

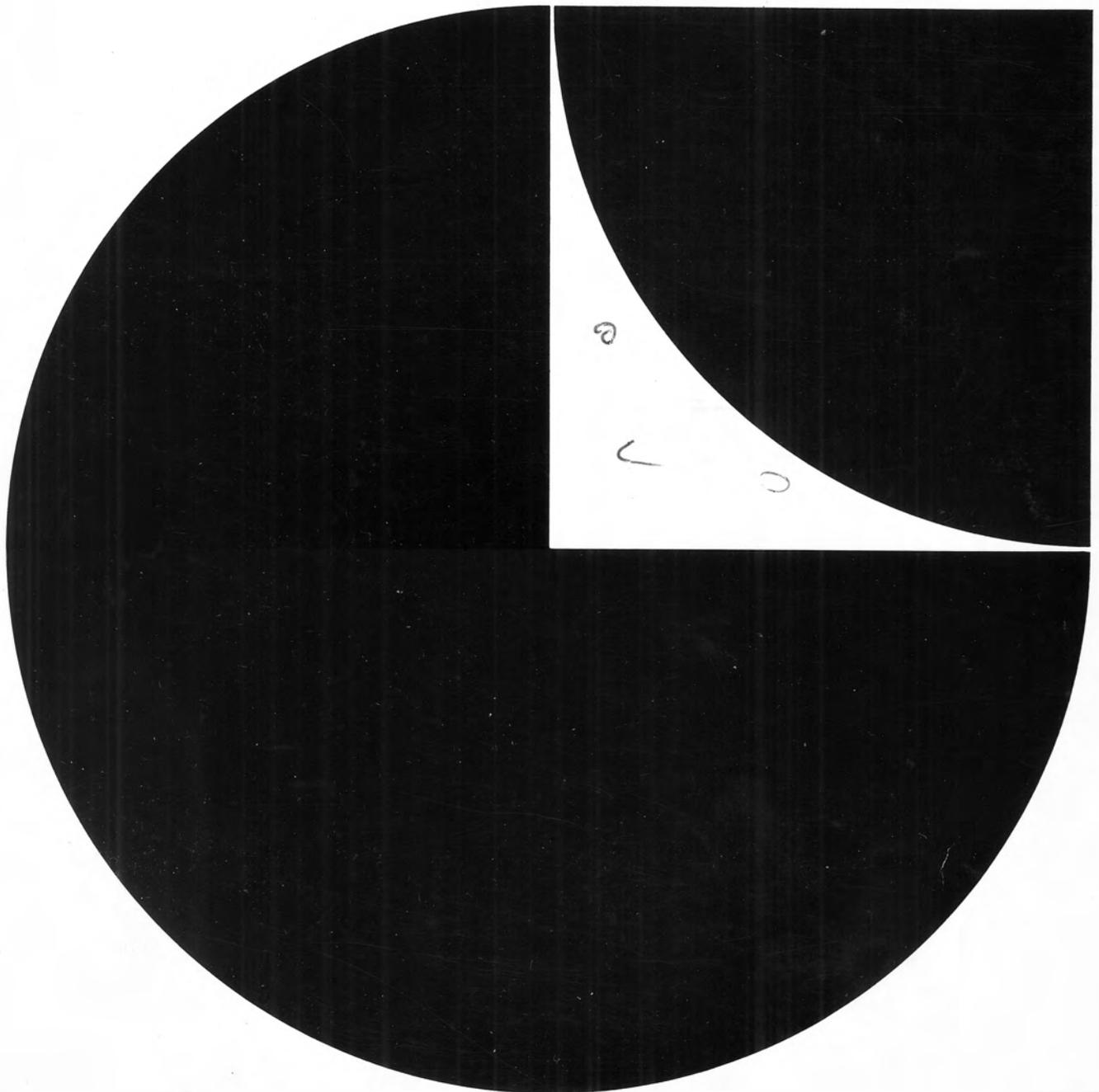
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William Rainey Harper College



Program Budget

1972-73



WILLIAM RAINEY HARPER COLLEGE

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August 1, 1972

THE BOARD OF TRUSTEES

Subject: College Budget for 1972-73 Fiscal Year

Reference: Letter of Transmittal

Dear Trustee:

Transmitted herewith is the proposed budget for the 1972-73 college year. This budget is the educational plan reduced to dollars 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.

The college faculty and administrators have prepared an area purpose statement, program input as represented by this budget, and program output expected. These additions are included within each area budget and thus constitute the first step of a program planning budgeting system.

Enrollment for the 1972-73 academic year is expected to increase by approximately 20% with a concomitant increase in the educational fund budget of 17%. Despite inflationary pressures requiring increases in salaries, additional supportive services and supplies, the per student cost (educational fund) for the 1972-73 college term as compared with 1971-72 is 3% lower. Operating efficiency and the amortization of cost over a larger student body have enabled the administration to provide increased services for 1972-73 at a 3% decrease under last year. This 3% decrease is accounted for by applying cost effectiveness measures and accommodating a significant (20%) projected increase in enrollment.

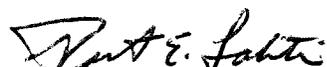
In order to balance the 1972-73 budget, the college for the first time will be unable to operate on current income. Considering the fact that the college is nearly three years beyond student population projections as estimated by Arthur D. Little, inflationary costs and other variables not anticipated by the original citizen's committee in the formation of Junior College District #512, it will be incumbent on the Board of Trustees and faculty to estimate the need for future increased financial resources and implement additional cost effectiveness measures.

The following additional facts should be of interest as you review the 1972-73 Harper College budget:

1. This budget is accrually sound. It does not represent expenditures beyond the financial resources of District #512. Because of the possible 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 on a short-term basis to use tax anticipation warrants to develop the cash to meet the obligations set forth in this budget on a timely basis.
2. Sufficient funds have been allocated to staff the college for the next year at a 25 to 1 student-teacher ratio per section. Enrollment predictions forecast an additional 850 full-time equivalent students enrolling next year. The total college enrollment is expected to increase from 9,000 to approximately 11,500.
3. It is significant to note income per student from local taxes, between 1967-68 and 1972-73, has decreased by 67% during the past six years. Income per student tuition during the same six years has increased 52%, and income per student from state aid has increased approximately 46% over the same period of time. Charge-back revenue amounting to 10% of the total educational fund budget for 1971-72 has substantially sustained the college financially for the past five years. During 1972-73, charge-back revenue is estimated to drop approximately 8% due to increase in total budget and expansion of programs in neighboring colleges. Tuition charges should continue to be reviewed annually by the Board. An increase in the tax rate will be necessary for the college to remain financially solvent for the long range future.
4. Perhaps the most significant statistic to be noted is the necessity of having to borrow (\$800,000) from the educational fund in order to offset the deficit in the college maintenance and operation (building) fund. The 16% increase in the maintenance and operation fund is the result of increased salaries and fringe benefits, increased staff for providing adequate services to buildings, grounds and students, as well as the continual rise in the cost of materials. This transfer of funds and the declining tax base behind each student at Harper suggest the need for constant review with sufficient lead time to take necessary remedial action.

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 information 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.

Sincerely,


Robert E. Lahti
President

Budget Committee:

Jessalyn Nicklas, Chairman
Lawrence Moats
Ross Miller

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Operating Budget

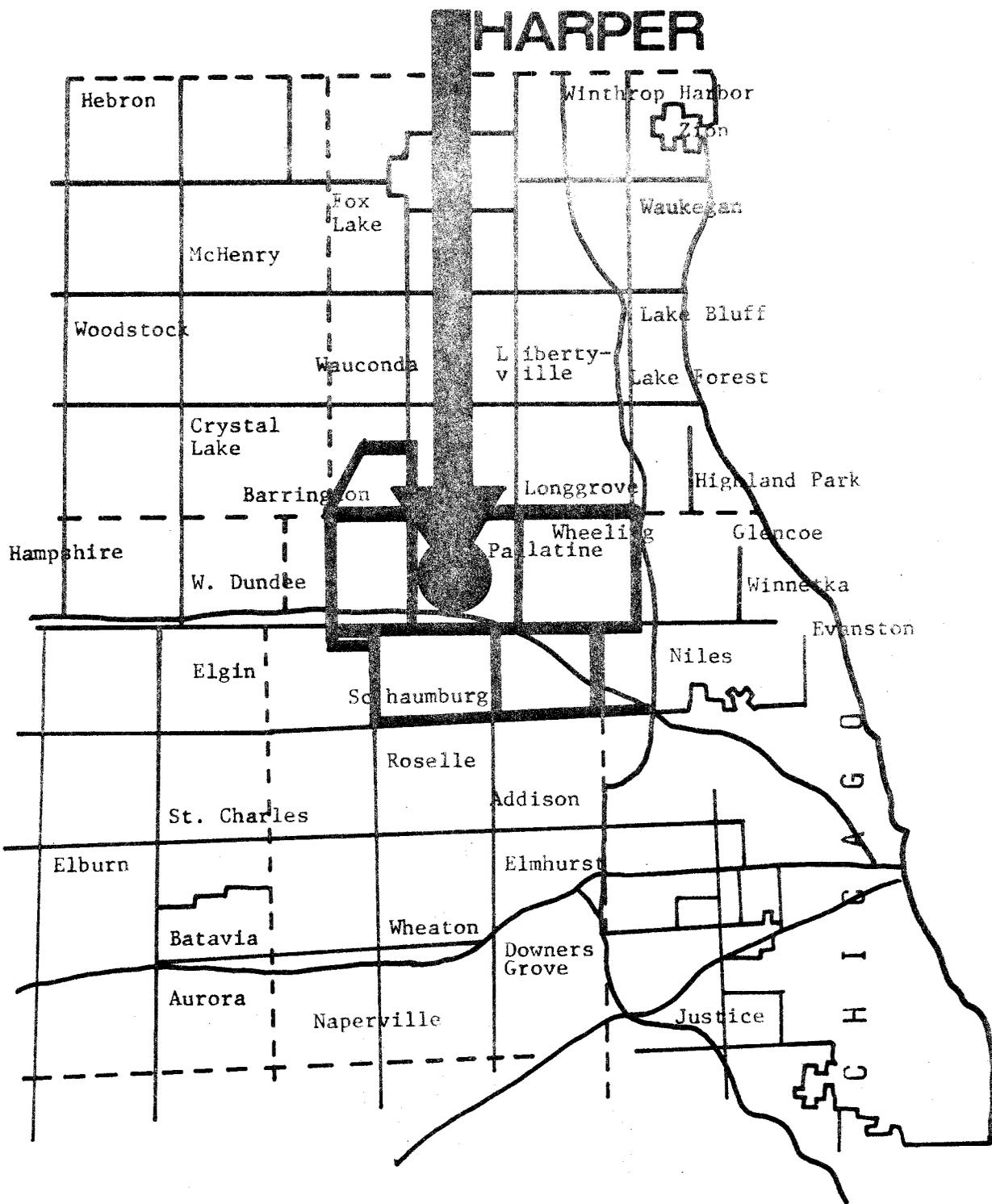
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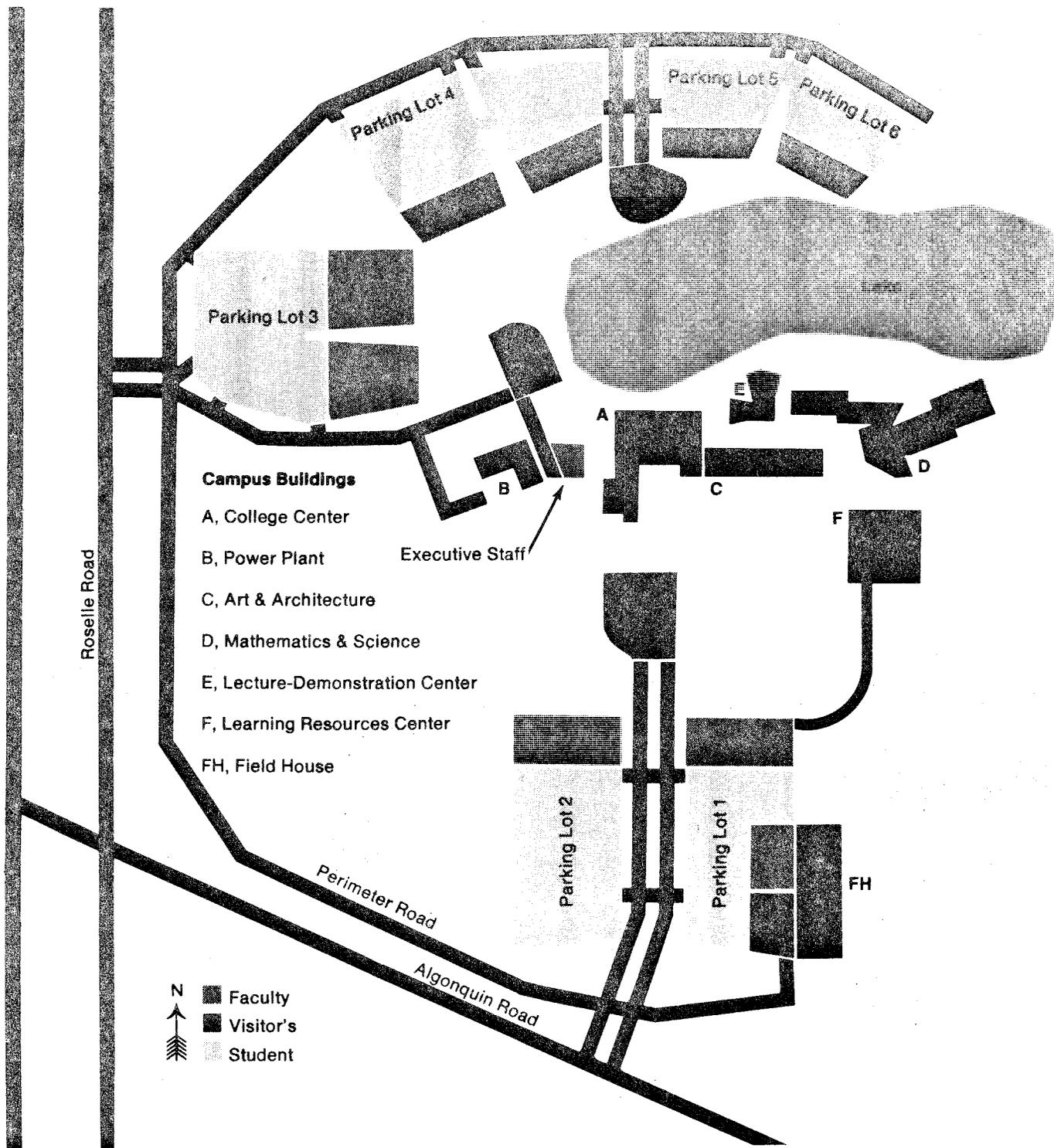
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METROPOLITAN LOCATION OF WILLIAM RAINEY HARPER COLLEGE



