u> Accrual Budget	<u>1973-74</u> Accrual Budget	<u>1974-75</u> Accrual Budget
Taxes	361,000	401,000	470,000	517,000	568,000	625,000	688,000	756,000
State Apportionment	--	--	101,200	353,000	357,000	359,000	412,000	384,000
Fees and Fines	--	1,800	20,000	22,000	25,000	31,000	36,000	41,000
Other Revenue	1,600	4,500	--	--	--	--	--	--
Facilities	--	--	--	4,000	5,000	6,000	6,000	7,000
Rentals	--	200	--	1,000	1,000	1,000	1,000	2,000
Interest on Investments	<u>9,200</u>	<u>12,300</u>	<u>7,500</u>	<u>8,000</u>	<u>6,000</u>	<u>6,000</u>	<u>5,000</u>	<u>4,000</u>
Total Current Year Revenue	371,800	419,800	598,700	905,000	962,000	1,028,000	1,148,000	1,194,000
Fund Balance, Beginning	350,400	410,200	433,000	340,700	370,700	407,700	447,700	495,700
Less Expenditures	<u>312,000</u>	<u>397,000</u>	<u>691,000</u>	<u>875,000</u>	<u>925,000</u>	<u>988,000</u>	<u>1,100,000</u>	<u>1,150,000</u>
Fund Balance, Ending	<u>410,200</u>	<u>433,000</u>	<u>340,700</u>	<u>370,700</u>	<u>407,700</u>	<u>447,700</u>	<u>495,700</u>	<u>539,700</u>

2. The President, in consultation with the three Vice-Presidents, is responsible for balancing expenditures for programs within the framework of the budget based on overall institutional goals.
3. The V.P. of Business is responsible for the formulation, operation, and control of the adopted budget.
4. In order to obtain faculty involvement, the budget has been decentralized along organizational lines. A decentralized budget places responsibility at the operational level for budgetary planning. A given cost center manager is in the best position to set priorities for efficient operation based upon operating experience. As the budget formulation progresses and reductions are collectively made by all concerned in order to balance the budget, each manager becomes familiar with the operation of all cost centers that in total make up the budget. The result is an agreed upon budget that the faculty can understand and therefore support. Budget formulation, therefore, begins with the faculty and proceeds along organizational lines until it is legally adopted by the Board of Trustees.
5. While the business office is responsible for the overall control of the budget, individual cost centers are responsible for their estimates and subsequent expenditures. All expenditures initiated by individual cost centers must receive approval through organizational lines of authority.
6. All expenditures must conform to the policies of the Board of Trustees.

B. The Budgetary Cycle

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

1. Preparation
A faculty function
2. Presentation
A faculty administrative function
3. Adoption and authorization
A Board of Trustees function

4. Administration and implementation
A faculty administrative function
5. Evaluation
A combined faculty and Board of Trustees function

The budget cycle for Harper College is as follows:

1. July - Long-range budget figures are up-dated based on the budget year that ended June 30.
2. August - Other records are up-dated based on fiscal year completed June 30.
3. 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.)

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

Staff salary committees continue to work on salary proposals.

Board of Trustees appoints a budget committee and establishes a detailed budget calendar.

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

5. November - December - Overall revenue and expenditure estimates are completed.
6. December - January - Budget requests from staff are received and tabulated.
7. January - March - Salaries for all staff members completed.

Budget requests from faculty tentatively approved subject to available funds.

8. March - April - The assessed valuation is normally announced by the County Clerks during March.

Finalize budget revenue and expenditures.

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

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

Purchase orders issued for fall equipment and supplies.

10. June - July - Budget hearing completed.

Board of Trustees approves and adopts budget.

Tax levy filed.

11. 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.

C. THE BUDGET CYCLE

July	Aug.	Sept.	Oct.	Nov.
The Tax Survey is begun	Revenue and Expenditure Reports 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

off schedule

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

on Time →

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

The fiscal year is from July 1 to June 30.

D. Budget Considerations

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

1. 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.
2. Class Size
The college's average number of students per section is 29.0. Any change in this average will directly affect the budget.
3. 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.
4. 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.
5. 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.
6. 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.
7. 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.

8. 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.

9. 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.

10. 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.

11. 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.

12. 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.

13. 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 that will need to be replaced as income increases.

X. 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 .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.

I. 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. The total tax rate for 1969 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.

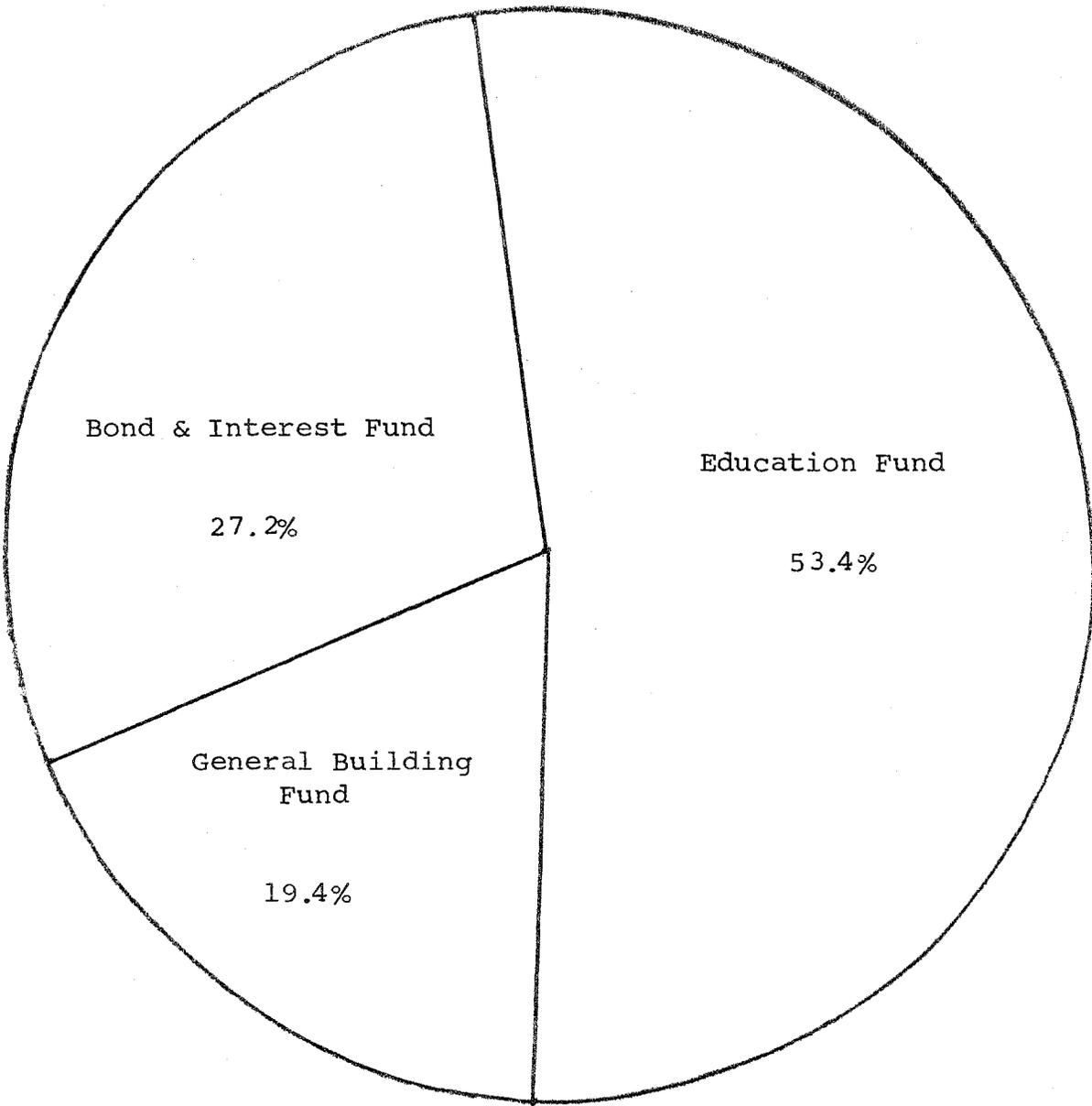
Each fund has a separate tax rate that totals approximately 21.0¢ per \$100 of equalized assessed valuation as follows:

	<u>1965</u>	<u>1966</u>	<u>1967</u>	<u>1968</u>	<u>1969</u>
Educational Fund Tax Rate	0	.11	.11	.11	.11
Building Fund Tax Rate	0	.04	.04	.04	.04
Bond and Interest Fund Tax Rate	0	.066	.056	.062	.056
Total Tax Rate	<u>0</u>	<u>21.6¢</u>	<u>20.6¢</u>	<u>21.2¢</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:

J. Distribution of College District 512's Share of One Tax Dollar
1969 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 one township are set forth as follows:

K. Distribution of Tax Rates for One of Seven Townships Served by Harper

	<u>1966</u>	<u>1967</u>	<u>1968</u>	<u>1969</u>
State	--	--	--	--
County . . . . .	.374	.388	.414	.422
Forest Preserve . . . . .	.060	.058	.068	.060
Town	-----No Levy-----			
General Assistance	-----No Levy-----			
Road and Bridge . . . . .	.070	.062	.056	.048
Suburban T.B. Sanitarium . . . . .	.036	.022	.014	.024
Northwest Mosquito Abatement Dist. . . . .	.022	.022	.020	.020
Metropolitan Sanit.Dist.Greato Chgo. . . . .	.298	.288	.334	.314
Metropolitan San.Dist.Chicago No Bond . . . . .	.284	.286	.328	.314
Village--Arlington Heights . . . . .	.626	.618	.636	.668
Arlington Heights Park District . . . . .	.234	.256	.350	.442
City--Des Plaines . . . . .	.652	.732	.868	.550
Village--Elk Grove Village . . . . .	.500	.462	.504	.598
Village--Mt. Prospect . . . . .	.530	.394	.350	.278
Mt. Prospect Park District . . . . .	.256	.252	.258	.366
City--Rolling Meadows . . . . .	.452	.390	.398	.386
Rolling Meadows Park District . . . . .	.306	.268	.268	.516
Elk Grove Rural Fire Protect.Dist. . . . .	.092	.100	.100	.134
Elk Grove Park District . . . . .	.150	.202	.246	.262
Palatine Rural Fire Prot.Dist. . . . .	.052	.054	.068	.086
Roselle Fire Protection Dist. . . . .	.126	.100	.200	.200
Rolling Meadows Fire Prot.Dist. . . . .	.150	.218	.250	.428
School Dist.#15--Palatine	2.092	2.198	2.270	2.480
School Dist.#25--Arlington Hts.	2.452	2.546	2.816	2.930
School Dist.#54--Schaumburg	2.176	2.192	2.700	2.714
School Dist.#57--Mt.Prospect	2.136	2.220	2.538	2.608
School Dist.#59--Elk Grove Township	2.234	2.224	2.400	2.410
High School Dist.#214	1.910	1.966	2.012	2.272
HARPER COLLEGE #512 . . . . .	.216	.206	.212	.206
Non High School Bond	--	--	--	--
Forest View Fire Prot.Dist. . . . .	.126	.100	.100	.200

Distribution of Tax Rates for One of Seven Townships Served by Harper
(cont.)

<u>Village Rates</u>	<u>Code</u>	<u>1966</u>	<u>1967</u>	<u>1968</u>	<u>1969</u>
Elk Grove Village	1635	5.856	5.848	6.274	6.636
Mount Prospect	1616	5.908	5.828	6.276	6.618
Arlington Heights	1615	6.284	6.380	6.926	7.406
Des Plaines	1642	6.114	6.168	6.650	6.692
City of Rolling Meadows	1637	5.906	6.028	6.740	7.410

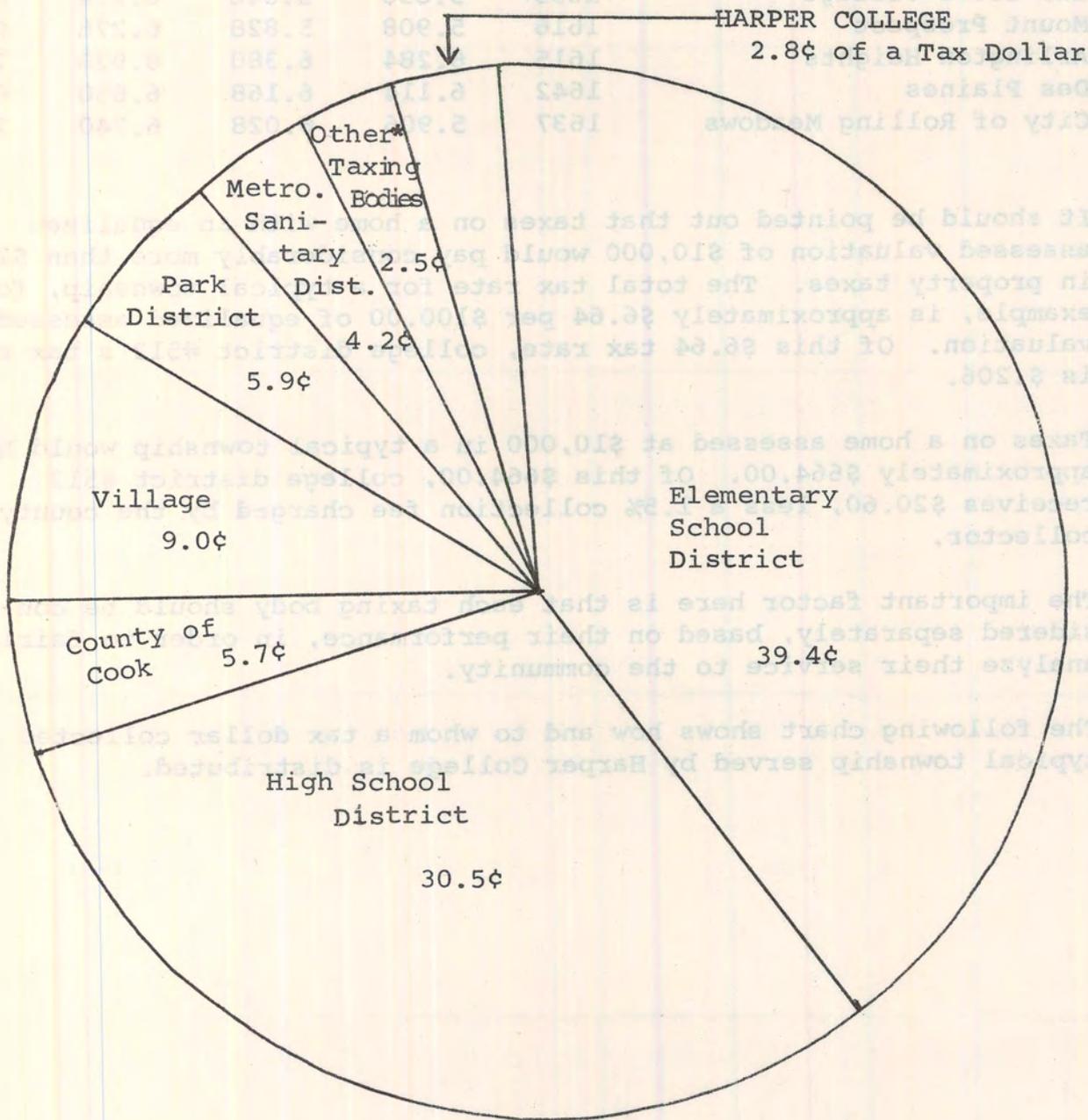
It should be pointed out that taxes on a home with an equalized assessed valuation of \$10,000 would pay considerably more than \$20.60 in property taxes. The total tax rate for a typical township, for example, is approximately \$6.64 per \$100.00 of equalized assessed valuation. Of this \$6.64 tax rate, college district #512's tax rate is \$.206.