WILLIAM RAINEY HARPER COLLEGE

CAMPUS



Historical Basis

HARPER COLLEGE HISTORY

Harper College in Palatine, Illinois is a public community-junior college, an integral part of the Illinois system of higher education. The college was established in 1965 by voter referendum to serve township high school districts 211 (Palatine and Schaumburg Townships) and 214 (Elk Grove and Wheeling Townships). In March, 1967, citizens from Barrington High School District 224 voted to annex themselves to the Harper District (Illinois Junior College District 512).

Under Illinois law, public community-junior college districts are financially supported through a combination of operating funds appropriated biennially by the Illinois General Assembly, and local monies generated principally through real property tax levies, student tuition and fees. Harper College, for the fiscal year ended June 30, 1971, received 25.9 percent of its educational funds from local taxes, 23.7 percent from State aid, and 24.0 percent from student tuition and fees. Capital funding is also provided through a combination of General Assembly appropriations and local construction bond issues.

The State of Illinois has enjoyed two distinguished firsts in the history of the community college movement. William Rainey Harper (for whom Harper College was named in 1966), the first president of the University of Chicago, is said to have been the strongest initial influence for the creation of the lower division institution, or junior college. Only recently has this two-year institution expanded its services and earned for itself the name of "community college."

Destined to be unlike the traditional "junior college," administered and staffed by a local high school district, Harper College at its birth was among many newly established, locally autonomous community-junior colleges made possible by State legislation providing for a well defined system. The year of Harper's creation was the same year in which the Illinois Master Plan for Higher Education was initially adopted. It was this Master Plan to which the General Assembly responded when it revised the State Junior College Act, enabling citizens to go to the polls and establish local community college districts.

The idea of a community college in this area had been mentioned as far back as 1950, but community ideas take time to grow and mature, and it takes the vision and initiative of many groups to bring important ideas to fruition. Citizen enthusiasm for

the newly formed college district ran high. Forty-eight candidates ran in the first election for the Harper Board of Trustees. It was just 34 days after the referendum to establish Harper that citizens returned to the polls to elect seven trustees as the first board of the new college.

The college board held its first meeting in Mount Prospect, at the school board offices of High School District #214.

From its beginning, Harper's Board of Trustees endorsed a comprehensive community college model: transfer programs (first two years of a bachelor's program), occupational programs (one and two-year voc/tech programs leading directly to employment), general education, adult and continuing education, strong guidance and counseling services, plus co-curricular cultural activities. The trustees also agreed that Harper should remain a two-year institution, playing an important role as a feeder to public and private upper division institutions, and to local business-industrial employers.

Before making any decisions which would carry out these ambitious goals, the college board sought out and appointed a chief executive for the new institution. It was in September, 1965, that Dr. Robert E. Lahti from Michigan was appointed as Harper's first president. The new president, working closely with the board, immediately launched major efforts which would have far-reaching effects upon the future progress of Harper. First, an accurate picture of the college district had to be charted. The internationally recognized firm of Arthur D. Little, Inc., was retained to conduct a 10-year population and enrollment projection. Second, a basic staff of educational planners was assembled to begin planning the instructional and student service programs which would best fulfill community needs. Third, an architectural team had to be formed in order to plan a campus and facilities.

Less than one year after its establishment, the new college appointed two outstanding architectural firms to work in association--Caudill, Rowlett & Scott of Houston, Texas, and Fridstein, Fitch & Partners of Chicago.

By February of 1966, Harper was approved as a Class I community-junior college, and as such became eligible to receive state and federal funds. It would be another year before the college was ready to serve its first students and another three-and-one-half years before doors opened at its permanent campus. During the next 12 months, solid groundwork was laid for achieving major goals of the college.

Harper's plan was to conduct evening-only classes beginning in fall, 1967 at leased facilities and to convert to a full day and evening schedule when its own campus was ready in fall, 1969. Agreements were made initially with Elk Grove High School for classrooms to serve the evening college, and the placement of temporary faculty and staff offices on the school grounds. Before the classes began at the high school, the new college had already selected a 200-acre site in Palatine for its future permanent home.

By April of 1966, voters in the college district were at the polls again and approved a bond issue of \$7,375,000 for the local share of funding Harper's campus. Continued enthusiasm for the ambitious plans of the new college prompted employees of U.S. Gypsum Research Center in Des Plaines to establish the first scholarship for students who would be coming to Harper.

By January, 1967 Harper had received State approval as an area vocational-technical school and was provided \$750,000 to develop approved vocational-technical programs. At the same time, faculty hiring was under way and the first students began enrolling well ahead of the fall opening of classes. Other significant developments before classes began were the approval of the campus construction master plan, and the granting of \$2,600,000 in federal money for fixed equipment in structures planned for phase one of the permanent campus.

When classes opened in the fall, 1,725 students enrolled at the Elk Grove interim "campus" which by then had been officially designated "Harper Grove." Before September had passed, students from the Journalism program (one of 10 two-year career fields in Harper's initial educational offerings) published the first edition of the student newspaper, Harbinger. Events proceeded at a pell-mell rate during the balance of Harper's first college year: October saw groundbreaking for the first phase of six buildings on the permanent campus; second semester enrollment topped 1,800; Harper joined in forming GT/70, a national consortium of 10 leading community-junior colleges cooperatively seeking self-improvement through sharing of innovative approaches to quality education.

The summer session of 1958, Harper's first, attracted nearly 1,000 to "Harper Grove," including students who had previously attended more than 50 other colleges and universities throughout the country.

Even as Harper completed its first year, it became apparent that acceptance of the new college surpassed all expectations. A fall 1968 enrollment of 3,700, which was more than double the projections of the Arthur Little survey, was accommodated by leasing still more interim classroom space. By now, evening classes were being conducted both at "Harper Grove" and at Forest View High School in Arlington Heights.

In the meantime, construction progress continued on schedule at the permanent campus site and the college administration had already initiated steps toward full accreditation of its educational programs by the North Central Association. It was due in no small way to the college's growing reputation for performing according to plan that the Harper Board of Trustees in November, 1968 became the second community-junior college board admitted to membership in the Association of Governing Boards of Universities and Colleges.

Continued high performance ratings of the college determined by a five-member examining team elevated Harper in spring of 1969 to "candidacy" status for North Central accreditation. This news was especially welcomed by graduates at Harper's first commencement that June when 114 received degrees: 72 associates in arts, 21 associates in science, and 21 associates in applied science.

When doors opened at Harper's new campus the following fall, 5,400 students were greeted by a \$12,000,000 complex of instructional, student service, and learning resource facilities which represented fulfillment of nearly 45 percent of the college's campus master plan. The on-time delivery of these facilities made Harper the first Illinois community-junior college to complete its entire phase one of campus development. Other "firsts" for the college during that first year on its own campus included the start-up of non-credit continuing education courses for adults, opening of the first dental hygiene clinic to serve residents of the district as patients for students in that program, and formation of the Harper Business-Industrial Steering Committee for development of community service management training seminars.

While providing these needed educational services and accommodating enrollments that continued to exceed expectations, Harper's administration and Board of Trustees noted that long-range financial problems could develop which could hamper operating capabilities. A referendum to increase local tax support was attempted in March 1970 and was defeated. A

principal, and valid, reason for attempting the increase was the fact that enrollments were 30 percent above projections upon which the tax rates passed in 1965 were based.