Taxes on a home assessed at \$10,000 in a typical township would be approximately \$664.00. Of this \$664.00, college district #512 receives \$20.60, less a 1.5% collection fee charged by the county collector.

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 a typical township served by Harper College is distributed.

L. Distribution of One Dollar of Tax Money
 (A typical township is used as an example)
1969 Taxes



- *1. Forest Preserve
- 2. Roads and Bridges
- 3. Suburban Tuberculosis Sanitarium
- 4. N.W. Mosquito Abatement District
- 5. Metro. Sanitary Dist. of Greater Chicago

XI. Educational Fund Explained

Of all the funds, the Educational Fund is the largest. It spends 53.4% 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.

A. Fund Balance

1. Harper College obtains 4.4% of its income from the fund balance which represents revenue not used in previous years. This is a short term source of funds and is limited to the revenue not spent in previous years.

B. Local Resources

1. Harper College obtains 26.6% of its income from real estate and personal property taxes. The present tax rate is 11¢ per \$100 of equalized assessed valuation.

C. Intermediate Resources

1. Harper College obtains 19.4% of its income from student tuition. Resident tuition is \$10.00 per semester hour.
2. Non-resident tuition is based on cost less state aid and resident tuition charges that are paid by all students. Harper College obtains 18.7% of its income from charge-backs to those areas outside the Harper district which do not have junior colleges. As new junior colleges are formed, this source of revenue will reduce to almost zero. As Harper grows this source of revenue will have to be replaced.
3. Harper College obtains 1.4% 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.
4. Harper College obtains .8% of its income from miscellaneous sources such as interest on investments.

D. State Resources

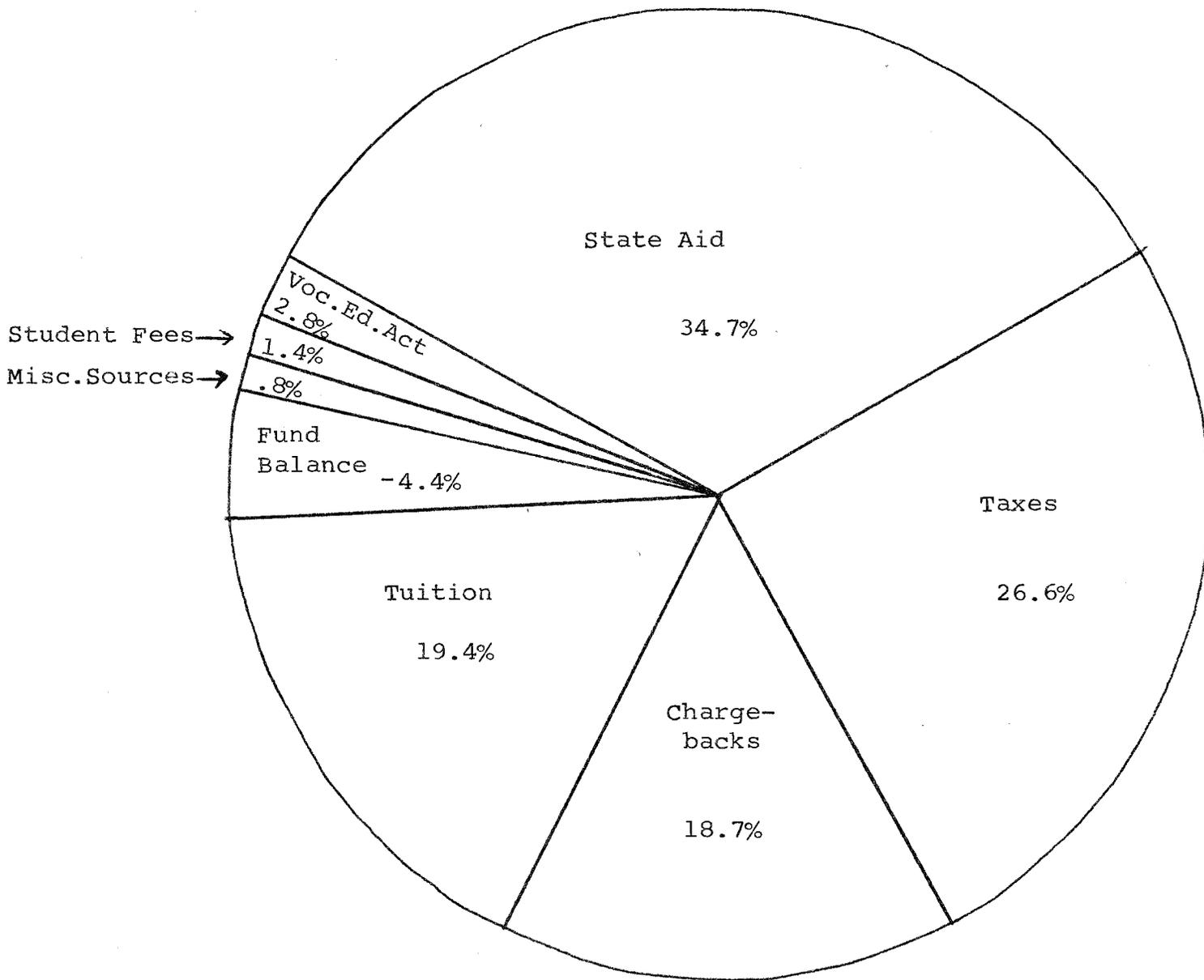
1. Harper College obtains 34.7% of its income from state aid. The State of Illinois reimburses the college at the rate of \$15.50 per semester hour of credit taken by students. This formula is based on mid-term enrollment.
2. Harper College obtains 2.8% of its income from the Board of Vocational Education and Rehabilitation.

E. 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:

F. Source of One Dollar of Income
Educational Fund
1969-70



↑ This section will decrease to 1.1% over the next two years.

G. Expenditures

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

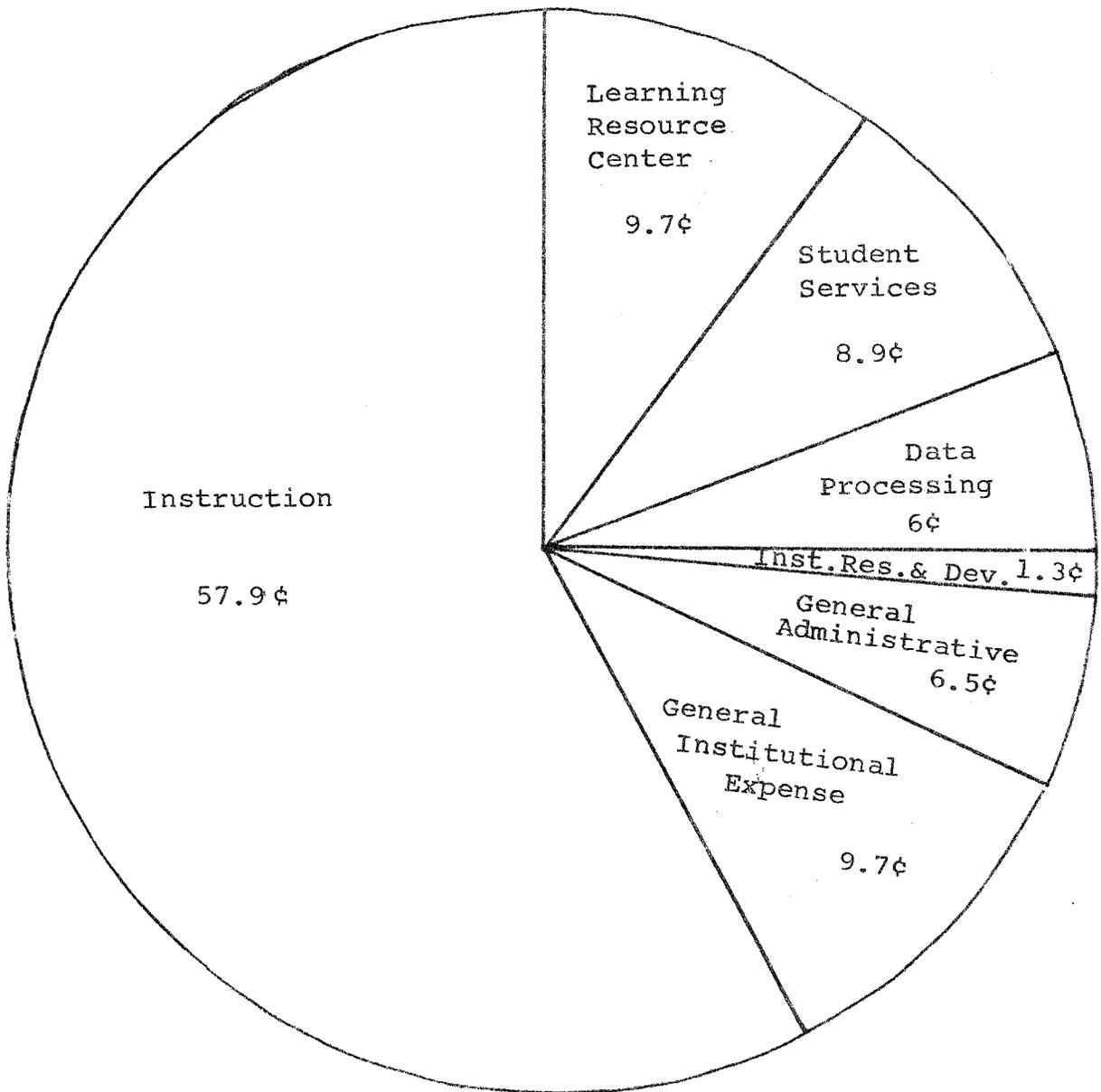
Operation of plant consists of the housekeeping activities necessary in order to keep the physical facilities open and ready for use. Maintenance of plant consists of those activities necessary to keep the grounds, buildings, and equipment operating efficiently. It also includes all equipment, materials,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

H. Disposition of One Dollar of Expense
Educational Fund
1969-70



XII. 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 approximately 50% of each tax dollar received by the district while the Bond and Interest Fund receives approximately 30%.

In terms of dollars this means that of the approximately \$21.00 received by the district from a home with an equalized assessed value of \$10,000, the Bond and Interest Fund receives \$6.30. 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.

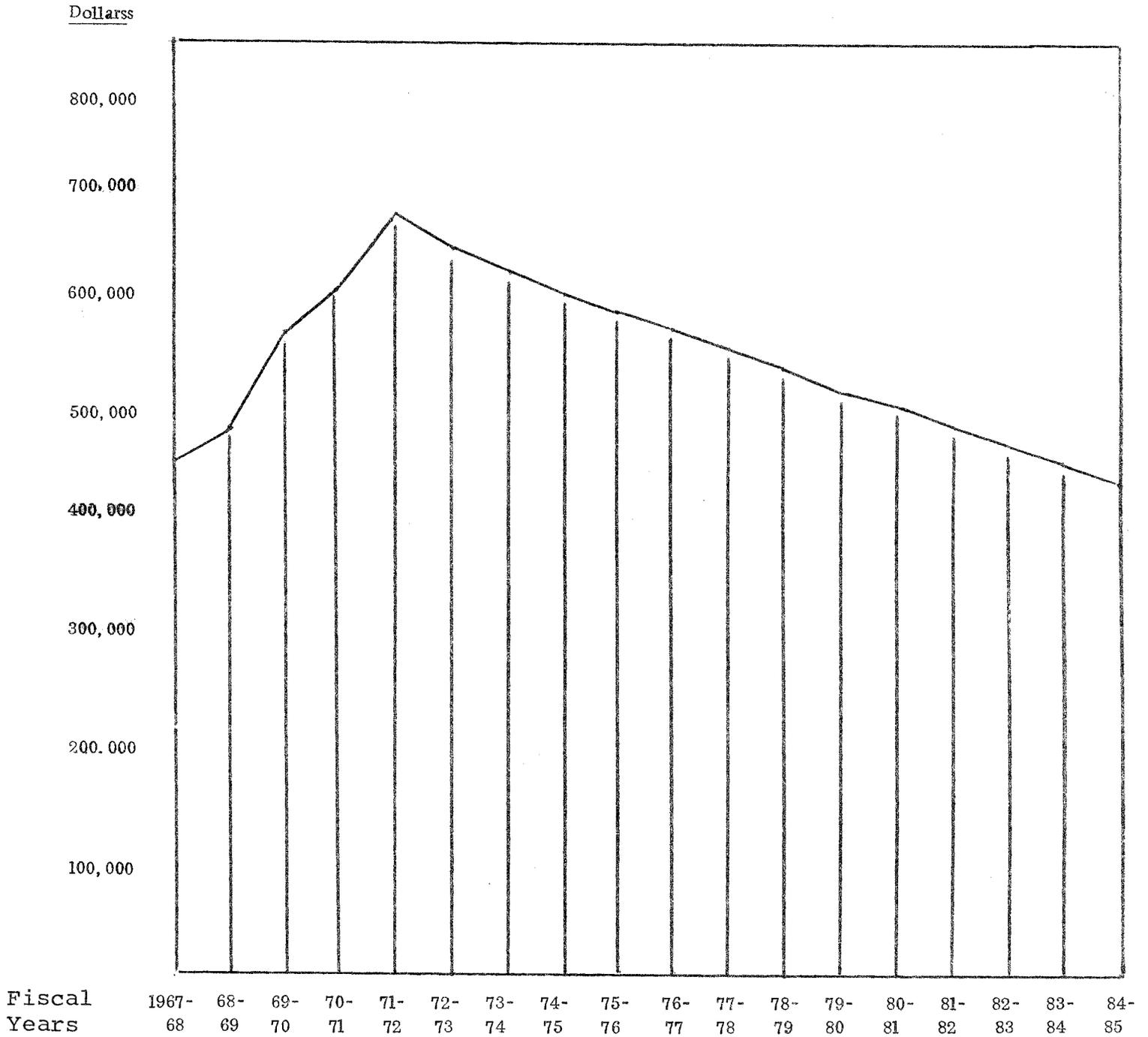
The district's ability to schedule bonds for retirement at any time during the life of the bond issue is one of two reasons that the tax rate can be maintained at a constant or declining rate. The other reason is that the assessed valuation, sometimes called the tax base, is expanding as the area grows.