Failure of the tax referendum, coupled with earlier developments at the State level making the availability of capital funding for further campus expansion unpredictable, caused Harper's administration to assess the continuing relevance of its plans for the future. Accordingly, President Lahti announced to the faculty in the spring of 1970 that an internal process of planning would be initiated to culminate in 1972 with the adoption by the Board of Trustees of a Long Range Plan for Harper. Harper's president envisioned the Long Range Plan as a means for identifying through the year 1985 the programs, services, equipment, facilities, and finances necessary to continue meeting the growing higher educational needs of Chicago's northwest suburban communities. Faculty, students, administrators, trustees, and citizens of the Harper District would all be given an opportunity to make their input to the planning process.

Announcement of the Long Range Plan project, however, did not interrupt Harper's continuing pursuit of initial planning commitments set in 1965 by the college board and administration.

As student population continued to grow at a rate two years ahead of its projected pace, reaching 7,000 in fall, 1970, new educational and community service needs were met by the college. An "outreach" program was introduced to offer both credit and non-credit courses at off-campus locations throughout the Harper District. Special educational programs for "Homemaker's of the 70's" were launched, with program content based upon returns from a survey among 3,000 women of the northwest suburbs. Mass transportation needs of the northwest suburbs became the subject of a detailed, long-range analysis by the Center for Urban Studies, University of Illinois at Chicago Circle, and Harper College.

The counseling staff at Harper developed a community counseling and testing center, fully accredited by the American Board of Counseling Services, to provide citizens with low-cost career and personal counseling. The community relations office developed a policy of facilities utilization which provided for use of Harper campus facilities by community organizations, clubs, groups, local business and industry.

This expansion of educational programs and community services on the new campus was coupled with a reorganization of the college administration. Harper was now a comprehensive community college rather than an evening college. As such, responsibilities and accountability for its broadened operations had to be clearly defined within its organizational structure. In order to assist educational managers in shouldering their new responsibilities, a management development program was launched. Its aim was to foster a Management by Objectives (MBO) system, through which all administrative levels would set and be accountable for annual objectives in line with institutional goals.

Accountability was by no means a new idea to the young community college. By the spring of 1971, Harper had successfully demonstrated its accountability for fulfilling a major goal which every new institution of higher education must set for itself--that of full accreditation. The North Central Association granted unqualified accreditation to Harper in March. The most significant thing about Harper's accreditation was that it occurred within the shortest possible time span. No other Illinois community-junior college district had achieved full accreditation just six years after its founding.

As Harper moved into the new academic year, fall 1971 enrollment topped the 9,000 mark. Continuing to run well ahead of expected levels, student population began to loom large as a potential problem. The college's own planning office, supported by data from Real Estate Research Corporation of Chicago, projected that by fall of 1972, 95 percent of all seats available within all classrooms, labs and lecture halls would reach 90 percent utilization each weekday. And by fall of 1974, it was anticipated that it would be "impossible" to house expected enrollments.

Even long-awaited State release of construction funds, permitting Harper to add 50,322 square feet of instructional space to be ready by 1973, would not solve the impending enrollment-space crunch. This release of funds made by Illinois' Governor Ogilvie in April, 1972 would have to be followed by a Harper plan for even more space.

As these recent events occurred, Harper's Long Range Plan which was launched in 1970 approached its final stages. This two-year planning process--with its inputs from the campus community, a blue-ribbon Citizen's Advisory Committee, and the Harper Board of Trustees--should yield much of value to chart the continued development of the college.

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.

NOTE: A new state constitution has been adopted and the adoption
enabling legislation relative thereto can be anticipated.

BOARD OF TRUSTEES

Just six years ago, in May, 1965, the newly elected board of trustees of William Rainey Harper College convened for their first official meeting. The college had no name, no staff, no facilities, but it did have a board consisting of seven individuals determined to establish a community college worthy of the area it serves.

How do seven people establish, staff, and equip an operating college once the voters give them the go-ahead? Words such as "dedication," "hard work," and "civic pride" just don't tell the whole story.

Harper College has been most fortunate in having a board of trustees possessing the capacity to work together in planning programs, solving problems, and establishing educational goals unique in the history of the northwest suburban area.

There has been a "total involvement" by the board members--and there has been a heartening interest and involvement by members of the community as well. Hundreds of citizens in the Harper community have worked countless hours to help accomplish key phases of the college program.

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.

Functions of the Board of Trustees

The role of the Board of Trustees is defined by provisions of the Illinois Public Junior College Act as contained in Chapter 122, Illinois Revised Statutes, 1967. It is also stated in the Harper College Policy Manual.

The following functions are those that constitute specific tasks to which the 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 writing 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 does 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.

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. To offer the first two years of transfer or pre-professional education, preparing students within their chosen field of study with a sound background commensurate with the first two years of education at a four-year college or university.

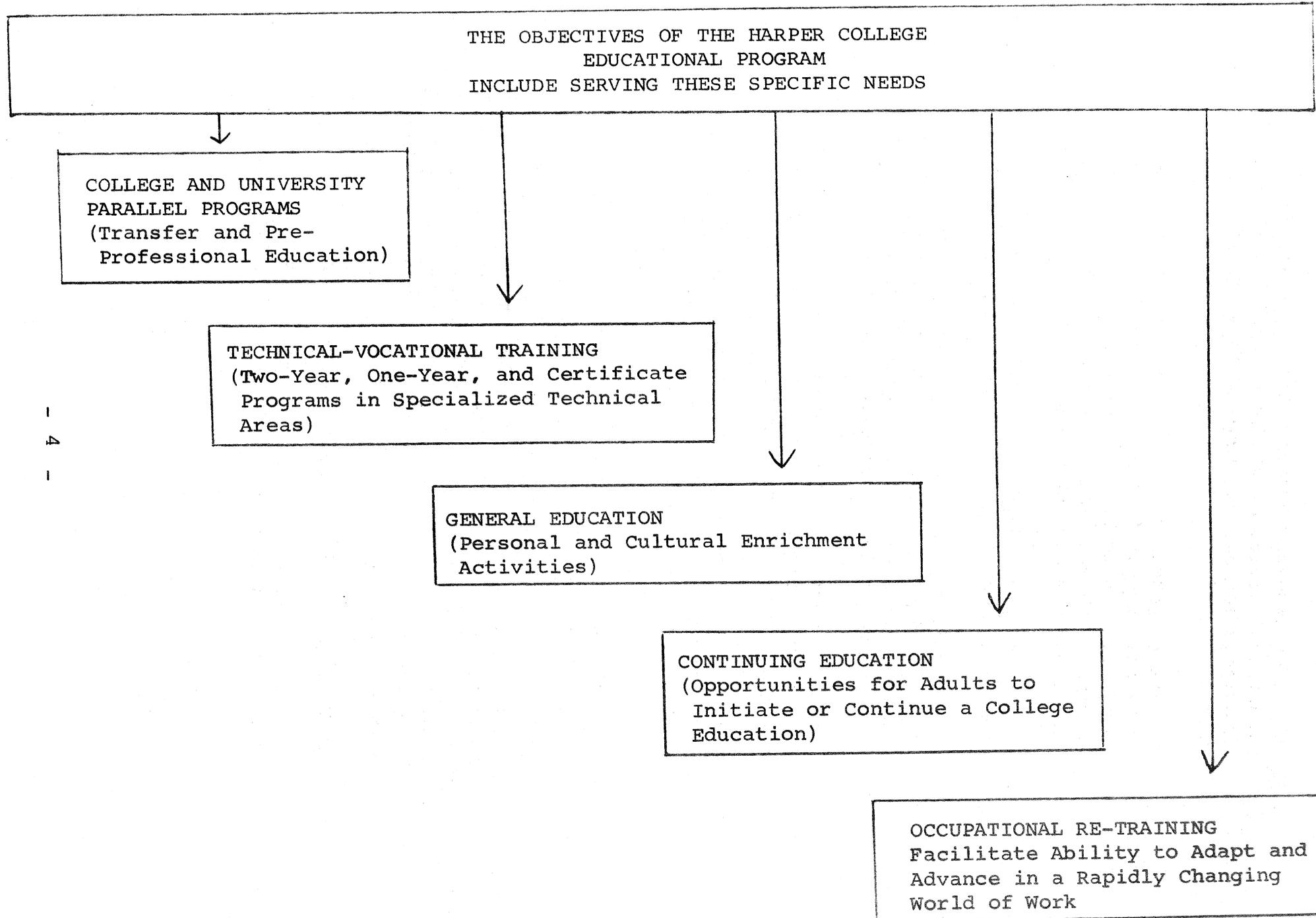
2. To offer two-year career programs in technical-vocational training, providing students with the knowledge and skills required in a specific field.
3. To offer appropriate general education for all citizens, preparing them for more effective participation in a free society, as well as for personal and cultural enrichment in an era which promises more and more leisure time.
4. To offer opportunities for adults in the community to initiate or to continue a collegiate education.
5. To provide retraining and upgrading courses and programs to facilitate adjustment to, or re-employment or advancement in, a work environment that is undergoing rapid technological changes.
6. To complement the educational programs with effective counseling services, including guidance and assistance to each individual student.
7. To encourage the use of its facilities and services for educational and cultural purposes by 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 community college movement. The community 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 Colleges

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



Harper College just quoted. The first objective, to provide the equivalent of the first two years of college education, will become increasingly important. Demands on universities are such that they are becoming ever more oriented toward specialization and post-graduate research, with the result that undergraduate education receives relatively less emphasis. Also, university admission policies are becoming more selective. The community 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 community 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 community colleges 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 community colleges will become still more significant.

An increasingly important service provided by community 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 community college function.

A third important service provided by community 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 community 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 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 thus enabling those who cannot afford to, or do not want to, leave home to attend college the chance for higher education. The community 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 community 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 is 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 business affairs area, and the academic affairs area. It is the responsibility of the academic affairs area, headed by one of the college vice presidents, to develop, implement, and monitor the educational program of the college.