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 by Harper College 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

May 8, 1968

A. SCHEDULE OF PRINCIPAL AND INTEREST PAYMENTS
1967-1984



WILLIAM RAINEY HARPER COLLEGE

B. SCHEDULE OF PRINCIPAL AND INTEREST PAYMENTS
1967-1984

Fiscal Year	Coupon Nos.	Principal and Interest			Total Principal Outstanding	
		\$4,000,000 Issue	\$3,375,000 Issue	Total	Amount	%
1967-68	1-2	\$ 224,955	\$ 264,975	\$ *489,930	\$7,375,000	100.0%
1968-69	3-4	198,845	322,256	*521,101	7,375,000	100.0%
1969-70	5-6	269,907	338,350	*608,257	7,150,000	95.6%
1970-71	7-8	313,157	328,850	642,007	6,825,000	92.5%
1971-72	9-10	398,145	319,350	717,495	6,450,000	87.5%
1972-73	11-12	376,545	309,850	686,395	5,980,000	81.1%
1973-74	13-14	366,470	300,350	666,820	5,520,000	74.8%
1974-75	15-16	357,370	290,850	648,220	5,060,000	68.6%
1975-76	17-18	348,270	281,350	629,620	4,600,000	62.3%
1976-77	19-20	339,170	272,300	611,470	4,140,000	56.1%
1977-78	21-22	330,070	263,750	593,820	3,680,000	49.9%
1978-79	23-24	320,840	255,250	576,090	3,220,000	43.7%
1979-80	25-26	311,480	246,750	558,230	2,760,000	37.4%
1980-81	27-28	302,120	238,250	540,370	2,300,000	31.2%
1981-82	29-30	292,760	229,750	522,510	1,840,000	24.9%
1982-83	31-32	283,400	221,250	504,650	1,380,000	18.7%
1983-84	33-34	274,040	212,750	486,790	920,000	12.5%
1984-85	35	264,680	204,250	468,930	460,000	6.2%
Total		\$5,572,224	4,900,481	10,472,705	0	0

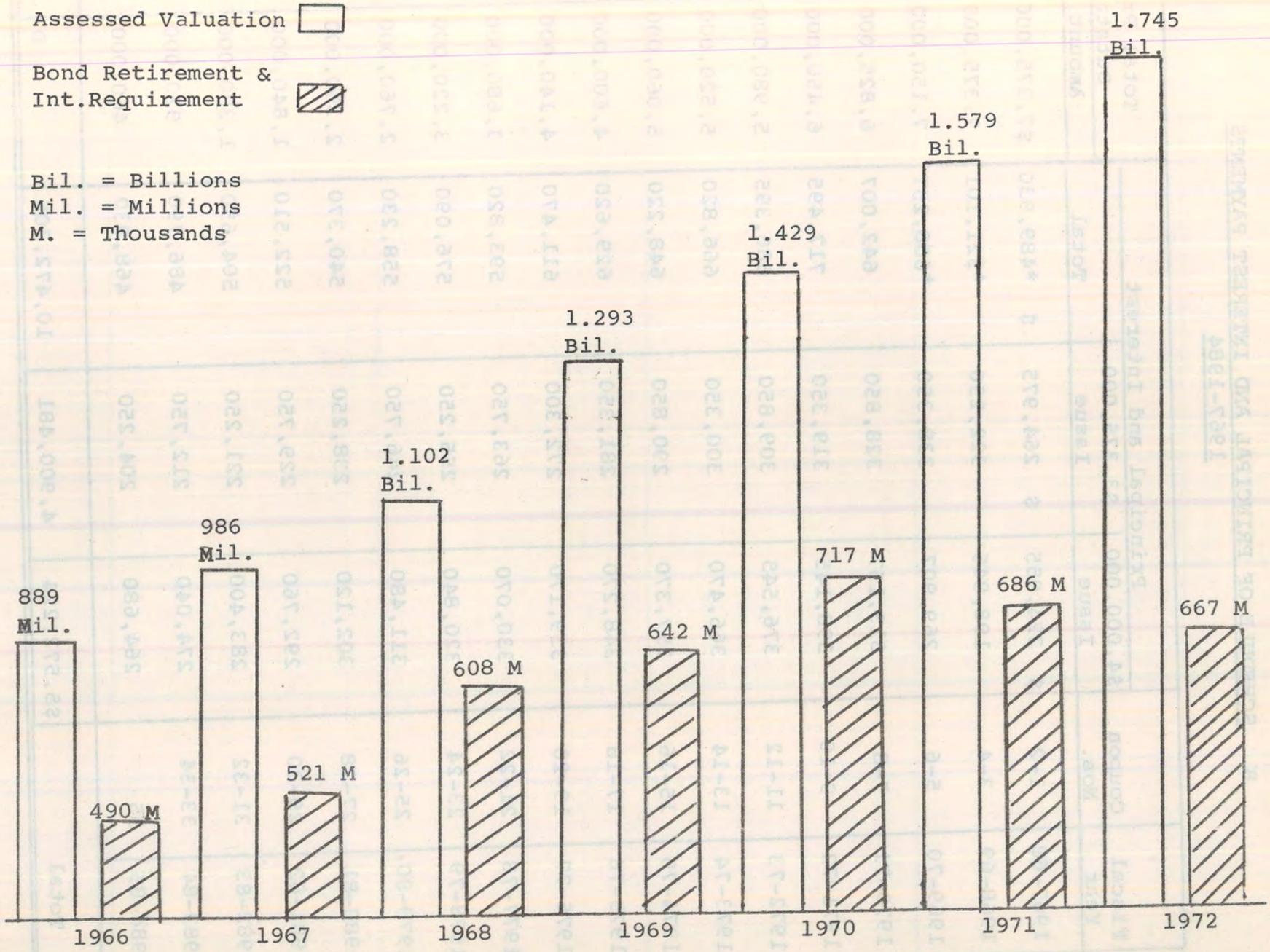
*Paid in full

C. ASSESSED VALUATION COMPARED TO BOND RETIREMENT AND INTEREST REQUIREMENT
 1966-1972
 (1970-1972 Estimated)

Assessed Valuation 

Bond Retirement & Int. Requirement 

Bil. = Billions
 Mil. = Millions
 M. = Thousands



D. Why Have Your Taxes Increased?

1. What determines your tax bill?

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

- a. The ASSESSOR'S VALUATION is the value placed on your property by the Assessor of Cook County.
- b. 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 1969 the factor for a typical township is 1.52%. 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.

- c. 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.
- d. Your tax bill is computed as follows:

\$ 10,000	Assessor's value. This figure is based on land and improvements as determined by the assessor's office.
x 1.52	Equalization factor
\$ 15,200	Equalized value
6.636	Tax rate. This figure is composed of all the requirements of the various governmental agencies in the area.
<u>\$1,008.67</u>	Tax Bill

- 2. 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 each 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. 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.

Due to the difference in the assessed value of property throughout the many counties in the state each year, the Department of Revenue of the State of Illinois sets the equalization factor for 1989 the factor for a typical township is 1.52%. 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.

- c. 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.
- d. Your tax bill is computed as follows:

Assessor's value. This figure is based on land and improvements as determined by the assessor's office.	\$ 10,000
Equalization factor	x 1.52
Equalized value	\$ 15,200
Tax rate. This figure is composed of all the requirements of the various governmental agencies in the area.	6.636
Tax Bill	<u>\$1,008.67</u>

Budget Terms Defined

I. CODIFICATION

The following pages set forth the coding framework for the accounting system.

0 Fund

X-0 Function

X-X-0 Sub-function

X-X-X-000 Organizational Unit

X-X-X-XXX-000 Object

X-X-X-XXX-XXX-000-00 Variable Identifier

000-000-000-000-00 TOTAL CODE

The first, second, third, and fifth level of the breakdown will be standardized to allow uniformity.

The fourth level of the breakdown must be shown and will be used to designate organization units, either major, minor or a combination of the two.

The final five digits are only suggestions herein but may be used to identify expenditures for institutional or unit cost purposes

A. CODE FUND

1. Educational
2. Building
3. Bond and Interest
4. Site and Construction
5. Auxiliary Enterprises
6. Trust and Agency
7. Working Cash
8. Capital Assets
9. Long-term Liabilities

B. CODE FUNCTIONS

1. Instruction
2. Learning Resource Center
3. Student Services and Aids
4. Data Processing
5. Institutional Research
6. General Administration
7. General Institutional Expense
8. Operations and Maintenance of Physical Facilities
9. Public and Auxiliary Services

NOTE: Any of the Functions may associate with any Fund

C. CODE SUB-FUNCTION

NOTE: Sub-function is directly related to Function.

<u>Function</u>	<u>Code</u>	<u>Sub-function</u>
1. Instruction	1	Transfer Program
	2	Career Program
	3	General Studies
	4	Adult and Continuing
	8	Administration
	9	Other
2. Learning Resource Center	1	Library Center
	2	Instructional Materials Center
	3	Communications Center
	8	Administration
	9	Other
	3. Student Services and Aids	1	Admissions and Records
2		Placement and Student Aids
3		Counseling and Health
4		Student Activities
8		Administration
9		Other
4. Data Processing	1	General Administration
	2	Instruction
	3	Student Services
	4	Research
	8	Administration
	9	Other
5. Institutional Research	1	Institutional
	2	Departmental
	3	Contract
	8	Administration
	9	Other

<u>Function</u>	<u>Code</u>	<u>Sub-function</u>
6. General Administration	1	President and Board of Trustees
	3	Dean of Business Affairs
	4	Community and Institutional Services
	5	Personnel Services
	7	Building and Grounds Services
	9	Other
7. General Institutional Expense		
8. Operation and Maintenance of Physical Facilities	1	Operation
	2	Maintenance
	8	Administration
	9	Other
9. Public and Auxiliary Services	1	Food Services
	2	Bookstore
	3	Athletics
	4	Cultural Series
	5	Student Organizations
	9	Other

III. FUND DESCRIPTION

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.

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.

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.

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.

E. SITE AND CONSTRUCTION FUND

Established for the purpose of the acquisition of grounds, improvements thereon, construction of buildings, and the acquisition of equipment.

F. CAPITAL ASSET FUND

Established for the purpose of accounting for the value of land, buildings, and equipment.

FUND DESCRIPTION (Cont.)

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.

H. AUXILIARY ENTERPRISES FUND

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

IV. FUNCTION DESCRIPTION

A. 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.

B. 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.

C. 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.

FUNCTION DESCRIPTION (Cont.)

D. 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.

E. 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.

F. 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.

G. 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.

H. 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

FUNCTION DESCRIPTION (Cont.)

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.

I. 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.

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--Full-time
 This series of accounts is used to record salaries of full-time 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 Staff--Part-time
 This series of accounts is used to record salaries of part-time personnel involved in direct instructional contact with the students.
- 515 Instructional Substitutes
 This account provides for instructional substitutes.
- 516 Office Staff
 This account includes secretaries, clerks, accountants, data processing operators, printing operators and general office personnel.
- 517 Service Staff
 This account provides for personnel in specialized service areas such as maintenance, custodial, heating plant, security, cafeteria, bookstore, and other areas where institutional service is provided by non-clerical personnel.
- 518 Student Employees
 This account provides for student employees, where the full cost of employment is charged to the college.

- 519 Other
 This account provides for staff not included above.
 (Throughout the account description "Other" provides
 for items not specifically listed.)
- 520 Contractual Services
- 521 Audit Services
 This account provides for the charges for the annual
 college audit.
- 522 Consultants
 This account includes educational consultants, and
 related consulting to the academic and student services
 areas.
- 523 Architectural Services
 This account includes charges for architectural services.
- 524 Maintenance Services
 This account includes all repairs performed on a con-
 tractual basis, as well as any other contractual charges
 for the maintenance of college land, buildings or equip-
 ment. Equipment service contracts are included. Repair
 materials are to be charged to account #547.
- 526 Legal Services
 This account includes charges by the college attorney
 and any other legal services.
- 527 Contractual Office Services
 This account includes charges for temporary office
 services provided by personnel contractors.
- 529 Other Services
 This account provides for any contractual services not
 covered above.
- 530 Instructional Materials and Supplies
- 531 Instructional Supplies
 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 train-
 ing 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. Laboratory supplies

such as chemicals, supplies for operation of equipment used in instructional process, prepared slides, foods in home economics courses, and technical and vocational supplies such as parts, metals (bar stock), sheet metal, welding rods, wood, gas, oil, grease in automotive courses, electrical wires, oils, cleaners, small tools, etc., are also 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 and Visual Materials

This account includes records, tapes, and other materials supplemental to the audio portion of instruction; and in addition, filmstrips, slides, television tapes, films, charts, maps, exhibits, teaching machine supplies and rental of audio-visual aids. Photographic films, solutions, camera accessories, darkroom supplies, are also included in this account.

536 Purchases for Resale

This group of accounts includes the cost of items purchased by the cafeteria and bookstore for resale. Inventories are also included in this group of accounts.

537 Books and Binding Costs

This account includes the cost, including freight, of library books. It also includes the cost of binding periodicals or repairing books by a commercial company.

538 Publications

This account includes newspapers, magazines, micro-film, 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 Offset Duplicating
 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 Service Supplies
 This account provides for special supplies used by maintenance, custodial, heating plant, grounds, security, cafeteria, bookstore, and other areas where institutional service is provided. This includes but is not limited to cleaning compounds, rags, waxes, mops, brooms, pails, small tools, seeds, chemicals, fertilizer, paint, rakes, brooms, shovels, and other special supplies. Also included are first aid room supplies, such as bandages, bandaids, medical pills, first aid kits, scissors, tongue depressors, medications, etc.
- 547 Repair Materials and Supplies
 This account provides for repair materials and supplies. This series of accounts is charged with all material 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 service supplies to this account.

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 - Local

This account provides for the reimbursement of travel by car within the college district.

554 Travel Expense

This account provides for travel outside the college district.

555 Recruitment

This account provides for expenditures related to the recruiting of administrative personnel.

556 Vehicle Expense

This account provides for gas, oil, grease, tires, tubes and items necessary to maintain, repair and operate equipment.

559 Travel--Innovation and Experimentation

This account provides for special trips to seek out new ideas and information for the general improvement of the college. This travel must be approved in advance by the president.

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 employee's 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 incidental 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--Non-Reimbursable

Generally, this account provides for educational equipment not reimbursable in full, or in part, by any governmental agency. 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.

- 587 Equipment--Educational--Reimbursable
 Generally, this account provides for the total cost of educational equipment which is wholly or partially reimbursable by a governmental agency. Those having a life expectancy of five years or more and a purchase price of \$10.00 or more would be included in this account. The amount of the reimbursement should be shown in a revenue account.
- 588 Equipment--Service
 This account provides for special equipment to be used by service departments. This would include but not be limited to maintenance, custodial, heating plant, grounds, security, cafeteria and bookstore equipment.
- 589 Equipment--Other
- 590 Other
- 591 Student Employment--College Work Study
 This account is charged with the full cost of student employment, where a part of the cost is to be reimbursed to the college.
- 592 Student Grants, Scholarships--Trustees
 This account is charged with expenditures for student aid in the form of fellowships, scholarships, prizes, provided from college funds.
- 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 Facilities Charges

This account is charged with the charge for services provided to auxiliary enterprises. The same account is used to record the credit to the department providing the service.

598 Clearing Accounts

This account provides for temporary accounts that receive and disburse funds for a specific purpose.

599 Other

Operating Budget

Educational Fund

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1970-71

Revenue

100-000-300	<u>FUND EQUITY JULY 1, 1970</u>		\$2,151,000
100-000-410	<u>LOCAL RESOURCES</u>		
100-000-411	Taxes--Current, 1970		1,420,000
100-000-420	<u>INTERMEDIATE RESOURCES</u>		
100-000-421	Tuition--Students	1,260,000	
	Students	1,186,000	
	" --Summer '70	74,000	
100-000-422	Other Chgs. (Charge-backs)	340,000	
100-000-423	Student Fees	49,000	
100-000-427	Other--Registration Fees	<u>20,000</u>	
	Total		1,669,000
100-000-430	<u>STATE RESOURCES</u>		
100-000-431	State Apportionment	1,418,000	
100-000-432	Bd. of Vocational Education & Rehabilitation, 1970-71	200,000	
100-000-433	Other	<u>0</u>	
	Total		1,618,000
100-000-440	<u>FEDERAL RESOURCES</u>		
100-000-441	Title VI 1970-71		15,000
100-000-470	<u>INTEREST ON INVESTMENTS</u>		
100-000-471	Treasury Bills		<u>20,000</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY, 1970-71		\$6,893,000
	LESS ACCRUED EXPENDITURES 1970-71		<u>5,119,134</u>
100-000-300	<u>FUND EQUITY JUNE 30, 1971</u>		<u>\$1,773,866</u>

Supplemental Information

Cash Analysis

Accrued Revenue and Fund Equity	\$6,893,000
Less Non-Cash Items:	
Taxes and Vocational Educational Funds Received After June 30, 1971	<u>1,116,000</u>
Cash Available 1970-71	<u>\$5,777,000</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATION FUND BUDGET SUMMARY
1970-71

1. INSTRUCTION (110)		
100 Division of Business	339,882	
200 Division of Communications	471,360	
300 Division of Engineering	329,880	
400 Division of Social Sciences	269,425	
500 Division of Humanities	271,207	
600 Div. of Math. and Phy. Sciences	308,446	
700 Div. of Life and Health Sciences	456,755	
800 Division of Adult and Continuing Education	<u>89,170</u>	
Total Divisions	2,536,125	
900 Instructional Administration	<u>205,542</u>	
TOTAL INSTRUCTION		2,741,667
2. LEARNING RESOURCE CENTER (120)		546,209
3. STUDENT SERVICES (130)		472,688
4. DATA PROCESSING (140)		328,140
5. INSTITUTIONAL RESEARCH AND DEVELOPMENT (150)		63,593
6. GENERAL ADMINISTRATION (160)		344,004
7. GENERAL INSTITUTIONAL EXPENSE (170)		494,904
8. OPERATION OF PHYSICAL FACILITIES (180)		<u>0</u>
TOTAL ACCRUED EXPENDITURES		\$4,991,205 ⁽¹⁾
SUMMER SCHOOL ACCRUED EXPENDITURES 1970		<u>127,929</u>
TOTAL ACCRUED EXPENDITURES 1970-71		<u>\$5,119,134</u>

(1) Capital Outlay Included \$159,196

WILLIAM RAINEY HARPER COLLEGE

June 19, 1970

CAPITAL OUTLAY - 1970-71 Budget

Instruction

V.P.--Academic		600
Deans		6,543
Transfer	1,853	
Careers	1,250	
Continuing Education	0	
L.R.C.	0	
Guidance	3,440	
Divisions		81,954
Business	15,194	
Communications	5,740	
Engineering	19,690	
Social Sciences	0	
Humanities	10,835	
Math. & Physical Sciences	14,350	
Life and Health Sciences	13,645	
Adult and Continuing Ed.	2,500	
Total Instruction		89,097
<u>Learning Resource Center</u>		40,394
<u>Student Services</u>		6,335
<u>Data Processing</u>		5,720
<u>Research and Development</u>		0
<u>General Administration</u>		2,650
President	500	
Community Relations	180	
V.P.--Business	1,970	
<u>General Institutional</u>		15,000
TOTAL EDUCATION FUND		<u>\$159,196</u>

EDUCATIONAL FUND BUDGET

Summer School 1970

Direct Costs

1. INSTRUCTION

100	Division of Business	\$ 12,250
200	Division of Communications	24,720
300	Division of Engineering	10,255
400	Division of Social Sciences	27,629
500	Division of Humanities	10,626
600	Division of Math. and Physical Sciences	22,820
700	Division of Life and Health Sciences	6,680

2. LEARNING RESOURCE CENTER 6,849

3. STUDENT SERVICES 6,100

TOTAL \$127,929

EDUCATIONAL FUND BUDGET
1970-71
Division of Business (100)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
110-100-510	Salaries		
110-100-511	Administrative	18,303	
110-100-513	Instructional--Full-time	232,179	
110-100-514	Instructional--Part-time	43,600	
110-100-516	Office	11,328	
110-100-518	Students	<u>2,700</u>	
	Total Salaries		308,110
110-100-520	Contractual Services		
110-100-522	Educational Consultant	200	
110-100-524	Maintenance	1,150	
110-100-529	Other	<u>0</u>	
	Total Contractual Services		1,350
110-100-530	Instructional Materials & Supplies		
110-100-531	Instructional Supplies	<u>3,525</u>	
	Total Instruct.Materials & Supplies		3,525
110-100-540	General Materials and Supplies		
110-100-541	Office	2,600	
110-100-542	Printing and Duplicating	2,600	
110-100-544	Advertising	100	
110-100-545	Publications and Dues	<u>0</u>	
	Total Gen.Materials & Supplies		5,300
110-100-550	Travel and Meetings		
110-100-551	Meetings	400	
110-100-552	Mileage--Intra	1,350	
110-100-554	Travel	<u>2,250</u>	
	Total Travel and Meetings		4,000
110-100-570	Fixed Charges		
110-100-576	Rental of Equipment	<u>2,403</u>	
	Total Fixed Charges		2,403
110-100-580	Capital Outlay		
110-100-585	Equipment--Office	2,441	
110-100-586	Equip.Ed., Non-reimb.	12,753	
110-100-587	Equip.Ed., Reimb.	<u>0</u>	
	Total Capital Outlay		<u>15,194</u>
	TOTAL DIVISION OF BUSINESS BUDGET		<u>\$339,882</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1970-71

Division of Communications (200)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
110-200-510	Salaries		
110-200-511	Administrative	18,750	
110-200-513	Instructional--Full-time	323,060	
110-200-514	Instructional--Part-time	92,320	
110-200-516	Office	12,990	
110-200-518	Students	<u>2,250</u>	
	Total Salaries		449,370
110-200-520	Contractual Services		
110-200-524	Maintenance	550	
110-200-529	Other	<u>0</u>	
	Total Contractual Services		550
110-200-530	Instructional Materials & Supplies		
110-200-531	Instructional Supplies	<u>5,100</u>	
	Total Instruct. Materials & Supplies		5,100
110-200-540	General Materials & Supplies		
110-200-541	Office	2,200	
110-200-542	Printing and Duplicating	2,800	
110-200-544	Advertising	150	
110-200-545	Publications and Dues	<u>200</u>	
	Total Gen. Materials & Supplies		5,350
110-200-550	Travel and Meetings		
110-200-551	Meetings	100	
110-200-552	Mileage--Intra	150	
110-200-554	Travel	<u>3,200</u>	
	Total Travel and Meetings		3,450
110-200-570	Fixed Charges		
110-200-576	Rental of Equipment	<u>1,800</u>	
	Total Fixed Charges		1,800
110-200-580	Capital Outlay		
110-200-585	Equipment--Office	4,540	
110-200-586	Equip.Ed., Non-reimb.	1,200	
110-200-587	Equip.Ed., Reimb.	<u>0</u>	
	Total Capital Outlay		<u>5,740</u>
	TOTAL DIVISION OF COMMUNICATIONS BUDGET		<u>\$471,360</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1970-71

Division of Engineering (300)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
110-300-510	Salaries		
110-300-511	Administrative	18,000	
110-300-512	Professional	10,500	
110-300-513	Instructional--Full-time	198,950	
110-300-514	Instructional--Part-time	14,150	
110-300-516	Office	15,240	
110-300-518	Students	<u>2,500</u>	
	Total Salaries		259,340
110-300-520	Contractual Services		
110-300-522	Educational Consultant	400	
110-300-524	Maintenance	16,850	
110-300-529	Other	<u>1,000</u>	
	Total Contractual Services		18,250
110-300-530	Instructional Materials & Supplies		
110-300-531	Instructional Supplies	<u>21,910</u>	
	Total Instruct.Materials & Supp.		21,910
110-300-540	General Materials and Supplies		
110-300-541	Office	900	
110-300-542	Printing and Duplicating	5,000	
110-300-544	Advertising	300	
110-300-545	Publications and Dues	<u>300</u>	
	Total Gen.Materials & Supplies		6,500
110-300-550	Travel and Meetings		
110-300-551	Meetings	400	
110-300-552	Mileage--Intra	1,600	
110-300-554	Travel	<u>1,900</u>	
	Total Travel and Meetings		3,900
110-300-570	Fixed Charges		
110-300-576	Rental of Equipment	<u>290</u>	
	Total Fixed Charges		290
110-300-580	Capital Outlay		
110-300-585	Equipment--Office	1,740	
110-300-586	Equip.Ed., Non-reimb.	17,950	
110-300-587	Equip.Ed., Reimb.	<u>0</u>	
	Total Capital Outlay		<u>19,690</u>
	TOTAL DIV. OF ENGINEERING BUDGET		<u>\$329,880</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1970-71

Division of Social Sciences (400)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
110-400-510	Salaries		
110-400-511	Administrative	18,845	
110-400-513	Instructional--Full-Time	186,100	
110-400-514	Instructional--Part-time	44,000	
110-400-516	Office	11,380	
110-400-518	Students	<u>2,700</u>	
	Total Salaries		263,025
110-400-520	Contractual Services		
110-400-522	Educational Consultant	450	
110-400-524	Maintenance	<u>400</u>	
	Total Contractual Services		850
110-400-530	Instructional Materials & Supplies		
110-400-531	Instructional Supplies	<u>500</u>	
	Total Instruct.Mat.& Supplies		500
110-400-540	General Materials & Supplies		
110-400-541	Office	1,100	
110-400-542	Printing and Duplicating	1,050	
110-400-544	Advertising	50	
110-400-545	Publications and Dues	<u>50</u>	
	Total Gen.Materials & Supplies		2,250
110-400-550	Travel and Meetings		
110-400-551	Meetings	200	
110-400-552	Mileage--Intra	200	
110-400-554	Travel	<u>2,400</u>	
	Total Travel and Meetings		2,800
110-400-580	Capital Outlay		
110-400-585	Equipment--Office	0	
110-400-586	Equip.Ed., Non-reimb.	0	
110-400-587	Equip.Ed., Reimb.	<u>0</u>	
	Total Capital Outlay		<u>0</u>
	TOTAL DIVISION OF SOCIAL SCIENCES		<u>\$269,425</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1970-71

Division of Humanities (500)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
110-500-510	Salaries		
110-500-511	Administrative	17,750	
110-500-513	Instructional--Full-time	161,186	
110-500-514	Instructional--Part-time	51,200	
110-500-516	Office	6,336	
110-500-518	Students	<u>2,700</u>	
	Total Salaries		239,172
110-500-520	Contractual Services		
110-500-522	Educational Consultant	700	
110-500-524	Maintenance	1,700	
110-500-529	Other	<u>3,000</u>	
	Total Contractual Services		5,400
110-500-530	Instructional Materials & Supplies		
110-500-531	Instructional Supplies	<u>10,500</u>	
	Total Instruct.Mat.& Supplies		10,500
110-500-540	General Materials & Supplies		
110-500-541	Office	1,000	
110-500-542	Printing and Duplicating	800	
110-500-544	Advertising	600	
110-500-545	Publications and Dues	<u>150</u>	
	Total Gen.Materials & Supplies		2,550
110-500-550	Travel and Meetings		
110-500-551	Meetings	100	
110-500-552	Mileage--Intra	350	
110-500-554	Travel	<u>1,800</u>	
	Total Travel and Meetings		2,250
110-500-570	Fixed Charges		
110-500-576	Rental of Equipment		500
110-500-580	Capital Outlay		
110-500-585	Equipment--Office	0	
110-500-586	Equip.Ed., Non-reimb.	10,835	
110-500-587	Equip.Ed., Reimb.	<u>0</u>	
	Total Capital Outlay		<u>10,835</u>
	TOTAL DIVISION OF HUMANITIES BUDGET		<u>\$271,207</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1970-71

Division of Mathematics and Physical Sciences (600)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
110-600-510	Salaries		
110-600-511	Administrative	20,160	
110-600-513	Instructional--Full-time	204,350	
110-600-514	Instructional--Part-time	40,600	
110-600-516	Office	6,336	
110-600-518	Students	<u>2,000</u>	
	Total Salaries		273,446
110-600-520	Contractual Services		
110-600-524	Maintenance	2,000	
110-600-529	Other	<u>1,000</u>	
	Total Contractual Services		3,000
110-600-530	Instructional Materials & Supplies		
110-600-531	Instructional Supplies	<u>13,100</u>	
	Total Instruct.Mat.& Supplies		13,100
110-600-540	General Materials & Supplies		
110-600-541	Office	1,000	
110-600-542	Printing and Duplicating	1,000	
110-600-544	Advertising	0	
110-600-545	Publications and Dues	<u>100</u>	
	Total Gen.Materials & Supplies		2,100
110-600-550	Travel and Meetings		
110-600-551	Meetings	200	
110-600-552	Mileage--Intra	250	
110-600-554	Travel	<u>2,000</u>	
	Total Travel and Meetings		2,450
110-600-570	Fixed Charges		
110-600-576	Rental of Equipment		0
110-600-580	Capital Outlay		
110-600-585	Equipment--Office	2,950	
110-600-586	Equip.Ed., Non-reimb.	10,740	
110-600-587	Equip.Ed., Reimb.	<u>660</u>	
	Total Capital Outlay		<u>14,350</u>
	TOTAL DIV.OF MATH. & PHY.SCIENCES		<u>\$308,446</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1970-71