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

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

The academic divisions are supported in their efforts by the Dean of Transfer Programs, the Dean of Career Programs, 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 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 Academic Affairs Area
(Which is Responsible for the Program)

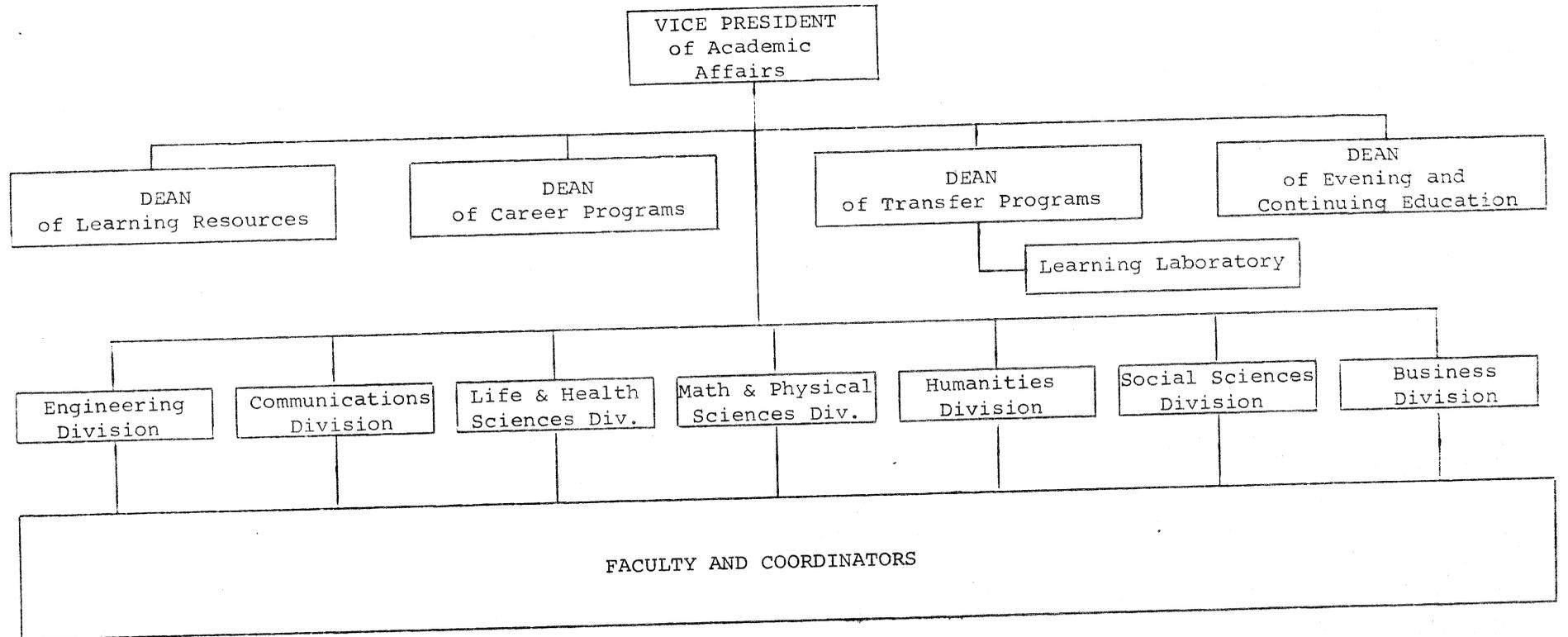


CHART III

Educational Programs

Transfer Programs. Harper College offers a wide range of college transfer programs. These provide the first two years of a four-year college or university baccalaureate program. Transfer students completing their initial collegiate program at Harper would enter a four-year institution at the "junior" or third-year level. Credits earned at Harper are transferable to other colleges and universities. Completion of a Harper transfer program qualifies a student for either an Associate in Arts or an Associate in Science degree. Transfer programs are offered in the following areas of study:

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

Career Programs. One and two-year technical and para-professional programs of study and training are offered for students who wish to enter career employment directly upon completing such specialized education. Many career program courses carry credits which can be transferred to a four-year institution by students who may decide to continue their education toward bachelor or graduate degrees.

Two-year career programs at Harper College qualify students for an Associate in Applied Science degree. Programs of less than two years' duration earn a Certificate of Completion.

Associate Degree career programs currently being offered are:

Accounting Aide	Journalism
Architectural Technology	Marketing Mid-Management:
Chemical Technology	General Marketing Option
Child Care Services	Supermarket Management Option
Criminal Justice	Mechanical Engineering Technology
Data Processing Technology	Numerical Control Technology
Dental Hygiene	Nursing
Electronics Technology	Secretarial Science:
Fashion Design	Secretarial Career
Fire Science Technology	Legal Secretary
Food Service Management	Supervisory & Administrative Mgmt.
Interior Design	

Certificate programs are being offered in:

Accounting	Food Service Management
Architectural Technology	General Office Assistant
Baking	Industrial and Retail Security
Child Care Services	Mechanical Drafting
Cooking	Mechanical Technician
Criminal Justice	Numerical Control Technician
Data Processing	Practical Nursing
Data Processing Clerical	Real Estate
Electronics	Secretarial Career
Fashion Design	Supermarket Management
Fire Science Technology	Supervisory & Administrative Mgmt.

Associate Degree programs proposed for implementation during the 1972-73 school year:

- Air Conditioning and Refrigeration
- Legal Technology
- Medical Laboratory Technician
- Medical Office Assistant

Certificate Programs proposed for implementation during the 1972-73 school year:

- Air Conditioning and Refrigeration
- Legal Technology
- Medical Transcriptionist
- Operating Room Technician

Additional programs considered for a year or two hence include:

- Corrections
- Criminalistics
- Fashion Merchandising
- Finance and Credit Management
- Highway Safety
- Landscape Architecture
- Optometric Technician
- Photography
- Power Mechanics
- Teacher Aide
- Turfgrass Management

Programs must be approved by the State Board before implementation.

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. Evening and Continuing Education

Harper College believes that education must be a continuing lifelong pursuit, if an individual is to keep abreast of the knowledge explosion and the pervasive influence of social, cultural and technological change.

To meet the lifelong educational demands of our residents Harper offers a variety of educational programs designed to meet the special needs of the adult student. These programs include evening credit and non-credit courses, junior, senior and graduate level courses offered at Harper College by Illinois colleges and universities, short seminars and workshops, and specially designed programs to meet the specific needs of organizations or groups.

Harper seeks to offer the above programs at the most convenient times and locations possible. Therefore, many of these programs are offered on off-campus locations in the ten municipalities of our district. In addition, courses, seminars and workshops may be arranged on a contractual basis for companies, government offices, schools or other organizations.

Every effort is made through the continuing education program to respond to specific community needs in a

rapid, high quality and efficient manner. A primary objective of the college is to serve educational needs of individuals and organizations in all segments of the community.

G. Community Services

Harper, as a community college, constantly seeks to extend its resources to the citizens, organizations, institutions, and industries of the northwest suburban community.

Among the college's more evident community services is its facilities policy which encourages community organizations to utilize Harper's meeting and dining facilities for educational and professional functions.

Special community seminars and programs for women, focusing upon the changing roles of women.

Expansion of continuing education and evening college instructional programs to include both credit and non-credit course offerings at off-campus locations in Harper's district.

Making available to community residents all cultural arts lecture programs, concerts, movies, art exhibits, and other events which are scheduled for Harper students during the college year.

An Adult Basic Education program for the district's Spanish speaking residents to assist them in learning English as a second language, consumer education, and practical mathematics.

On-line computer registration by telephone, which permits part-time students to enroll in classes without leaving their homes.

Arrangements for meeting rooms and dining services may be made through the campus facilities coordinator.

In addition, the college cafeteria and faculty dining rooms are open to the citizenry Mondays through Fridays for luncheon.

Harper reaches the community through the following programs:

Sharing of Harper's computer services with local elementary school districts.

Involvement of Harper students from varied educational programs in community service projects, such as: dental health education programs conducted at Harper's Dental Hygiene Clinic and in local elementary schools; architectural designs for area planning projects; health occupation orientation programs conducted by Harper's nursing career program for students from a local high school district; and journalism interns for suburban and metropolitan press, radio and television.

Creation of the Business-Industrial Steering Committee through which the college offers management seminars for business and industry within the Harper College district.

A community counseling and testing center which is fully accredited by the American Board of Counseling Services to provide citizens with career and personal counseling on a minimal fee basis.

H. Learning Laboratory Program Assists Students

Harper College has established a Learning Laboratory to assist students who encounter or may encounter academic difficulty. Any student enrolled at Harper can come to the Learning Laboratory for assistance. If the laboratory assistant cannot provide the necessary help, assistance will be given to locate a tutor. Information on study skills will also be available through the Learning Laboratory.

New students who have had difficulty in high school may be recommended to the Learning Laboratory. After completing a battery of tests and having an interview with a counselor, a program designed around the needs of the student would be recommended. This could consist of any combination of the following courses and would be supplemental to others the student may choose to take.

Courses presently offered through the Learning Laboratory include CMN 099, Language Skills; CMN 098, Vocabulary Development; CMN 097, Spelling Improvement; RDG 099, Developmental Reading; RDG 104, Reading Improvement; MTH 094, Arithmetic; MTH 095, Introductory Algebra; and PSY 099, Personal Interaction.

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 Aids 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 Aids 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 play an important role in the total college program, Harper College provides the aspiring athlete an opportunity to compete in seven inter-collegiate 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 evolution of libraries away from their traditional role with books has been coupled with the evolution of audiovisual centers away from their traditional function as agencies for showing films. There has been a confluence of accelerated development with both of these which has blended into a technological revolution in

education. The Learning Resources is supportive of institution-wide efforts by providing innovative leadership coupled with a multiplicity of varied resources, which are managed by the Dean of Learning Resources and his qualified staff who serve to facilitate the attainment of institutional objectives. The success of this program is dependent upon the involvement of the Learning Resources staff with teaching, administrative, other staff members, and other agencies in dealing with the following major Learning Resources service areas:

1. Resources. A principle function of Learning Resources is to provide user services to the college community which include reference, circulation of the total LRC collection of print and non-print materials, transmission, dissemination, and assistance to both faculty and students with the use of these resources. These resources include over 50,000 books and 14 other media formats, including films, slides, videotapes, records, etc. The operation, maintenance and design of media systems is also included in this resources function.
2. Processing. This function deals with the identification, acquisition, cataloging, inventorying, and processing of all Learning Resources materials, supplies, and equipment.
3. Production. This function is to design, develop, and evaluate locally originated learning materials and productions in a variety of media formats to improve the learning process, contribute to co-curricular programs, or help attain other instructional and institutional goals. Audio, photography, graphics, and television production are major components of this production service.

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 on-going dynamics of William 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.

V. Faculty

A competent, dedicated faculty is an essential element of any educational institution. Harper College has been fortunate in being able to attract a very fine faculty possessed of excellent academic credentials as well as teaching and other related experience.

In the twenty-two page report issued by the North Central Association in March, 1971, when full accreditation was granted to Harper College, it was noted that Harper's faculty is "well prepared and experienced." The report went on to note that "eighty-one percent of the full-time faculty hold master's degrees in their teaching fields, many with additional college credits, and eight percent hold doctorates." The report stated that faculty members were chosen to avoid the preponderance of former high school teachers often found in community colleges and stated that "the faculty appears to accept, sincerely,

the classical concept of the community college, with concern that each student be given ample opportunity to prove what he can do."

The accrediting body noted that instruction is more than satisfactory, stating that, "The leadership in the instructional area is quantitatively commendable. Class size, work load, physical facilities, faculty, and administrative morale all suggest that the instructional program is very good."

Proof of the pudding, the achievement of Harper students, was recognized in the examiner's report. "This inference (good student achievement) is supported by: grades earned at Harper College; a follow-up study of the graduates of June, 1969, wherein graduates rated the institution as satisfactory; and a follow-up study that reported ninety percent of the respondents who were enrolled in four-year colleges were maintaining grade point averages of 2.0 (C) or better."

Hardware and systems at Harper which directly support the instructional programs were noted "outstanding" by the North Central examiners.

VI. Accreditation

All courses and educational programs, including counseling services, are fully accredited by the North Central Association of Colleges and Secondary Schools. In addition, the counseling center at Harper is accredited by the American Personnel and Guidance Association, and the clinic operated by Harper's dental hygiene career program is accredited by the American Dental Association.

Credits earned at Harper are transferable to all public and private institutions of higher education. Credits earned at other institutions are similarly transferable to Harper.

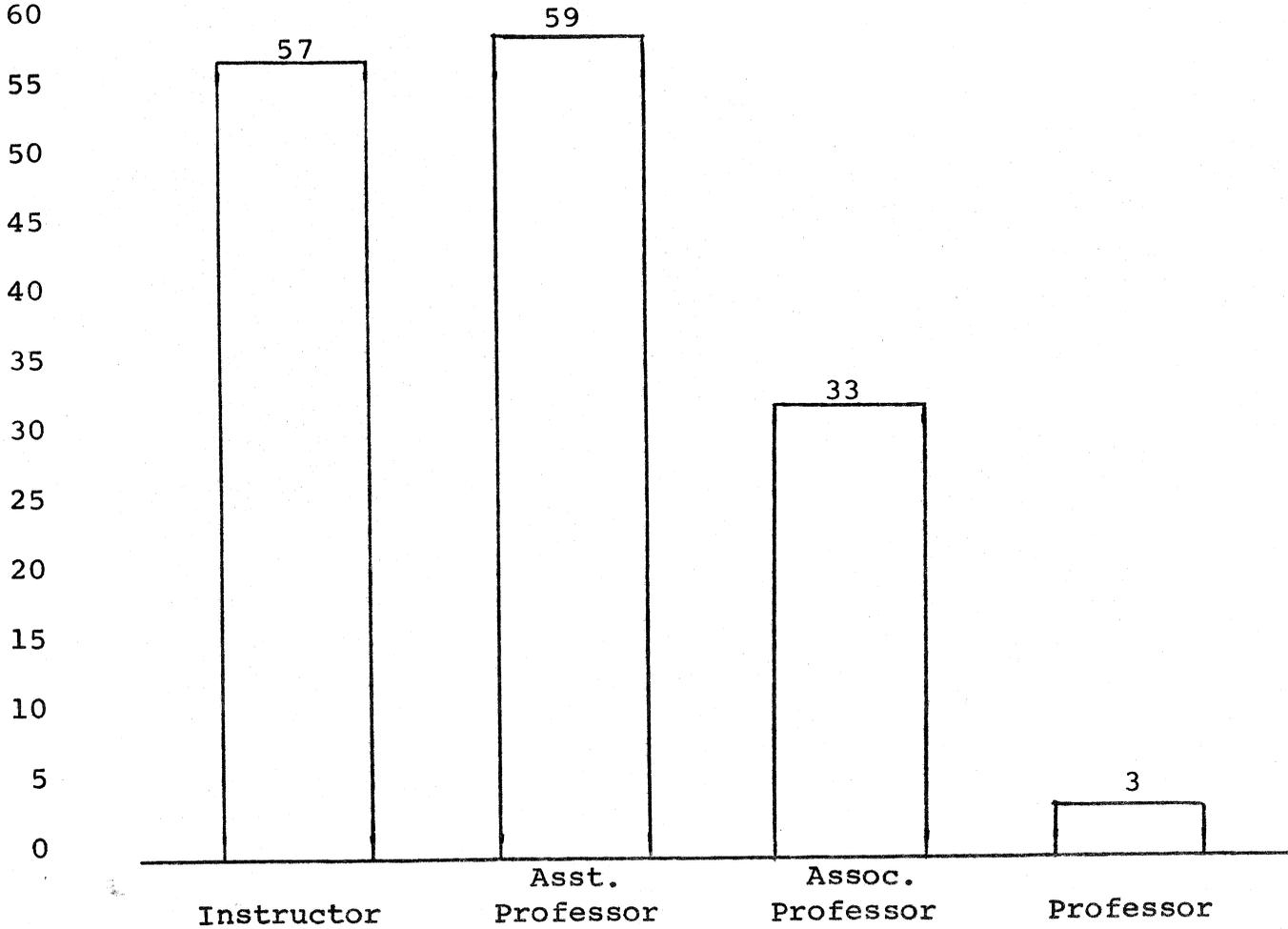
CHART V
WILLIAM RAINEY HARPER COLLEGE

Distribution of Teaching Faculty
By Rank and Division

<u>Division</u>	<u>Instructor</u>	<u>Assistant Professor</u>	<u>Associate Professor</u>	<u>Professor</u>
Business	6	6	1	-
Communications	11	12	7	-
Engineering	-	6	6	-
Humanities	6	5	2	2
Life Sciences	14	9	6	-
Mathematics and Physical Sciences	4	7	5	1
Social Sciences	8	8	3	-
Learning Resources	3	2	-	-
Counseling	<u>5</u>	<u>4</u>	<u>3</u>	<u>-</u>
Totals	57	59	33	3

CHART VI
WILLIAM RAINEY HARPER COLLEGE

Distribution of Teaching Faculty By Rank



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 .049¢ 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. Restricted Purposes 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, community counseling center, child care laboratory school, 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 38% 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 24.8% 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	.049	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 29.2% of its income from student tuition. Resident tuition is \$12.00 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 8.2% 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 2.5% 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 .9% of its income from miscellaneous sources, such as interest on investments.

D. State Resources

1. Harper College obtains 27.7% of its income from state aid. The State of Illinois reimburses the college at the rate of \$16.50 per semester hour of credit taken by students. This formula is based on mid-term enrollments.
2. Harper College obtains 2.9% of its income from the Board of Vocational Education and Rehabilitation. Vocational education is reimbursed on a credit hour basis and varies based upon funds available.

E. Federal Resources

1. It is anticipated that the Educational Fund will receive no direct support from the Federal Government in 1972-73.

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.

WILLIAM RAINEY HARPER COLLEGE

G. Percentage Analysis of Income Categories*
Educational Fund Budget
1967-1977

	<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>1975-76</u>	<u>1976-77</u>
Taxes	63.6%	40.8%	28.5%	27.9%	26.7%	24.1%	23.3%	21.6%	20.8%	20.3%
Tuition	15.7	21.9	20.3	26.8	28.8	28.4	29.4	28.7	29.8	28.7
Charge-backs	14.9	23.7	18.6	14.6	8.5	8.0	7.4	6.3	5.7	4.9
State Aid	22.9	28.0	35.1	37.8	34.5	36.9	37.8	41.5	40.0	42.6
Less Building Fund Deficit	--	--	(2.3)	(7.9)	(10.8)	(9.9)	(10.0)	(7.9)	(7.2)	(6.0)
Voc/Ed. Act	6.5	8.1	5.5	4.4	2.5	2.8	2.4	2.1	1.8	1.6
Student Fees	.5	.6	.7	2.5	2.3	2.4	2.3	2.2	2.1	2.1
Misc. Sources	.9	1.9	2.2	1.6	1.3	.9	.7	.4	.1	.1
Fund Balance	<u>(25.0)</u>	<u>(25.0)</u>	<u>(8.6)</u>	<u>(7.7)</u>	<u>6.2</u>	<u>6.4</u>	<u>6.7</u>	<u>5.1</u>	<u>6.9</u>	<u>5.7</u>
TOTAL	<u>100%</u>	100%	100%	100%	100%	100%	100%	100%	100%	100%

*Accrual Basis

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 34¢ 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	357,618,617	926,937,859	133,461,479	1,418,017,955	124,489,021	9.6%
1971 ⁽⁴⁾	408,793,458	1,011,490,517	149,229,589	1,569,513,564	151,495,609	10.7%
1972				1,734,312,488	164,798,924	10.5%
1973				1,916,415,299	182,102,811	10.5%
1974				2,117,638,905	201,223,606	10.5%
1975				2,339,990,990	222,352,085	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.

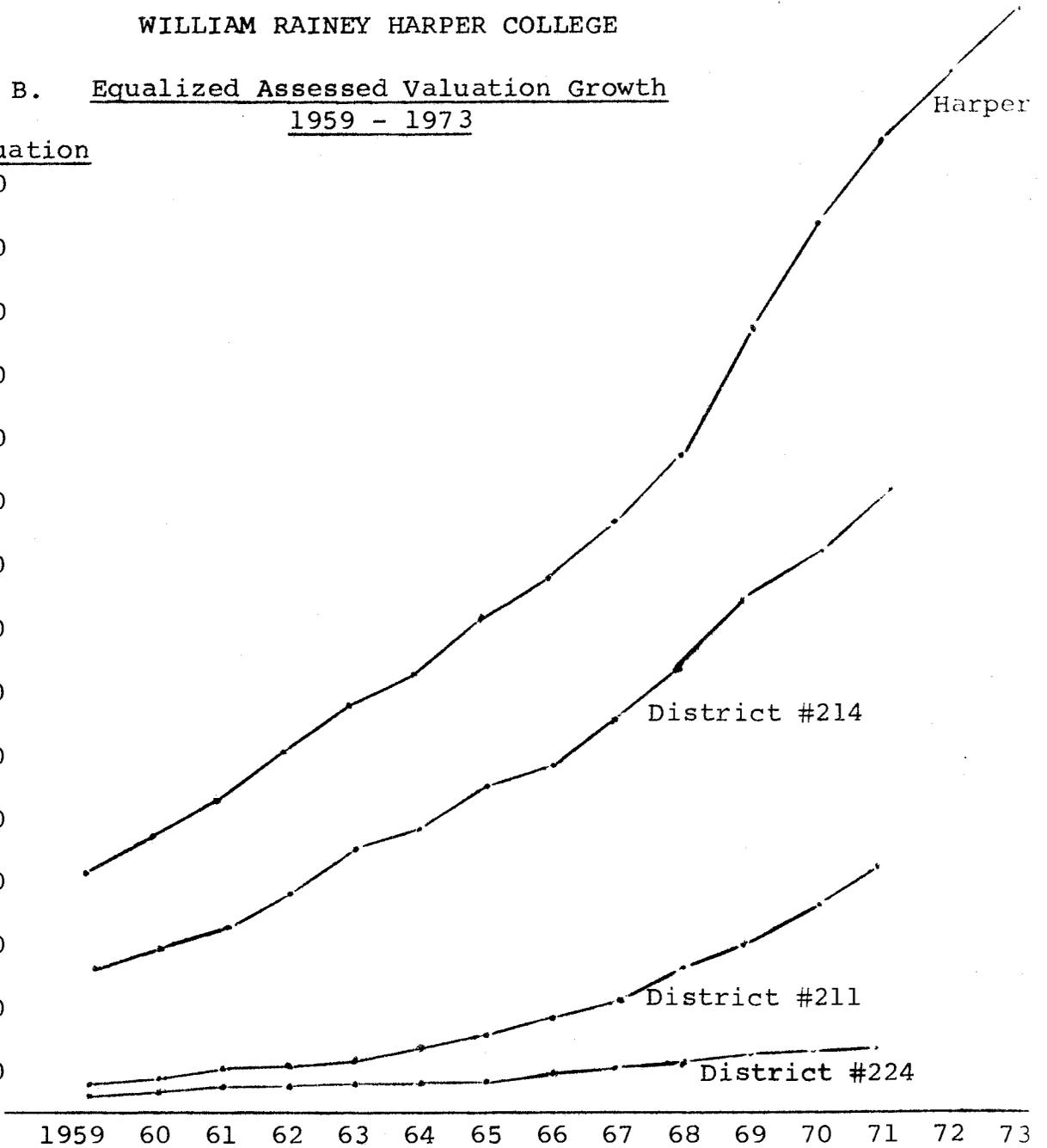
(4) 1971-1975 is estimated.