Division of Life and Health Sciences (700)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
110-700-510	Salaries		
110-700-511	Administrative	19,000	
110-700-513	Instructional--Full-time	330,865	
110-700-514	Instructional--Part-time	45,840	
110-700-516	Office	17,430	
110-700-518	Student Aids	<u>2,000</u>	
	Total Salaries		415,135
110-700-520	Contractual Services		
110-700-522	Educational Consultant	200	
110-700-524	Maintenance	0	
110-700-529	Other	<u>4,580</u>	
	Total Contractual Services		4,780
110-700-530	Instructional Materials & Supplies		
110-700-531	Instruct. Supplies	<u>14,835</u>	
	Total Instruct.Mat.& Supplies		14,835
110-700-540	General Materials & Supplies		
110-700-541	Office	1,000	
110-700-542	Printing and Duplicating	1,200	
110-700-544	Advertising	0	
110-700-544	Publications and Dues	<u>0</u>	
	Total Gen.Materials & Supplies		2,200
110-700-550	Travel and Meetings		
110-700-551	Meetings	0	
110-700-552	Mileage--Intra	1,960	
110-700-554	Travel	<u>4,200</u>	
	Total Total Travel and Meetings		6,160
110-700-570	Fixed Charges		
110-700-576	Rental of Equipment		0
110-700-580	Capital Outlay		
110-700-585	Equipment--Office	660	
110-700-586	Equip.Ed., Non-reimb.	11,025	
110-700-587	Equip.Ed., Reimb.	<u>1,960</u>	
	Total Capital Outlay		<u>13,645</u>
	TOTAL DIV.OF LIFE AND HEALTH SCIENCES		<u>\$456,755</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1970-71

Division of Adult and Continuing Education (800)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
110-800-510	Salaries		
110-800-511	Administrative	32,250	
110-800-513	Instructional--Full-time	0	
110-800-514	Instructional--Part-time	31,300	
110-800-516	Office	9,630	
110-800-518	Students	<u>1,000</u>	
	Total Salaries		74,180
110-800-520	Contractual Services		
110-800-522	Educational Consultant	1,000	
110-800-524	Maintenance	490	
110-800-529	Other	<u>0</u>	
	Total Contractual Services		1,490
110-800-530	Instructional Materials & Supplies		
110-800-531	Instructional Supplies	<u>1,400</u>	
	Total Instruct.Mat.& Supplies		1,400
110-800-540	General Materials & Supplies		
110-800-541	Office	750	
110-800-542	Printing and Duplicating	2,500	
110-800-544	Advertising	3,000	
110-800-545	Publications and Dues	<u>0</u>	
	Total Gen.Materials & Supplies		6,250
110-800-550	Travel and Meetings		
110-800-551	Meetings	750	
110-800-552	Mileage--Intra	600	
110-800-554	Travel	<u>1,000</u>	
	Total Travel and Meetings		2,350
110-800-570	Fixed Charges		
110-800-576	Rental of Equipment	<u>1,000</u>	
	Total Fixed Charges		1,000
110-800-580	Capital Outlay		
110-800-585	Equipment--Office	<u>2,500</u>	
	Total Capital Outlay		<u>2,500</u>
	TOTAL DIV. OF ADULT & CONTINUING EDUCA.		<u>\$89,170</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1970-71

Vice President of Academic Affairs (911)

Expenditures

110-900-000	<u>INSTRUCTIONAL ADMINISTRATION</u>		
110-911-510	Salaries		
110-911-511	Administrative	26,320	
110-911-512	Professional	2,000	
110-911-515	Instructional Substitutes	4,000	
110-911-516	Office	7,350	
110-911-518	Student Aids	<u>2,000</u>	
	Total Salaries		41,670
110-911-520	Contractual Services		
110-911-522	Consultants	5,800	
110-911-524	Maintenance	200	
110-911-527	Contractual Office	<u>500</u>	
	Total Contractual Services		6,500
110-911-540	General Material & Supplies		
110-911-541	Office	1,200	
110-911-542	Printing and Duplicating	14,500	
110-911-544	Advertising	17,000	
110-911-545	Publications and Dues	<u>150</u>	
	Total Gen.Materials & Supplies		32,850
110-911-550	Travel and Meetings		
110-911-551	Meetings	3,000	
110-911-552	Mileage--Intra	600	
110-911-554	Travel	3,200	
110-911-555	Recruitment	3,000	
110-911-559	Other--Innov.& Exper.	<u>0</u>	
	Total Travel and Meetings		9,800
110-911-580	Capital Outlay		
110-911-585	Equipment and Furniture	<u>600</u>	
	Total Capital Outlay		<u>600</u>
	TOTAL VICE PRESIDENT OF ACADEMIC AFFAIRS BUDGET		<u>\$ 91,420</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1970-71

Dean of Transfer Programs (912)

Expenditures

110-900-000	<u>INSTRUCTIONAL ADMINISTRATION</u>		
110-912-510	Salaries		
110-912-511	Administrative	22,060	
110-912-512	Professional	7,250	
110-912-515	Instructional Substitutes	0	
110-912-516	Office	6,460	
110-912-518	Students	<u>1,000</u>	
	Total Salaries		36,770
110-912-520	Contractual Services		
110-912-522	Consultants	0	
110-912-524	Maintenance	50	
110-912-527	Contractual Office	<u>0</u>	
	Total Contractual Services		50
110-912-540	General Materials and Supplies		
110-912-541	Office	1,500	
110-912-542	Printing and Duplicating	1,500	
110-912-544	Advertising	0	
110-912-545	Publications and Dues	<u>100</u>	
	Total Gen. Materials and Supplies		3,100
110-912-550	Travel and Meetings		
110-912-551	Meetings	600	
110-912-552	Mileage--Intra	300	
110-912-554	Travel	1,150	
110-912-555	Recruitment	0	
110-912-559	Other--Innov.& Exper.	<u>0</u>	
	Total Travel & Meetings		2,050
110-912-580	Capital Outlay		
110-912-585	Equipment and Furniture	<u>1,853</u>	
	Total Capital Outlay		<u>1,853</u>
	TOTAL DEAN OF TRANSFER PROGRAMS BUDGET		<u>\$ 43,823</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1970-71

Dean of Career Programs (913)

Expenditures

110-900-000	<u>INSTRUCTIONAL ADMINISTRATION</u>		
110-913-510	Salaries		
110-913-511	Administrative	20,500	
110-913-512	Professional	0	
110-913-515	Instr. Substitutes	0	
110-913-516	Office	6,300	
110-913-518	Student Aids	<u>500</u>	
	Total Salaries		27,300
110-913-520	Contractual Services		
110-913-522	Consultants	0	
110-913-524	Maintenance	100	
110-913-527	Contractual Office	<u>0</u>	
	Total Contractual Services		100
110-913-540	General Materials and Supplies		
110-913-541	Office	600	
110-913-542	Printing and Duplicating	1,750	
110-913-544	Advertising	1,000	
110-913-545	Publications and Dues	<u>50</u>	
	Total General Materials & Supplies		3,400
110-913-550	Travel and Meetings		
110-913-551	Meetings	2,000	
110-913-552	Mileage--Intra	400	
110-913-554	Travel	750	
110-913-555	Recruitment	0	
110-913-559	Other--Innov.& Exper.	<u>0</u>	
	Total Travel and Meetings		3,150
110-913-580	Capital Outlay		
110-913-585	Equipment and Furniture	<u>1,250</u>	
	Total Capital Outlay		<u>1,250</u>
	TOTAL DEAN OF CAREER PROGRAMS BUDGET		<u>\$ 35,200</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1970-71

Dean of Continuing Education (914)

Expenditures

110-900-000	<u>INSTRUCTIONAL ADMINISTRATION</u>		
110-914-510	Salaries		
110-914-511	Administrative	22,085	
110-914-512	Professional	0	
110-914-515	Instruct. Sub.	0	
110-914-516	Office	6,564	
110-914-518	Students	<u>500</u>	
	Total Salaries		29,149
110-914-520	Contractual Services		
110-914-522	Consultants	550	
110-914-524	Maintenance	100	
110-914-527	Contractual Office	<u>300</u>	
	Total Contractual Services		950
110-914-540	General Materials & Supplies		
110-914-541	Office	750	
110-914-542	Printing and Duplicating	1,000	
110-914-544	Advertising	1,000	
110-914-545	Publications and Dues	<u>200</u>	
	Total General Materials & Supplies		2,950
110-914-550	Travel and Meetings		
110-914-551	Meetings	750	
110-914-552	Mileage--Intra	300	
110-914-554	Travel	1,000	
110-914-555	Recruitment	0	
110-914-559	Other--Innov. & Exper.	<u>0</u>	
	Total Travel and Meetings		2,050
110-914-580	Capital Outlay		
110-914-585	Equipment and Furniture		<u>0</u>
	TOTAL DEAN OF CONTINUING EDUCATION		<u>\$35,099</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1970-71

Library Center (1)

Expenditures

120-000-000	<u>LEARNING RESOURCE CENTER</u>		
121-000-510	Salaries		
121-000-511	Administrative	33,000	
121-000-512	Professional	41,447	
121-000-516	Office	35,682	
121-000-518	Students	<u>7,000</u>	
	Total Salaries		117,129
121-000-530	Instructional Materials & Supplies		
121-000-534	Library	6,050	
121-000-535	Audio Visual Aids	42,000	
121-000-537	Books and Bindings	85,000	
121-000-538	Periodicals	<u>16,500</u>	
	Total Instr.Materials & Supplies		149,550
121-000-540	General Materials and Supplies		
121-000-541	Office	1,000	
121-000-542	Printing and Duplicating	110	
121-000-545	Publications and Dues	0	
121-000-547	Repair Materials	<u>0</u>	
	Total Gen.Materials & Supplies		1,110
121-000-550	Travel and Meetings		
121-000-551	Meetings	0	
121-000-552	Mileage--Intra	0	
121-000-554	Travel	<u>1,100</u>	
	Total Travel and Meetings		1,100
121-000-570	Fixed Charges		
121-000-576	Equipment Rental	<u>5,960</u>	
	Total Fixed Charges		5,960
121-000-580	Capital Outlay		
121-000-585	Equipment Office	0	
121-000-586	Equip.Ed., Non-reimb.	0	
121-000-587	Equip.Ed., Reimb.	<u>0</u>	
	Total Capital Outlay		<u>0</u>
	TOTAL LIBRARY CENTER BUDGET		<u>\$274,849</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1970-71

Instructional Media Services (2)

Expenditures

120-000-000	<u>LEARNING RESOURCE CENTER</u>		
122-000-510	Salaries		
122-000-511	Administrative	17,000	
122-000-512	Professional	58,650	
122-000-516	Office	64,326	
122-000-518	Students	<u>9,000</u>	
	Total Salaries		148,976
122-000-524	Contractual Services		4,000
122-000-530	Instructional Materials & Supplies		
122-000-534	Library	0	
122-000-535	Audio Visual Aids	36,600	
122-000-537	Books and Bindings	1,000	
122-000-538	Periodicals	<u>0</u>	
	Total Instruct. Materials & Supplies		37,600
122-000-540	General Materials and Supplies		
122-000-541	Office	1,500	
122-000-542	Printing and Duplicating	1,000	
122-000-545	Publications and Dues	0	
122-000-547	Repair Materials	<u>6,000</u>	
	Total Gen. Materials & Supplies		8,500
122-000-550	Travel and Meetings		
122-000-551	Meetings	0	
122-000-552	Mileage--Intra	0	
122-000-554	Travel	<u>950</u>	
	Total Travel and Meetings		950
122-000-580	Capital Outlay		
122-000-585	Equipment--Office	0	
122-000-586	Equip.Ed.,-Non-reimb.	<u>40,394</u>	
122-000-587	Equip.Ed.,-Reimb.	<u>0</u>	
	Total Capital Outlay		<u>40,394</u>
	TOTAL INSTRUCTIONAL MEDIA SERVICES		<u>\$240,420</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1970-71

Learning Resource Center Administration (9)

Expenditures

120-000-000	<u>LEARNING RESOURCE CENTER</u>		
129-000-510	Salaries		
129-000-511	Administrative	21,700	
129-000-512	Professional	0	
129-000-516	Office	6,340	
129-000-518	Students	<u>0</u>	
	Total Salaries		28,040
129-000-530	Instructional Materials & Supplies		
129-000-534	Library	0	
129-000-535	Audio Visual Aids	0	
129-000-537	Books and Bindings	0	
129-000-538	Periodicals	<u>0</u>	
	Total Instruct.Mat.& Supplies		0
129-000-540	General Materials and Supplies		
129-000-541	Office	750	
129-000-542	Printing and Duplicating	500	
129-000-544	Advertising	200	
129-000-545	Publications and Dues	300	
129-000-547	Repair Materials	<u>0</u>	
	Total Gen.Materials & Supplies		1,750
129-000-550	Travel and Meetings		
129-000-551	Meetings	250	
129-000-552	Mileage--Intra	150	
129-000-554	Travel	<u>750</u>	
	Total Travel and Meetings		1,150
129-000-580	Capital Outlay		<u>0</u>
	TOTAL LEARNING RESOURCE CENTER ADMINISTRATION BUDGET		<u>\$30,940</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET
1970-71
Admissions and Records (1)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
131-000-510	Salaries		
131-000-511	Administration	20,535	
131-000-512	Professional	15,400	
131-000-516	Office	47,040	
131-000-518	Students	<u>1,000</u>	
	Total Salaries		83,975
131-000-520	Contractual Services		
131-000-522	Consultants	0	
131-000-524	Maintenance	370	
131-000-527	Contractual Office	<u>0</u>	
	Total Contractual Services		370
131-000-540	General Materials and Supplies		
131-000-541	Office	3,350	
131-000-542	Printing and Duplicating	4,300	
131-000-544	Advertising	0	
131-000-545	Publications and Dues	130	
131-000-546	Med. Supplies	0	
131-000-549	Voc. Library	<u>0</u>	
	Total Gen.Materials and Supplies		7,780
131-000-550	Travel and Meetings		
131-000-551	Meetings	350	
131-000-552	Mileage--Intra	150	
131-000-554	Travel	<u>750</u>	
	Total Travel and Meetings		1,250
131-000-580	Capital Outlay		
131-000-585	Equipment--Office	1,200	
131-000-586	Equip.Educational--Non.reimb.	0	
131-000-587	Equip.Educational--Reimb.	<u>0</u>	
	Total Capital Outlay		<u>1,200</u>
	TOTAL ADMISSIONS AND RECORDS BUDGET		<u>\$ 94,575</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET
1970-71
Placement and Student Aids (2)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
132-000-510	Salaries		
132-000-511	Administrative	18,150	
132-000-512	Professional	0	
132-000-516	Office	12,160	
132-000-518	Students	<u>1,000</u>	
	Total Salaries		31,310
132-000-520	Contractual Services		
132-000-522	Consultants	0	
132-000-524	Maintenance	100	
132-000-527	Contractual Office	<u>0</u>	
	Total Contractual Services		100
132-000-540	General Materials & Supplies		
132-000-541	Office	700	
132-000-542	Printing and Duplicating	1,500	
132-000-544	Advertising	0	
132-000-545	Publications and Dues	100	
132-000-546	Med. Supplies	0	
132-000-549	Voc. Library	<u>0</u>	
	Total Gen. Materials & Supplies		2,300
132-000-550	Travel and Meetings		
132-000-551	Meetings	100	
132-000-552	Mileage--Intra	50	
132-000-554	Travel	<u>500</u>	
	Total Travel and Meetings		650
132-000-580	Capital Outlay		
132-000-585	Equip.--Office	860	
132-000-586	Equip.--Educa., Non-reimb.	0	
132-000-587	Equip.--Educa., Reimb.	<u>0</u>	
	Total Capital Outlay		<u>860</u>
	TOTAL PLACEMENT AND STUDENT AIDS BUDGET		<u>\$35,220</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET
1970-71
Counseling and Health (3)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
133-000-510	Salaries		
133-000-511	Administrative	31,000	
133-000-512	Professional	182,788	
133-000-513	Counseling Staff	18,200	
133-000-516	Office	29,278	
133-000-518	Students	<u>2,500</u>	
	Total Salaries		263,756
133-000-520	Contractual Services		
133-000-522	Consultants	0	
133-000-524	Maintenance	200	
133-000-527	Contractual Office	<u>0</u>	
	Total Contractual Services		200
133-000-540	General Materials & Supplies		
133-000-541	Office	2,500	
133-000-542	Printing and Duplicating	1,500	
133-000-544	Advertising	0	
133-000-545	Publications and Dues	0	
133-000-546	Med. Supplies	500	
133-000-549	Voc. Library	<u>1,000</u>	
	Total Gen. Materials & Supplies		5,500
133-000-550	Travel and Meetings		
133-000-551	Meetings	200	
133-000-552	Mileage--Intra	300	
133-000-554	Travel	3,300	
133-000-555	Recruitment	<u>0</u>	
	Total Travel & Meetings		3,800
133-000-580	Capital Outlay		
133-000-585	Equipment--Office	3,440	
133-000-586	Equip.--Educa., Non-reimb.	0	
133-000-587	Equip.--Educa., Reimb.	<u>0</u>	
	Total Capital Outlay		<u>3,440</u>
	TOTAL COUNSELING AND HEALTH BUDGET		<u>\$276,706</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET
1970-71
Student Activities (4)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
134-000-510	Salaries		
134-000-511	Administrative	17,073	
134-000-512	Professional	0	
134-000-516	Office	6,163	
134-000-518	Students	<u>1,000</u>	
	Total Salaries		24,236
134-000-520	Contractual Services		
134-000-522	Consultants	0	
134-000-524	Maintenance	100	
134-000-527	Contractual Office	<u>0</u>	
	Total Contractual Services		100
134-000-540	General Materials & Supplies		
134-000-541	Office	400	
134-000-542	Printing and Duplicating	200	
134-000-544	Advertising	0	
134-000-545	Publications and Dues	300	
134-000-546	Med. Supplies		
134-000-549	Voc. Library		
	Total Gen. Materials & Supplies		900
134-000-550	Travel and Meetings		
134-000-551	Meetings	50	
134-000-552	Mileage--Intra	50	
134-000-554	Travel	<u>500</u>	
	Total Travel and Meetings		600
134-000-580	Capital Outlay		
134-000-585	Equipment--Office	500	
134-000-586	Equip.--Educa., Non-reimb.	0	
134-000-587	Equip.--Educa., Reimb.	<u>0</u>	
	Total Capital Outlay		<u>500</u>
	TOTAL STUDENT ACTIVITIES BUDGET		<u>\$26,336</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1970-71