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
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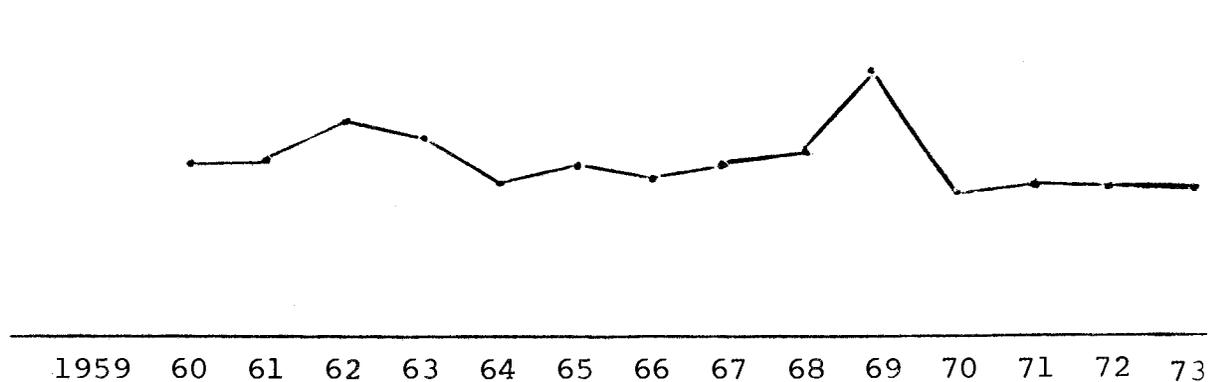


C. Percent Growth of Equalized Assessed Valuation Over Previous Year
1959 - 1973

Percent

20
15
10
5
0

Years 1959 60 61 62 63 64 65 66 67 68 69 70 71 72 73



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

Levy ⁽¹⁾ Year	County	Real Estate ⁽²⁾	Personal ⁽³⁾ Property	Railroad	Total ⁽⁴⁾
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>
1970	Cook	1,202,954,847	124,270,037	1,268,961	1,328,493,845
	McHenry	6,259,400	449,050	10,220	6,718,670
	Kane	8,069,720	771,790	0	8,841,510
	Lake	65,405,775	3,840,210	259,354	69,505,339
		<u>1,282,689,742</u>	<u>129,331,087</u>	<u>1,538,535</u>	<u>1,413,559,364</u>
1971	Cook	1,325,012,368	141,520,729	1,140,034	1,467,673,131
	McHenry	6,614,700*	474,500*	10,800*	7,100,000*
	Kane	8,124,000*	776,000*	0	8,900,000*
	Lake	76,121,018	4,118,563	224,147	80,463,728
		<u>1,415,872,086*</u>	<u>146,889,792*</u>	<u>1,374,981*</u>	<u>1,564,136,859*</u>
1972	Cook				
	McHenry				
	Kane				
	Lake				
1973	Cook				
	McHenry				
	Kane				
	Lake				

*Estimated

(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) The basis for personal property assessments has been changed by the revised Illinois Constitution effective July 1, 1971.

(4) 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.

E. Harper College Equalized Assessed Valuation by County:

Levy ⁽¹⁾ Year	Cook	Kane	Lake	McHenry	Total ⁽²⁾
1967	912,872,355	9,410,980	56,091,365	5,479,020	983,853,720
1968	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	1,328,493,845	8,841,510	69,505,339	6,718,620	1,413,559,364
1971	1,467,673,131	8,900,000*	80,463,728	7,100,000*	1,564,136,859
1972					

F. Assessed Evaluation Per Student - 1967-1976

Year	F.T.E. Students	Assessed Evaluation	Assessed Evaluation Per Student	Percent Change
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	3958	1,413,559,364	357,140	
1971-72	4270*	1,569,513,564 ⁽²⁾	367,567	
1972-73	5159*	1,734,312,488	336,172	
1973-74	5550*	1,916,415,299	345,300	
1974-75	5980*	2,117,638,905	345,120	
1975-76	6921*	2,339,990,990	338,100	- 65%

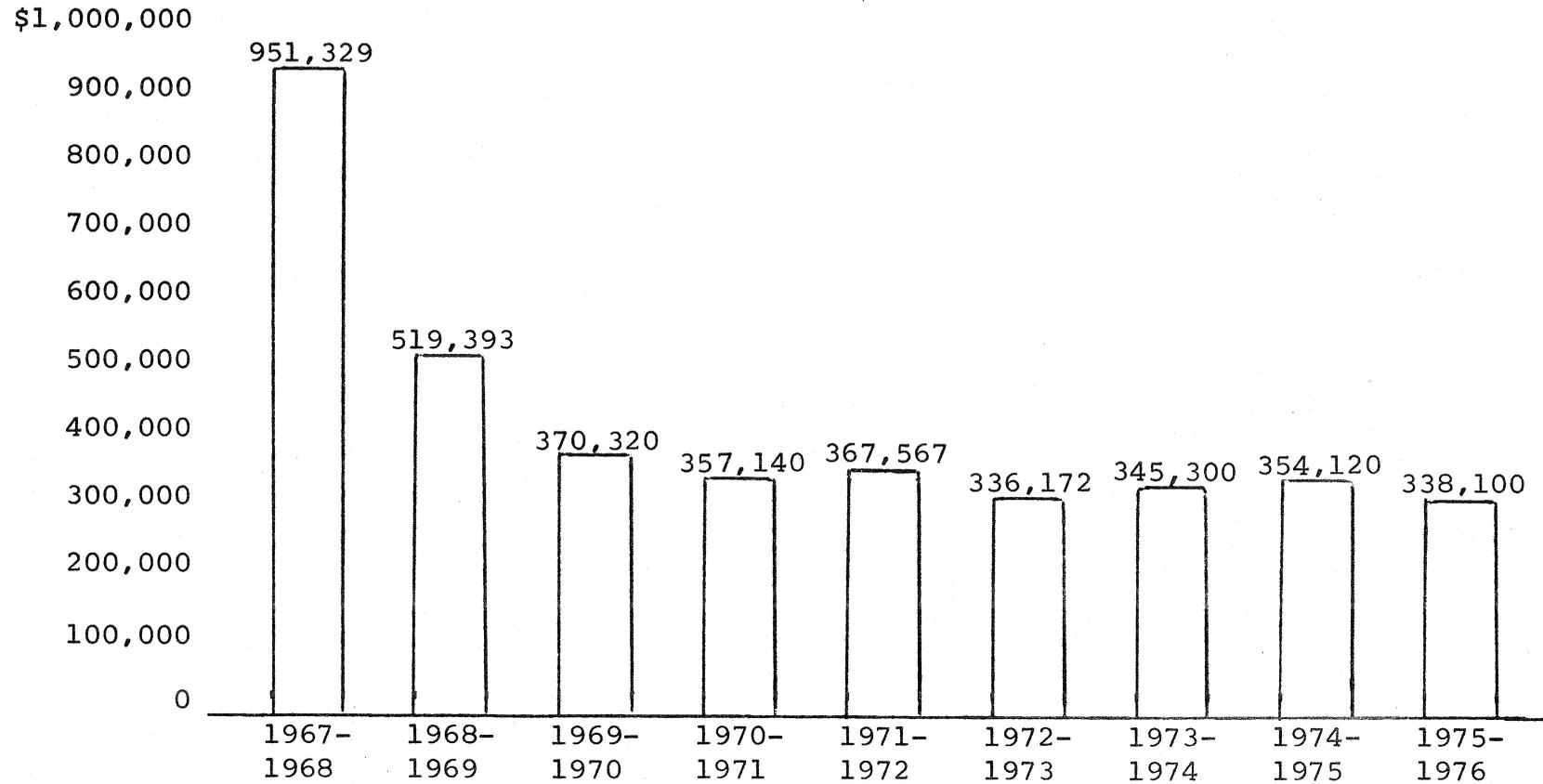
*Estimated

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

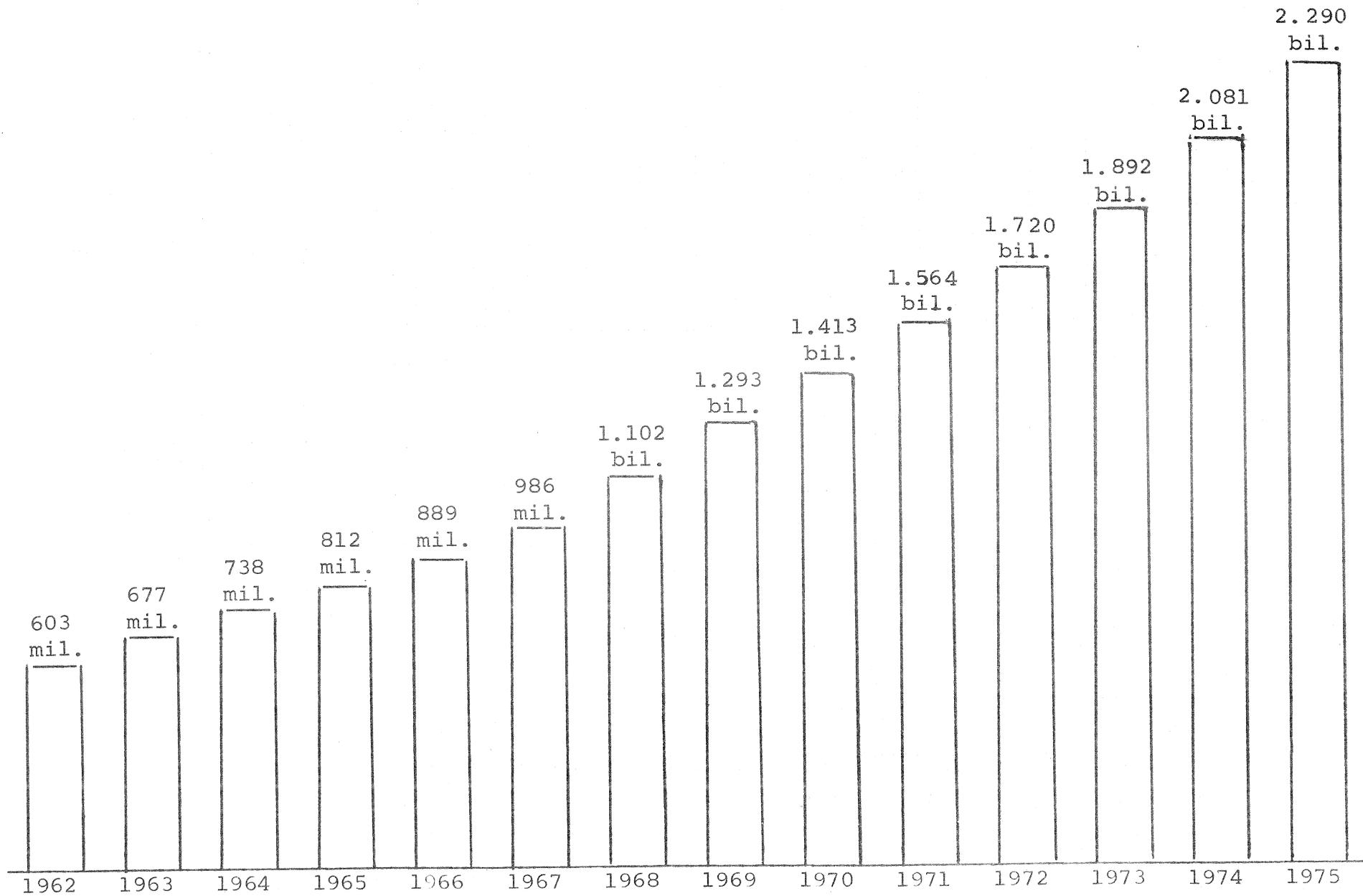
(2) Harper's exact assessed valuation is slightly lower than the combination of high school districts #211, #214, and #224. The college completely covers districts #211 and #224, and all but a small corner of District #214 located in the southeast corner of their district near O'Hare Field.

WILLIAM RAINEY HARPER COLLEGE

G. Assessed Evaluation Per FTE Student
1967-1976



H. Assessed Valuation Growth
1962-1975
(1972-1975 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. In previous years proceeds from the levies were reduced by a 1½% collection fee charged by the collector and losses and costs from delinquent taxes, but starting with 1971 taxes, this practice was discontinued by statute.

The following tables show tax rates and levy statistics:

A. Tax Rate History and Projections 1965-77 ⁽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	.11	.04	.056		.206
1971-72	1971	.11	.04	.050		.200
1972-73	1972 (2) (3)	.11	.04	.043		.193
1973-74	1973	.11	.04	.038		.188
1974-75	1974	.11	.04	.034		.184
1975-76	1975	.11	.04	.030		.180
1976-77	1976	.11	.04	.026		.176

- (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 1972 through 197 .
- (3) Current estimates indicate a tax rate increase will be required for the 197 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
1970	-	1.59
1971	-	1.59

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

Levy Year	<u>Cook</u>	<u>Kane</u>	<u>Lake</u>	<u>McHenry</u>	<u>Total</u>	Gross ⁽¹⁾ Collections	% Yr. ⁽²⁾ to Date
1965	656,284	0	0	0	656,284	620,504	94.5
1966	1,697,825	0	0	0	1,697,825	1,612,789	95.0
1967	1,880,517	19,386	116,670	11,396	2,027,970	1,900,209	93.7
1968	2,172,232	21,156	129,895	12,710	2,335,993	2,170,412	92.9
1969	2,482,611	20,114	140,006	12,813	2,655,544	2,498,991	94.1
1970	2,736,697	18,656	146,656	13,975	2,915,984	2,752,829	94.4
1971	2,935,346	17,622*	159,318	14,058*	3,126,344*		

(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 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.

* Estimated

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

Levy (1) Year	Type	Levy	Collections (Gross) (2)	% of Collec- tion (3)
1965	Real Estate	581,835.12		
	Personal Property	73,442.91		
	Railroad	1,006.68		
	Total	<u>\$ 656,284.71</u>	<u>620,509</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>1,612,737</u>	<u>95.0%</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>1,900,691</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>2,167,529</u>	<u>92.7%</u>
1969	Real Estate	\$2,337,838.33		
	Personal Property	314,376.97		
	Railroad	3,328.60		
	Total	<u>\$2,655,543.90</u>	<u>2,487,810</u>	<u>93.7%</u>
1970	Real Estate	2,643,819.64		
	Personal Property	268,981.82		
	Railroad	3,182.56		
	Total	<u>\$2,915,984.02</u>	<u>2,752,829</u>	<u>94.4%</u>
1971	Real Estate	2,829,926.98		
	Personal Property	293,672.20		
	Railroad	2,745.26		
	Total	<u>3,126,344.44</u>		

(1) The levy year date lags the actual collection of taxes. The September 1969 tax levy is reflected on the April 1970 tax bill. Taxes are usually collected beginning in May 1970 and continue to be received during the 1970-71 fiscal year.

(2) This column represents all money received by the county treasurer. Prior to receipt of taxes by the college, 1½% for the county treasurer is deducted. Legal costs of collecting taxes and refunds to taxpayers are also deducted.

(3) 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>Current 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	2,655,544	2,487,810	93.9
1970	2,915,984	2,707,429	92.8
1971			

(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 percentage 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>	<u>1971-72</u>	<u>1972-73</u>
Taxes	\$958	502	372	346	357	313
Tuition	236	270	264	333	384	368
Charge-backs	224	292	242	181	114	103
State Aid	345	345	428	371	315	349
Voc.Ed. Act	98	100	72	52	33	37
Student Fees	8	8	9	32	31	31
Misc.Sources	38	23	28	20	17	11
Fund Balance	<u>(399)</u>	<u>(308)</u>	<u>(111)</u>	<u>(94)</u>	<u>83</u>	<u>83</u>
Total	<u>\$1508</u>	<u>\$1232</u>	<u>\$1304</u>	<u>\$1241</u>	<u>\$1334</u>	<u>\$1295</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>	<u>1971-72</u>	<u>1972-73</u>
Taxes	63.5%	40.8%	28.5%	27.9%	26.7%	24.1%
Tuition	15.6	21.9	20.3	26.8	28.8	28.4
Charge-backs	14.9	23.7	18.6	14.6	8.5	8.0
State Aid	22.9	28.0	32.8	29.9	23.7	27.0
Voc.Ed. Act	6.5	8.1	5.5	4.4	2.5	2.8
Student Fees	.5	.6	.7	2.5	2.3	2.4
Misc.Sources	2.5	1.9	2.1	1.6	1.3	.9
Fund Balance	<u>(26.4)</u>	<u>(25.0)</u>	<u>(8.5)</u>	<u>(7.7)</u>	<u>6.2</u>	<u>6.4</u>
Total	<u>100%</u>	<u>100%</u>	<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 were not comparable to a similar institution that has been in operation for many years. The number of students attending Harper each September were as follows:

1st year - 1967-68	1,800
2nd year - 1968-69	3,700
3rd year - 1969-70	5,300
4th year - 1970-71	6,400
5th year - 1971-72	7,200

It is to be noted that the new campus was equipped and staffed in 1969-70 for an anticipated enrollment of 5000 students.

In the first years of Harper's existence, significant changes in cost per student and the ratio of costs of specific functions to the total budget were apparent. The cost per student dropped sharply and the administrative costs and certain fixed costs dropped as a percentage of the budget. When Harper opened its door, the operating cost per student was \$1476. For 1972-73 it is projected to be \$1,253.

The following tables show the effect of Harper's growth on per student costs. The year 1971-72 is estimated for the month of June and the year 1972-73 is the new operating budget. The year 1973-74 was obtained from our long range financial plan.

Note: The current budget year costs per student have been prepared on the same basis as the preceding years for comparability. The actual current year budgets reflect allocations to emphasize the full accountability of each budget cost center.

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>	<u>1972-73</u>	<u>1973-74</u>
1. Instruction	817	700	654	665	722	689	
2. Learn.Res.Center	162	84	116	123	123	114	
3. Student Services	139	116	109	118	116	116	
4. Data Processing	54	91	74	84	83	88	
5. Inst.Research & Dev.	0	2	14	12	13	18	
6. Gen.Admin.	206	104	85	88	89	81	
7. Gen.Inst.Expense	<u>98</u>	<u>85</u>	<u>92</u>	<u>100</u>	<u>107</u>	<u>125</u>	
Total Cost Per Student (Operating)	1476	1182	1144	1190	1253	1231	
Add Cap.Outlay (Total for Year)	<u>32</u>	<u>49</u>	<u>160</u>	<u>74</u>	<u>81</u>	<u>64</u>	
	<u>1508</u>	<u>1231</u>	<u>1304</u>	<u>1264</u>	<u>1334</u>	<u>1295</u>	
Accounting Basis	Actual Cost	Actual Cost	Actual Cost	Actual Cost	Esti- mated	Budget	

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>	<u>1972-73</u>	<u>1973-74</u>
1. Instruction	55.3%	59.2%	57.2%	55.9%	57.7%	56.0%	
2. Learn.Res.Center	11.0	7.1	10.1	10.3	9.8	9.3	
3. Student Services	9.4	9.8	9.5	9.9	9.3	9.4	
4. Data Processing	3.7	7.7	6.5	7.1	6.6	7.0	
5. Inst.Res.& Develop.	0.0	.1	1.2	1.0	1.0	1.5	
6. Gen.Admin.	14.0	8.9	7.5	7.4	7.1	6.6	
7. Gen.Inst.Expense	<u>6.6</u>	<u>7.2</u>	<u>8.0</u>	<u>8.4</u>	<u>8.5</u>	<u>10.2</u>	
Total	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	
Accounting Basis	Actual Cost	Actual Cost	Actual Cost	Actual Cost	Est. Cost	Budget	

While tuition and state aid will increase proportionately with enrollment, the college's tax base per student is dropping dramatically. The assessed valuation per student has dropped from \$951,329 in 1967 to \$336,172 in 1972. In the space of several years the assessed valuation per student has decreased by 64%. 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>	(2) <u>1971-72</u>	(2) <u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
1. Instruction	817	700	654	665	722	689		
2. Learning Resource Cent.	162	84	116	123	123	114		
3. Student Services	139	116	109	118	116	116		
4. Data Processing	54	91	74	84	83	88		
5. Instit. Research & Devel.	0	2	14	12	13	18		
6. General Administrative	206	104	85	88	89	81		
7. Gen. Institutional Exp.	<u>98</u>	<u>85</u>	<u>92</u>	<u>100</u>	<u>107</u>	<u>125</u>		
 Total Cost Per Student (Operating)	1476	1182	1144	1190	1253	1231		
 Add Capital Outlay (Total for Year)	<u>32</u>	<u>49</u>	<u>160</u>	<u>74</u>	<u>81</u>	<u>64</u>		
	1508	1231	1304	1264	1334	1295		
 Add Building Fund	<u>148</u>	<u>177</u>	<u>210</u>	<u>236</u>	<u>253</u>	<u>265</u>		
 Total	<u>1656</u>	<u>1408</u>	<u>1514</u>	<u>1500</u>	<u>1587</u>	<u>1560</u>		
 Full-time Equivalent Students at Mid-term ⁽¹⁾	<u>1037</u>	<u>2241</u>	<u>3434</u>	<u>4066</u>	<u>4481</u>	<u>5439</u>		
 Charge-back	<u>34.50</u>	<u>34.50</u>	<u>24.76</u>	<u>22.54</u>	<u>21.85</u>	<u>21.70</u>		
Accounting Basis	Actual Cost	Actual Cost	Actual Cost	Actual Cost	Est. Cost	Budget		
 Assessed Valuation Per FTE Students	<u>\$951,329</u>	<u>519,393</u>	<u>370,320</u>	<u>357,140</u>	<u>367,567</u>	<u>336,172</u>		

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

(2) Restated for comparability with prior years.

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
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Bond and Interest Fund

2% x \$490.298		<u>9,806</u>
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GRAND TOTAL

\$1,683,787

$\$1,683,787 \div 1037 \text{ FTE Students} = \$1,623.71 \text{ Cost Per Pupil}$

$\$1,623.71 \div 30 \text{ hours} = \$54.12 \text{ Cost Per Hour}$

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.