Vice President of Student Affairs (9)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
139-000-510	Salaries		
139-000-511	Administration	24,722	
139-000-512	Professional	0	
139-000-516	Office	7,044	
139-000-518	Students	<u>1,500</u>	
	Total Salaries		33,266
139-000-520	Contractual Services		
139-000-522	Consultants	2,000	
139-000-524	Maintenance	<u>50</u>	
	Total Contractual Services		2,050
139-000-540	General Materials & Supplies		
139-000-541	Office	300	
139-000-542	Printing and Duplicating	500	
139-000-544	Advertising	200	
139-000-545	Publications and Dues	200	
139-000-546	Med. Supplies	0	
139-000-549	Voc. Library	<u>0</u>	
	Total Gen. Materials & Supplies		1,200
139-000-550	Travel and Meetings		
139-000-551	Meetings	1,350	
139-000-552	Mileage--Intra	50	
139-000-554	Travel	1,000	
139-000-555	Recruitment	<u>600</u>	
	Total Travel and Meetings		3,000
139-000-580	Capital Outlay		
139-000-585	Equipment--Office	335	
139-000-586	Equipment--Educa., Non-reimb.	0	
139-000-587	Equipment--Educa., Reimbursable	<u>0</u>	
	Total Capital Outlay		<u>335</u>
	TOTAL VICE PRESIDENT OF STUDENT AFFAIRS BUDGET		<u>\$39,851</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1970-71

Data Processing Center Administration (8)

Expenditures

140-000-000	<u>DATA PROCESSING CENTER</u>		
148-000-510	Salaries		
148-000-511	Administrative	\$19,950	
148-000-512	Professional	62,100	
148-000-516	Office	53,120	
148-000-518	Students	<u>0</u>	
	Total Salaries		135,170
148-000-520	Contractual Services		
148-000-524	Maintenance	2,700	
148-000-527	Contractual Office	2,000	
148-000-529	Other	<u>0</u>	
	Total Contractual Services		4,700
148-000-540	General Material & Supplies		
148-000-541	Office	8,500	
148-000-542	Printing and Duplicating	350	
148-000-544	Advertising	250	
148-000-545	Publications and Dues	<u>100</u>	
	Total Gen. Materials & Supplies		9,200
148-000-550	Travel and Meetings		
148-000-551	Meetings	100	
148-000-552	Mileage--Intra	0	
148-000-554	Travel	<u>1,200</u>	
	Total Travel and Meetings		1,300
148-000-570	Fixed Charges		
148-000-576	Computer Rental	<u>172,050</u>	
	Total Fixed Charges		172,050
148-000-580	Capital Outlay		
148-000-585	Equipment--Office	<u>5,720</u>	
	Total Capital Outlay		<u>5,720</u>
	TOTAL DATA PROCESSING CENTER BUDGET		<u>\$328,140</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1970-71

Planning and Development (1)

Expenditures

150-000-000	<u>INSTITUTIONAL RESEARCH AND DEVELOPMENT</u>		
151-000-510	Salaries		
151-000-511	Administrative	19,425	
151-000-512	Professional	0	
151-000-516	Office	5,916	
151-000-518	Students	<u>3,000</u>	
	Total Salaries		28,341
151-000-520	Contractual Services		
151-000-527	Contractual Office	100	
151-000-529	Other	<u>500</u>	
	Total Contractual Services		600
151-000-540	General Materials & Supplies		
151-000-541	Office	700	
151-000-542	Printing and Duplicating	1,910	
151-000-544	Advertising	0	
151-000-545	Publications and Dues	<u>200</u>	
	Total General Materials & Supplies		2,810
151-000-550	Travel and Meetings		
151-000-551	Meetings (L.R.P.C.* \$300)	500	
151-000-552	Mileage--Intra	0	
151-000-554	Travel	500	
151-000-559	Other--L.R.P.C.*	<u>2,000</u>	
	Total Travel and Meetings		3,000
151-000-580	Capital Outlay		
151-000-585	Equipment--Office	<u>0</u>	
	Total Capital Outlay		<u>0</u>
	TOTAL PLANNING AND DEVELOPMENT BUDGET		<u>\$34,751</u>

*Long Range Planning Committee

WILLIAM RAINEY HARPER COLLEGE

EDUCATION FUND BUDGET

1970-71

Governmental Development (4)

Expenditures

150-000-000	<u>INSTITUTIONAL RESEARCH AND DEVELOPMENT</u>		
154-000-510	Salaries		
154-000-511	Administrative	18,000	
154-000-512	Professional	0	
154-000-516	Office	5,742	
154-000-518	Students	<u>2,000</u>	
	Total Salaries		25,742
154-000-520	Contractual Services		
154-000-527	Contractual Office	100	
154-000-529	Other	<u>500</u>	
	Total Contractual Services		600
154-000-540	General Materials and Supplies		
154-000-541	Office	0	
154-000-542	Printing and Duplicating	300	
154-000-544	Advertising	0	
154-000-545	Publications and Dues	<u>750</u>	
	Total Gen. Materials & Supplies		1,050
154-000-550	Travel and Meetings		
154-000-551	Meetings	350	
154-000-552	Mileage--Intra	100	
154-000-554	Travel	<u>1,000</u>	
	Total Travel and Meetings		1,450
154-000-580	Capital Outlay		
154-000-585	Equipment--Office	<u>0</u>	
	Total Capital Outlay		<u>0</u>
	TOTAL GOVERNMENTAL DEVELOPMENT BUDGET		<u>\$ 28,842</u>

President's Budget

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1970-71

President and Board of Trustees (1)

Expenditures

160-000-000	<u>GENERAL ADMINISTRATION</u>		
161-000-510	Salaries		
161-000-511	Administrative	37,000	
161-000-512	Professional	0	
161-000-516	Office	15,000	
161-000-518	Students	2,500	
161-000-519	Other	<u>4,000</u>	
	Total Salaries		58,500
161-000-520	Contractual Services		
161-000-522	Educational	250	
161-000-529	Other	<u>250</u>	
	Total Contractual Services		500
161-000-540	General Materials and Supplies		
161-000-541	Office	2,000	
161-000-542	Printing and Duplicating	6,000	
161-000-545	Publications and Dues	2,000	
161-000-549	Other	<u>500</u>	
	Total Gen. Materials & Supplies		10,500
161-000-550	Travel and Meetings		
161-000-551	Meeting Expense	5,500	
161-000-552	Mileage--Intra	0	
161-000-554	Travel	<u>7,000</u>	
	Total Travel and Meetings		12,500
161-000-580	Capital Outlay		
161-000-585	Equipment--Office	<u>500</u>	
	Total Capital Outlay		<u>500</u>
	TOTAL PRESIDENT AND BOARD OF TRUSTEES		<u>\$ 82,500</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1970-71

Community Relations (2)

Expenditures

160-000-000	<u>GENERAL ADMINISTRATION</u>		
162-000-510	Salaries		
162-000-511	Administrative	17,820	
162-000-512	Professional	2,400	
162-000-516	Office	13,812	
162-000-518	Students	<u>7,000</u>	
	Total Salaries		41,032
162-000-520	Contractual Services		
162-000-524	Maintenance	100	
162-000-527	Contractual Office	0	
162-000-529	Other	<u>1,500</u>	
	Total Contractual Services		1,600
162-000-540	General Materials & Supplies		
162-000-541	Office	800	
162-000-542	Printing and Duplicating	14,000	
162-000-545	Publications and Dues	250	
162-000-549	Other	<u> </u>	
	Total Gen. Materials & Supplies		15,050
162-000-550	Travel and Meetings		
162-000-551	Meeting Expense	400	
162-000-552	Mileage--Intra	100	
162-000-554	Travel	500	
162-000-556	Vehicles	0	
162-000-559	Other	<u>0</u>	
	Total Travel and Meetings		1,000
162-000-580	Capital Outlay		
162-000-585	Equipment--Office	<u>180</u>	
	Total Capital Outlay		<u>180</u>
	TOTAL COMMUNITY RELATIONS BUDGET		<u>\$ 58,862</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1970-71

Vice President of Business Affairs (3)

Expenditures

160-000-000	<u>GENERAL ADMINISTRATION</u>		
163-000-510	Salaries		
163-000-511	Administrative	75,585	
163-000-512	Professional	11,080	
163-000-516	Office	70,547	
163-000-518	Students	5,160	
163-000-519	Other	<u>0</u>	
	Total Salaries		162,372
163-000-520	Contractual Services		
163-000-523	Architectural	2,000	
163-000-524	Maintenance	500	
163-000-527	Contractual Office	700	
163-000-529	Other	<u>2,500</u>	
	Total Contractual Services		5,700
163-000-540	General Materials and Supplies		
163-000-541	Office	5,000	
163-000-542	Printing and Duplicating	4,800	
163-000-544	Advertising	3,500	
163-000-545	Publications and Dues	1,000	
163-000-549	Other	<u>100</u>	
	Total Gen.Materials and Supplies		14,400
163-000-550	Travel and Meetings		
163-000-551	Meeting	2,000	
163-000-552	Mileage--Intra	200	
163-000-554	Travel	3,000	
163-000-559	Other	<u>0</u>	
	Total Travel and Meetings		5,200
163-000-570	Fixed Charges		
163-000-576	Rental of Equipment		13,000
163-000-580	Capital Outlay		
163-000-585	Equipment--Office		1,970
163-000-590	Other		<u>0</u>
	TOTAL VICE PRESIDENT OF BUSINESS AFFAIRS BUDGET		<u><u>\$202,642</u></u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET
1970-71
Institutional Expense (1)

Expenditures

170-000-000	<u>GENERAL INSTITUTIONAL EXPENSE</u>		
171-000-520	Contractual Services		
171-000-521	Audit	5,800	
171-000-522	Consultants (In-service)	7,000	
171-000-526	Legal	16,000	
171-000-529	Other (GT-70--\$5,000, AGB--\$1500, D.P.Cons--10,000)	<u>16,500</u>	
	Total Contractual Services		45,300
171-000-540	General Materials and Supplies		
171-000-543	Postage	18,000	
171-000-545	Publications and Dues (IAJC)	4,000	
171-000-549	Other	<u>10,000</u>	
	Total Gen. Materials & Supplies		32,000
171-000-550	Travel and Meetings		
171-000-551	Meeting Expense (Graduation, In-service, Seminars)	4,000	
171-000-557	Moving and Recruitment	3,000	
171-000-559	Other--Innovative	<u>7,000</u>	
	Total Travel and Meetings		14,000
171-000-560	Fringe Benefits		
171-000-561	Group Med. & Life Ins.	105,000	
171-000-562	Voc. Ed. Retirement	40,000	
171-000-563	Travelers Accident Ins.	1,200	
171-000-564	Workmen's Compensation	11,300	
171-000-565	Tuition Reimbursement	5,000	
171-000-566	Remission--Empl. Tuition	0	
171-000-567	Medical Examinations	1,000	
171-000-568	Professional Exp.	15,000	
171-000-569	Other	<u>0</u>	
	Total Fringe Benefits		178,500
171-000-570	Fixed Charges		
171-000-579	General Insurance--Liability and Property, Mal-Practice, Prof. Liability	<u>5,500</u>	
	Total Fixed Charges		5,500

Institutional Expense (1) (cont.)

171-000-590	Other		
171-000-591	Student Employment--C.W.S.	13,000	
171-000-592	Grants, Trustee Scholarships	13,100	
171-000-593	Debt Principal Retirement	0	
171-000-594	Tuition Charge-backs	25,000	
171-000-595.1	Provision for Contingency	25,000	
171-000-595.2	Special Projects	15,000	
171-000-595.3	Summer Workshop	0	
171-000-596	Financial Charge-back	0	
171-000-597	Proprietary Expense	0	
171-000-598	Clearing Account	0	
171-000-599	Other Athletics	<u>37,000</u>	
	Total Other		<u>128,100</u>
	TOTAL INSTITUTIONAL EXPENSE BUDGET		<u>\$403,400</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1970-71

Campus Services (2)

Expenditures

170-000-000	<u>GENERAL INSTITUTIONAL EXPENSE</u>		
172-000-510	Salaries		
172-000-511	Administrative	10,950	
172-000-512	Professional	0	
172-000-516	Office	56,004	
172-000-518	Students	3,000	
172-000-519	Other	<u>0</u>	
	Total Salaries		69,954
172-000-520	Contractual Services		
172-000-524	Maintenance	2,500	
172-000-527	Contractual Office	0	
172-000-529	Other	<u>500</u>	
	Total Contractual Services		3,000
172-000-540	General Materials & Supplies		
172-000-541	Office	13,000	
172-000-542	Printing and Duplicating	4,800	
172-000-545	Publications and Dues	250	
172-000-549	Other	<u>100</u>	
	Total Gen.Materials & Supplies		18,150
172-000-550	Travel and Meetings		
172-000-551	Meeting Expense	100	
172-000-552	Mileage--Intra	100	
172-000-554	Travel	<u>200</u>	
	Total Travel and Meetings		400
172-000-570	Fixed Charges		
172-000-576	Rental of Equipment	<u>3,000</u>	
	Total Fixed Charges		3,000
172-000-580	Capital Outlay		
172-000-585	Equipment and Furniture	<u>15,000</u>	
	Total Capital Outlay		15,000
172-000-590	Other		
172-000-597	Facilities Charge to Other Departments	<u>(18,000)</u>	
	Total Other		<u>(18,000)</u>
	TOTAL CAMPUS SERVICES		<u>\$ 91,504</u>

Building Fund

WILLIAM RAINEY HARPER COLLEGE

BUILDING FUND BUDGET
1970-71

Revenue

200-000-300	<u>FUND EQUITY JULY 1, 1970</u>		\$340,700
200-000-410	<u>LOCAL RESOURCES</u>		
200-000-411	Taxes--Current 1970	<u>517,000</u>	
	Total		517,000
200-000-420	<u>INTERMEDIATE RESOURCES</u>		
200-000-423	Student Fees--Parking	22,000	
200-000-427	Other--Parking Fines	<u>1,000</u>	
	Total		23,000
200-000-430	<u>STATE RESOURCES</u>		
200-000-431	State Apportionment	<u>400,000</u>	
	Total		400,000
200-000-460	<u>FACILITIES</u>		
200-000-461	Rental of Facilities	<u>4,000</u>	
	Total		4,000
200-000-470	<u>INTEREST ON INVESTMENTS</u>		
200-000-471	Treasury Bills	<u>8,000</u>	
	Total		<u>8,000</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY JUNE 30, 1971		<u>\$1,292,700</u>

WILLIAM RAINEY HARPER COLLEGE

BUILDING FUND BUDGET
1970-71

Expenditure Summary

280-000-000	<u>OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES</u>	
281-000-000	Custodial Department	341,180
282-000-000	Maintenance Department	52,400
283-000-000	Roads and Grounds Dept.	96,240
284-000-000	Plant Utilities	235,405
285-000-000	Safety Department	79,256
286-000-000	Transportation	<u>14,700</u>
	TOTAL	\$819,181
260-000-000	<u>GENERAL BLDGS. AND GROUNDS ADMINISTRATION</u>	41,066
270-000-000	<u>GENERAL INSTITUTIONAL EXPENSE</u>	<u>64,753</u>
	TOTAL ACCRUED EXPENDITURES 1970-71	<u>\$925,000</u>
280-000-300	FUND EQUITY JUNE 30, 1971	<u>\$367,700</u>

WILLIAM RAINEY HARPER COLLEGE

BUILDING FUND BUDGET

1970-71

Buildings and Grounds Administration (267)

Expenditures

260-000-000	<u>GENERAL BUILDINGS AND GROUNDS ADMINISTRATION</u>		
267-000-510	Salaries		
267-000-511	Administrative	17,300	
267-000-516	Office Staff	11,088	
267-000-517	Service Staff	<u>8,528</u>	
	Total Salaries		36,916
267-000-540	General Materials and Supplies		
267-000-541	Office Supplies	1,200	
267-000-542	Printing and Duplication	1,800	
267-000-545	Publications and Dues	<u>150</u>	
	Total Gen. Materials & Supplies		3,150
267-000-550	Travel and Meeting Expense		
267-000-551	Meetings	500	
267-000-554	Travel	<u>500</u>	
	Total Travel and Meeting Expense		<u>1,000</u>
	TOTAL ACCRUED EXPENDITURES 1970-71		<u>\$41,066</u>

WILLIAM RAINEY HARPER COLLEGE

BUILDING FUND BUDGET
1970-71
Institutional Expense (271)

Expenditures

270-000-000	<u>GENERAL INSTITUTIONAL EXPENSE</u>		
271-000-560	Fringe Benefits		
271-000-561	Group Medical Insurance	20,350	
271-000-564	Workmen's Compensation	3,960	
271-000-565	Tuition Reimbursement	100	
271-000-567	Medical Examinations	<u>400</u>	
	Total Fringe Benefits		\$24,810
271-000-570	Fixed Charges		
271-000-578	General Insurance	<u>4,750</u>	
	Total Fixed Charges		4,750
271-000-580	Capital Outlay		
271-000-584	Building Remodeling	<u>25,000</u>	
	Total Capital Outlay		25,000
271-000-590	Other		
271-000-595	Provision for Contingency		<u>10,193</u>
	TOTAL ACCRUED EXPENDITURES 1970-71		<u>\$ 64,753</u>

WILLIAM RAINEY HARPER COLLEGE

BUILDING FUND BUDGET
1970-71
Custodial Department (281)

Expenditures

280-000-000	<u>OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES</u>		
281-000-510	Salaries		
281-000-517	Service--Custodial	287,872	
281-000-519	Other (overtime)	<u>12,128</u>	
	Total Salaries		300,000
281-000-520	Contractual Services		
281-000-524	Maintenance (Vermin and Pest Control)	<u>1,080</u>	
	Total Contractual Services		1,080
281-000-540	General Materials and Supplies		
281-000-546	Service (Incl.Uniforms)	<u>34,200</u>	
	Total Gen.Materials & Supplies		34,200
281-000-580	Capital Outlay		
281-000-588	Equipment-Service	<u>5,900</u>	
	Total Capital Outlay		<u>5,900</u>
	TOTAL ACCRUED EXPENDITURES 1970-71		<u>\$341,180</u>

WILLIAM RAINEY HARPER COLLEGE

BUILDING FUND BUDGET
1970-71
Maintenance Department (282)

Expenditures

280-000-000	<u>OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES</u>		
282-000-510	Salaries		
282-000-517	Service	<u>30,000</u>	
	Total Salaries		30,000
282-000-520	Contractual Services		
282-000-524	Maintenance Services	<u>11,300</u>	
	Total Contractual Services		11,300
282-000-540	General Materials and Supplies		
282-000-541	Office Supplies	400	
282-000-546	Maintenance Supplies	3,000	
282-000-549	Other--Uniforms	<u>300</u>	
	Total Gen.Materials & Supplies		3,700
282-000-580	Capital Outlay		
282-000-588	Equipment--Service	<u>7,400</u>	
	Total Capital Outlay		<u>7,400</u>
	TOTAL ACCRUED EXPENDITURES 1970-71		<u>\$52,400</u>

WILLIAM RAINEY HARPER COLLEGE

BUILDING FUND BUDGET

1970-71

Roads and Grounds Department (283)

Expenditures

280-000-000	<u>OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES</u>		
283-000-510	Salaries		
283-000-517	Service Staff	50,000	
283-000-519	Other--Overtime	<u>4,000</u>	
	Total Salaries		54,000
283-000-520	Contractual Services		
283-000-524	Maintenance Services	<u>10,000</u>	
	Total Contractual Services		10,000
283-000-540	General Materials and Supplies		
283-000-541	Office	120	
283-000-542	Printing and Duplicating	120	
283-000-546	Service Supplies	<u>12,050</u>	
	Total Gen.Materials & Supplies		12,290
283-000-550	Travel and Meeting Expense		
283-000-554	Travel	300	
283-000-556	Vehicle	<u>2,400</u>	
	Total Travel & Meeting Expense		2,700
283-000-570	Fixed Charges		
283-000-576	Rental of Equipment	<u>700</u>	
	Total Fixed Charges		700
283-000-580	Capital Outlay		
283-000-588	Equipment--Service	<u>16,550</u>	
	Total Capital Outlay		<u>16,550</u>
	TOTAL ACCRUED EXPENDITURES 1970-71		<u>\$ 96,240</u>

WILLIAM RAINEY HARPER COLLEGE

BUILDING FUND BUDGET

1970-71

Plant Utilities Department (284)

Expenditures

280-000-000	<u>OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES</u>		
284-000-510	Salaries		
284-000-517	Service	62,592	
284-000-519	Other--Overtime	<u>3,000</u>	
	Total Salaries		65,592
284-000-520	Contractual Services		
284-000-524	Maintenance Services	<u>11,200</u>	
	Total Contractual Services		11,200
284-000-540	General Materials and Supplies		
284-000-541	Office	120	
284-000-542	Printing and Duplicating	120	
284-000-546	Service Supplies	1,000	
284-000-549	Other--Uniforms	<u>200</u>	
	Total Gen.Materials & Supplies		1,440
284-000-550	Travel and Meeting Expense		
284-000-554	Travel Expense	<u>400</u>	
	Total Travel and Meeting		400
284-000-570	Fixed Expense		
284-000-571	Fuel--Heating	25,000	
284-000-572	Electricity	90,000	
284-000-573	Telephone	36,000	
284-000-574	Water and Sewerage	4,773	
284-000-576	Rental of Equipment	<u>500</u>	
	Total Fixed Expense		156,273
284-000-580	Capital Outlay		
284-000-588	Equipment--Service	<u>500</u>	
	Total Capital Outlay		<u>500</u>
	TOTAL ACCRUED EXPENDITURES 1970-71		<u>\$235,405</u>

WILLIAM RAINEY HARPER COLLEGE

BUILDING FUND BUDGET
1970-71
Safety Department (285)

Expenditures

280-000-000	<u>OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES</u>		
285-000-510	Salaries		
285-000-517	Service Staff	63,156	
285-000-519	Other--Overtime	<u>2,160</u>	
	Total Salaries		65,316
285-000-520	Contractual Services		
285-000-524	Maintenance Services	600	
285-000-529	Other--Police Service	<u>4,600</u>	
	Total Contractual Services		5,200
285-000-540	General Materials and Supplies		
285-000-541	Office Supplies	240	
285-000-542	Printing and Duplicating	900	
285-000-546	Service Supplies	900	
285-000-549	Other--Uniforms	<u>2,000</u>	
	Total Gen.Materials & Supplies		4,040
285-000-550	Travel and Meeting Expense		
285-000-554	Travel Expense	400	
285-000-556	Vehicle Expense	<u>600</u>	
	Total Travel and Meeting Expense		1,000
285-000-580	Capital Outlay		
285-000-588	Service Equipment	<u>3,700</u>	
	Total Capital Outlay		<u>3,700</u>
	TOTAL ACCRUED EXPENDITURES 1970-71		<u>\$ 79,256</u>

WILLIAM RAINEY HARPER COLLEGE

BUILDING FUND BUDGET

1970-71

Transportation Department (286)

Expenditures

280-000-000	<u>OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES</u>		
286-000-520	Contractual Services		
286-000-524	Maintenance Services	<u>4,000</u>	
	Total Contractual Services		4,000
286-000-540	General Materials & Supplies		
286-000-542	Printing and Duplicating	<u>200</u>	
	Total Gen.Materials & Supplies		200
286-000-550	Travel and Meeting Expense		
286-000-554	Travel Expense	500	
286-000-556	Vehicle Expense	<u>1,300</u>	
	Total Travel & Meeting Expense		1,800
286-000-570	Fixed Charges		
286-000-578	General Insurance	<u>3,200</u>	
	Total Fixed Charges		3,200
286-000-580	Capital Outlay		
286-000-588	Equipment--Service	<u>5,500</u>	
	Total Capital Outlay		<u>5,500</u>
	TOTAL ACCRUED EXPENDITURES 1970-71		<u>\$14,700</u>

Auxiliary Fund

WILLIAM RAINEY HARPER COLLEGE

AUXILIARY ENTERPRISES FUND BUDGET

1970-71

Cafeteria

Revenue

591-300	<u>FUND EQUITY JULY 1, 1970</u>		\$ (44,000)
591-450	<u>PUBLIC AND AUXILIARY SERVICE</u>		
591-451	Sales - Food Service		<u>244,630</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY		<u>\$200,630</u>

Expenditures

591-510	Salaries		
591-511	Administrative	9,390	
591-512	Professional	24,900	
591-516	Office	5,760	
591-517	Cafeteria	79,740	
591-518	Students	<u>4,000</u>	
	Total Salaries		123,790
591-520	Contractual Services		
591-524	Maintenance Service	1,000	
591-529	Other--Laundry	<u>2,800</u>	
	Total Contractual Services		3,800
591-530	Purchases--Food		
591-536.1	Purchases--Food	95,850	
591-536.2	Beginning Inventory	8,000	
591-536.3	Ending Inventory	<u>(8,000)</u>	
	Total Purchases--Food		95,850
591-540	General Materials and Supplies		
591-541	Office	300	
591-542	Printing and Duplicating	300	
591-544	Advertising	200	
591-545	Publications and Dues	200	
591-546	Supplies	11,050	
591-547	Repair Parts	<u>400</u>	
	Total Gen.Materials and Supplies		12,450

Cafeteria

Expenditures (Cont.)

591-550	Travel and Meetings		
591-552	Mileage-Intra	200	
591-554	Travel	<u>900</u>	
	Total Travel and Meetings		1,100
591-560	Fringe Benefits		
591-561	Group Insurance	4,000	
591-568	Professional Expense	<u>370</u>	
	Total Fringe Benefits		4,370
591-570	Fixed Charges		
591-573	Telephone	500	
591-575	Rental of Facilities	0	
591-577	Interest	<u>2,400</u>	
	Total Fixed Charges		2,900
591-580	Capital Outlay		
591-585	Equip., Office	300	
591-588	Equipment--Service	<u>8,700</u>	
	Total Capital Outlay		9,000
591-590	Other		
591-595	Provision for Contingency	1,200	
591-596	Financial Charges & Adjust.	0	
591-597	Facilities Charges	<u>600</u>	
	Total Other		<u>1,800</u>
	TOTAL ACCRUED EXPENDITURES		<u>\$255,060</u>
591-300	FUND EQUITY JUNE 30, 1971		<u>\$(54,430)</u>

WILLIAM RAINEY HARPER COLLEGE

AUXILIARY ENTERPRISES FUND BUDGET

1970-71

Bookstore

Revenue

592-300	<u>FUND EQUITY JULY 1, 1970</u>		\$ 48,000
592-450	<u>PUBLIC AND AUXILIARY SERVICE</u>		
592-452.10	Sales--Books	330,000	
592-452.20	Sales--Supplies	<u>95,000</u>	
	Total		<u>425,000</u>
	<u>TOTAL ACCRUED REVENUE AND FUND EQUITY</u>		<u>\$473,000</u>

Expenditures

592-510	Salaries		
592-512	Professional	13,653	
592-516	Office	44,440	
592-518	Students	<u>0</u>	
	Total Salaries		58,093
592-520	Contractual Services		
592-524	Maintenance	<u>600</u>	
	Total Contractual Services		600
592-530	Instructional Materials and Supplies		
592-536.0	Purchasing for Resale		
592-536.1	Books	260,000	
592-536.2	Beginning Inventory	24,000	
592-536.3	Ending Inventory	(27,000)	
592-536.4	Supplies	70,000	
592-536.5	Beginning Inventory	18,400	
592-536.6	Ending Inventory	<u>(22,000)</u>	
	Total Instr.Materials & Supplies		323,400
592-540	General Materials and Supplies		
592-541	Office	1,900	
592-542	Printing and Duplicating	2,900	
592-544	Advertising	2,000	
592-545	Publications and Dues	<u>250</u>	
	Total Gen.Materials & Supplies		7,050

Bookstore

Expenditures (Cont.)

592-550	Travel and Meeting Expense		
592-554	Travel	<u>600</u>	
	Total Travel and Meeting Expense		600
592-560	Fringe Benefits		
592-561	Group Insurance	<u>1,500</u>	
	Total Fringe Benefits		1,500
592-570	Fixed Charges		
592-573	Telephone	750	
592-575	Rental of Facilities	<u>400</u>	
	Total Fixed Charges		1,150
592-580	Capital Outlay		
592-585	Equipment--Office	<u>7,000</u>	
	Total Capital Outlay		7,000
592-590	Other		
592-595	Provision for Contingency	1,000	
592-596	Financial Charges & Adjust.	3,500	
592-597	Service Charge	<u>1,200</u>	
	Total Other		<u>5,700</u>
	TOTAL EXPENDITURES		<u>\$405,093</u>
592-300	FUND EQUITY JUNE 30, 1971		<u>\$ 67,907</u>

WILLIAM RAINEY HARPER COLLEGE

AUXILIARY ENTERPRISES FUND BUDGET

1970-71

Inter-Collegiate Athletics

Revenue

593-300	<u>FUND EQUITY JULY 1, 1970</u>		-0-
593-480	<u>TRANSFERS IN</u>		
593-489.1	Transfers from Educational Fund	36,469	
593-489.6	Transfers from Student Activity Fund	<u>8,400</u>	
	Total		<u>44,869</u>
	TOTAL REVENUE		<u>\$44,869</u>

Expenditures

593-510	Salaries		
593-512	Professional	22,264	
593-516	Office	0	
593-518	Students	<u>2,000</u>	
	Total Salaries		24,264
593-520	Contractual Services		
593-529	Other	<u>3,275</u>	
	Total Contractual Services		3,275
593-530	Instructional Materials & Supplies		
593-531	Instructional Supplies	5,000	
593-535	Audio Visual Materials	<u>460</u>	
	Total Instruct. Materials & Supplies		5,460
593-540	General Materials and Supplies		
593-541	Office	100	
593-542	Printing and Duplication	800	
593-544	Advertising	0	
593-545	Publications and Dues	<u>500</u>	
	Total Gen. Materials and Supplies		1,400
593-550	Travel and Meeting Expense		
593-552	Mileage--Intra	0	
593-554	Travel Expense	3,500	
593-556	Vehicle Expense	<u>3,400</u>	
	Total Travel and Meeting Expense		6,900

Inter-Collegiate Athletics

Expenditures (Cont.)

593-570	Fixed Charges		
593-575	Rental Facilities	2,000	
593-576	Rental Equipment	0	
593-578	General Insurance	<u>700</u>	
	Total Fixed Charges		2,700
593-580	Capital Outlay		
593-585	Equipment--Office	260	
593-586	Equipment, Ed., Non-reimb.	<u>610</u>	
	Total Capital Outlay		<u>870</u>
	TOTAL EXPENDITURES		<u>\$44,869</u>
593-300	FUND EQUITY JUNE 30, 1971		<u><u>-0-</u></u>

WILLIAM RAINEY HARPER COLLEGE

AUXILIARY ENTERPRISES FUND BUDGET
1970-71
Data Processing Equipment Leasing

Revenue

594-300	<u>FUND EQUITY JULY 1, 1970</u>	-0-
594-450	<u>PUBLIC AND AUXILIARY SERVICES</u>	
594-459	Other	<u>\$ 1,000</u>
	TOTAL REVENUE	<u><u>\$ 1,000</u></u>

Expenditures

594-500	TOTAL EXPENDITURES	<u><u>\$ 1,000</u></u>
594-300	FUND EQUITY JUNE 30, 1971	<u><u>-0-</u></u>

WILLIAM RAINEY HARPER COLLEGE

AUXILIARY ENTERPRISES FUND BUDGET

1970-71

College Center

Revenue

595-300	<u>FUND EQUITY JULY 1, 1970</u>		-0-
595-450	<u>PUBLIC AND AUXILIARY SERVICES</u>		
595-459	Game Room Receipts	<u>\$10,000</u>	
	Total		<u>10,000</u>
	TOTAL REVENUE		<u>\$10,000</u>

Expenditures

595-510	Salaries		
595-516	Office	6,000	
595-518	Students	<u>1,000</u>	
	Total Salaries		7,000
595-520	Contractual Services		500
595-540	General Materials and Supplies		500
595-580	Capital Outlay		
595-585	Equipment--Office	<u>500</u>	
	Total Capital Outlay		500
595-590	Other		
595-597	Facilities Charge	<u>500</u>	
	Total Other		<u>500</u>
	TOTAL EXPENDITURES		<u>\$9,000</u>
595-300	FUND EQUITY JUNE 30, 1970		<u>\$1,000*</u>

(*To be transferred to Student Activities Fund)

WILLIAM RAINEY HARPER COLLEGE

AUXILIARY ENTERPRISES FUND BUDGET
1970-71
Community Counseling Center

Revenue

596-300	<u>FUND EQUITY JULY 1, 1970</u>	-0-
596-450	<u>PUBLIC AND AUXILIARY SERVICE</u>	
596-456	Testing and Consultation Services	<u>21,750</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY	<u>\$ 21,750</u>

Expenditures

596-510	Salaries		
596-511	Administrative	9,000	
596-514	Instructional Staff--Pt.Time	4,000	
596-516	Office	<u>2,750</u>	
	Total Salaries		15,750
596-540	General Materials and Supplies		
596-542	Printing and Duplication	1,550	
596-544	Advertising	200	
596-545	Publications and Dues	100	
596-549	Other	<u>850</u>	
	Total Gen.Materials & Supplies		2,700
596-550	Travel and Meetings		
596-551	Meeting Expense	100	
596-552	Mileage--Intra	<u>100</u>	
	Total Travel and Meetings		200
596-580	Capital Outlay		
596-585	Equipment--Office	<u>2,000</u>	
	Total Capital Outlay		<u>2,000</u>
	TOTAL EXPENDITURES		<u>\$ 20,650</u>
596-300	FUND EQUITY JUNE 30, 1971		<u>\$ 1,100</u>

WILLIAM RAINEY HARPER COLLEGE

AUXILIARY ENTERPRISES FUND BUDGET
1970-71
Adult and Continuing Education

Revenue

597-000-300	<u>FUND EQUITY JULY 1, 1970</u>	-0-
597-000-420	<u>INTERMEDIATE RESOURCES</u>	
597-000-421.0	Tuition--Students	<u>49,000</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY	<u>\$ 49,000</u>

Expenditures

597-000-500	Instruction		
597-000-510	Salaries		
597-000-514	Instructional--Pt.Time	<u>43,700</u>	
	Total Salaries		43,700
597-000-530	Instruct.Materials & Supplies		
597-000-531	Instructional Supplies	<u>830</u>	
	Total Instr.Mat.& Supplies		<u>830</u>
	TOTAL EXPENDITURES		<u>\$ 44,530</u>
597-000-300	FUND EQUITY JUNE 30, 1971		<u>\$ 4,470</u>

Bond & Interest Fund

WILLIAM RAINEY HARPER COLLEGE

BOND AND INTEREST FUND BUDGET
1970-71

Revenue

300-300	<u>FUND EQUITY JULY 1, 1970</u>		-0-
300-410	<u>LOCAL RESOURCES</u>		
300-411	Taxes--Current 1970	<u>719,300</u>	
	Total		719,300
300-470	<u>INTEREST ON INVESTMENTS</u>		
300-471	Treasury Bills	3,000	
300-472	Certificates of Deposit	<u>8,000</u>	
	Total		<u>11,000</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY		<u>\$730,300</u>

Expenditures

370-000	<u>GENERAL INSTITUTIONAL EXPENSE</u>		
370-570	Fixed Charges		
370-577	Interest--Bonds	226,395	
370-590	Other		
370-593	Debt Principal Retired	460,000	
370-596	Financial Charges & Adjust.	<u>470</u>	
	TOTAL ACCRUED EXPENDITURES		<u>\$686,865</u>
300-300	FUND EQUITY JUNE 30, 1971		<u>\$ 43,435*</u>

*Accrual Basis

Site and Construction Fund

WILLIAM RAINEY HARPER COLLEGE

SITE AND CONSTRUCTION FUND
September 1966 - June 30, 1971
Project Budget

Revenue

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>		
400-000-432.10	Vocational Educational Grant	750,000	
400-000-432.20	Voc.Ed.Partial Grant	<u>42,700</u>	
	Total		792,700
400-000-440	<u>FEDERAL RESOURCES</u>		
400-000-443	Title VI 1967-68	61,091	
400-000-446	DHEW Grant		
400-000-446.10	Movable Equip.--Phase I	242,282	
400-000-446.20	Fixed Equipment--Phase I	430,000	
400-000-446.30	Movable Equip.--Phase II	<u>70,000</u>	
	Total		803,373
400-000-460	<u>FACILITIES</u>		
400-000-464	Sale of Well Site	<u>4,000</u>	
	Total		4,000
400-000-470	<u>INTEREST ON INVESTMENTS</u>		
400-000-471	Treasury Bills	90,000	
400-000-472	Certificates of Deposit	474,000	
400-000-473	Other Investments	<u>56,000</u>	
	Total		620,000
400-000-490	<u>OTHER</u>		
400-000-491	Miscellaneous	<u>630</u>	
	Total		<u>630</u>
	TOTAL SITE AND CONSTRUCTION REVENUE		<u>\$9,649,157</u>

WILLIAM RAINEY HARPER COLLEGE

SITE AND CONSTRUCTION FUND
September 1966--June 30, 1971
Project Budget

Expenditures

470-000-000	<u>GENERAL INSTITUTIONAL EXPENSE</u>		
470-100-000	<u>Phase I (A and B)</u>		
470-100-520	Contractual Services		
470-100-521.0	Audit and Financial		
470-100-521.1	Financial	<u>2,600</u>	
	Total		2,600
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	Arch. & Engineering Cons.		
470-100-523.1	Design Develop.Phase	279,796	
470-100-523.2	Const.Document	290,400	
470-100-523.3	Bid Phase	20,707	
470-100-523.4	Interiors	14,746	
470-100-523.5	Plans	20,244	
470-100-523.6	Model	1,976	
470-100-523.9	Other	<u>116</u>	
	Total		627,985
470-100-527.0	Legal Counsel	<u>20,215</u>	
	Total Contractual Services		705,000
470-100-570	Fixed Charges		
470-100-579.1	Treasurer's Bond		3,040
470-100-579.9	Other	<u>10</u>	
	Total Fixed Charges		3,050
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	14,025	
470-100-581.3	Revenue Stamps and Title Policies	7,000	
470-100-581.4	Appraisals	<u>6,829</u>	
	Total		1,467,000
470-100-582.0	Site Improvement		
470-100-582.1	General Improvements	71,000	
470-100-582.2	Water Connection	<u>4,000</u>	
	Total		75,000
470-100-583.0	New Buildings--Construct. Payout to I.B.A.		2,557,470

Site and Construction Fund
Project Budget

Expenditures (Cont.)

470-100-586.0	Equip.--Ed.,Non-reimb.		
470-100-586.1	Other Phase I Movable	200,000	
470-100-586.2	Non-reimb.Phase I A.V.	<u>72,000</u>	
	Total		272,000
470-100-587.0	Equip.--Ed.Reimb.		
470-100-587.1	Title II	61,091	
470-100-587.2	Voc/Tech	750,000	
470-100-587.3	DHEW Movable	225,682	
470-100-587.4	DHEW Fixed	430,000	
470-100-587.5	Voc/Ed.Phase I A.V.	107,000	
470-100-587.6	DHEW Art Work	<u>16,600</u>	
	Total		<u>1,590,373</u>
	Total Capital Outlay		5,961,843
470-200-000	<u>Phase II (A)</u>		
470-200-520	Contractual Services		
470-200-523	Architectural	<u>79,400</u>	
	Total Contractual Services		79,400
470-200-580	Capital Outlay		
470-200-582	Site Improve.--S.W.Corner	366,368	
470-200-583	New Buildings--		
	Sci.& Music Wings	<u>144,909</u>	
	Total Capital Outlay		511,277
470-200-587	Equipment--Reimbursable		
470-200-587.3	DHEW Movable Equip.	70,000	
470-200-587.5	Other Phase II Movable (Science & Music Wing)	<u>150,000</u>	
	Total Equipment		220,000
470-250-000	<u>Phase II (B)</u>		
470-250-580	Capital Outlay		
470-250-583.0	New Buildings	<u>2,168,587</u>	
	Total Capital Outlay		<u>2,168,587</u>
	TOTAL PROJECT BUDGET		<u>\$9,649,157</u>

SITE AND CONSTRUCTION FUND
1970-71

ESTIMATED SOURCES OF FUNDING

PHASE IIa

Transfer of Land - 10 acres @ \$10,000	100,000
Transfer of Prepaid Architects Fees	79,400
Transfer of Southwest Corner Improvements	366,368
Transfer of Power Plant Addition "B"	<u>109,323</u>
Total	\$ 655,091
Construction Payouts	<u>144,909</u>
Total Cash and Non-Cash Items to be Submitted	800,000
I.B.A. Funding 3 x \$800,000	<u>2,400,000</u>
TOTAL ESTIMATED FUNDING, PHASE IIa	<u><u>\$3,200,000</u></u>

PHASE IIb

Non-cash Items to be Submitted to I.B.A.:	
Transfer of Land, 126 acres @ \$5,000	\$ 630,000
Architects Fees - Interiors	14,745
50% of Consultants Fees Deferred from Phase I	<u>35,537</u>
Total	680,282
Construction Payout and Architectural Fees, Phase IIb	<u>2,168,587</u>
Total Cash and Non-Cash Items to be Submitted	2,848,869
I.B.A. Funding, 3 x \$2,848,869	<u>8,546,607</u>
TOTAL ESTIMATED FUNDING, PHASE IIb	<u><u>\$11,395,476</u></u>