F. Expenditures Involved in the
Compilation of Per Pupil Costs

Actual 1969-70 Per Pupil Cost;

Educational Fund

Instruction		2,243,792	
Learning Resource Services		397,439	
Student Services		373,100	
Data Processing		255,534	
General Administration		340,298	
General Institutional Expense		317,125	
Less Charge-backs		(13,789)	
Capital Outlay (12½% Depreciation)			
1965-66	\$ 935		
1966-67	8,034		
1967-68	4,185		
1968-69	13,631		
1969-70	<u>57,364</u>	<u>84,149</u>	

Total Educational Fund 3,997,648

Building Fund

General Administration		32,704	
Operation & Maintenance of Plant		550,712	
General Institutional Exp.		16,931	
Capital Outlay (12½% depreciation)			
1966-67	687		
1967-68	1,692		
1968-69	3,483		
1969-70	<u>78</u>	<u>5,940</u>	

Total Building Fund 606,287

Bond and Interest Fund

Interest Payments 1970-71 267,008

Site and Construction Fund

Equipment (12½% depreciation) 1966-70		68,414	
Bldg. Depreciation 1967-70		<u>80,622</u>	

Total Site & Construction Fund 149,036

GRAND TOTAL \$5,019,979

\$5,019,979 ÷ 3483 FTE Students = \$1,441 cost per pupil.
\$1,441.00 ÷ 30 hrs. = \$48.04 cost per hour

. Expenditures Involved in the
Compilation of Per Pupil Costs

Actual 1970-71 Per Pupil Cost:

<u>Educational Fund</u>		
Instruction	2,903,249	
Learning Resources	532,551	
Student Services	670,083	
Data Processing	(5,199)	
General Administration	476,094	
General Institutional	229,072	
Capital Outlay (12½% Depreciation) 1970-71	<u>30,240</u>	
 Total		 4,836,090
<u>Building Fund</u>		
Operation and Maintenance of Plant	838,607	
General Administration	41,327	
General Institutional	29,922	
Capital Outlay (12½% Depreciation)	<u>8,235</u>	
 Total Building Fund		 918,091
<u>Bond and Interest Fund</u>		
Interest Payments and Finance Charges		247,977
<u>Site and Construction Fund</u>		
Equipment (12½% depreciation) 1966-71	31,057	
Buildings (2% depreciation) 1966-71	<u>80,622</u>	
 Total Site and Construction Fund		 <u>111,679</u>
 GRAND TOTAL FOR COMPUTATION		 <u><u>\$6,113,837</u></u>

$\$6,113,837 \div 4114 \text{ FTE Students} = \$1486 \text{ cost per pupil.}$
 $\$1,486 \div 30 \text{ hrs.} = \$49.53 \text{ cost per hour.}$
 $\$49.53 - \$.18 \text{ state and federal fund} = \$49.35 \text{ total Harper cost.}$
 $\$49.35 - \$12.00 \text{ (tuition)} - \$15.50 \text{ (apportionment)} = \21.85 charge-
 $\text{back rate per hour.}$

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 four academic years, enrollment has soared by more than 370% from 1643 students in 1967 to 8100 students in 1972.

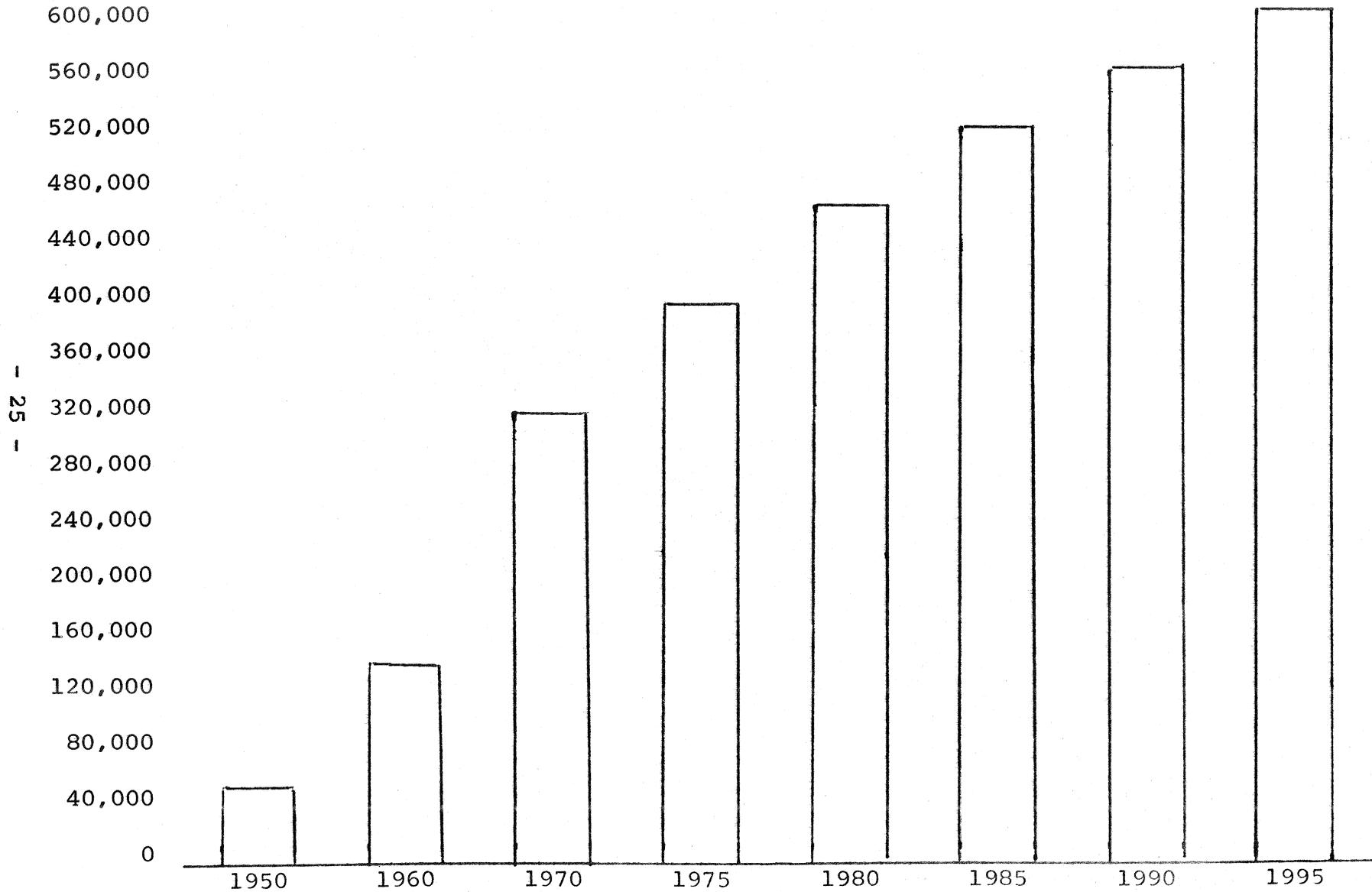
During this short period of time, Harper College has grown to rank in the upper 18% in enrollment of all colleges in the United States. This rapid growth will continue at a high level during the next five years to an enrollment of 12,400 students by 1975.

Harper College serves Elk Grove Township, Wheeling Township, Schaumburg Township, Palatine Township, and all of the Barrington High School District. The chart on page 24 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.

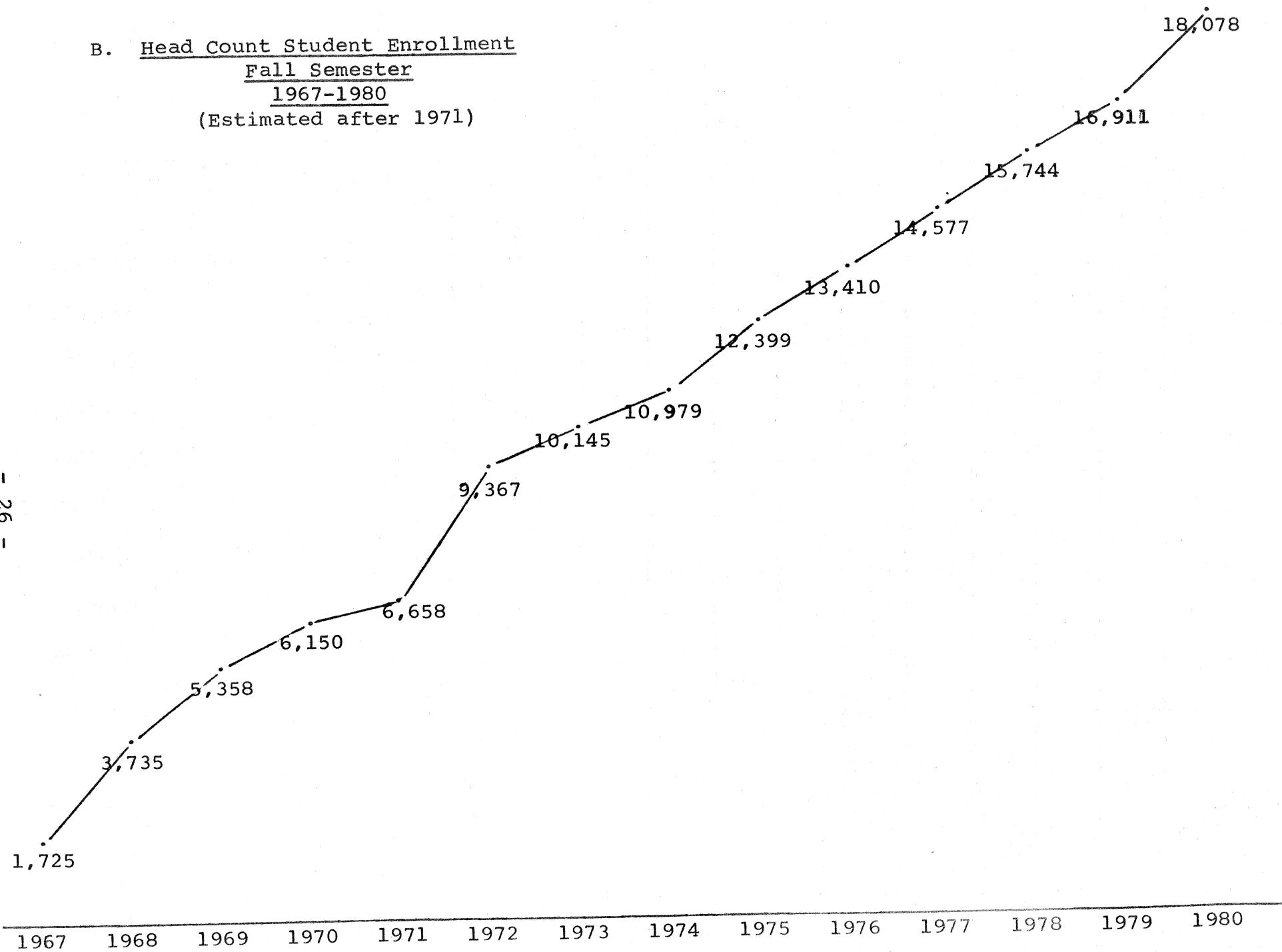
The tables and charts on the following pages illustrate Harper's population and enrollment growth patterns.

A. Population Growth 1950 to 1980
Harper College District
(1950-1970 Actual)

Thousands

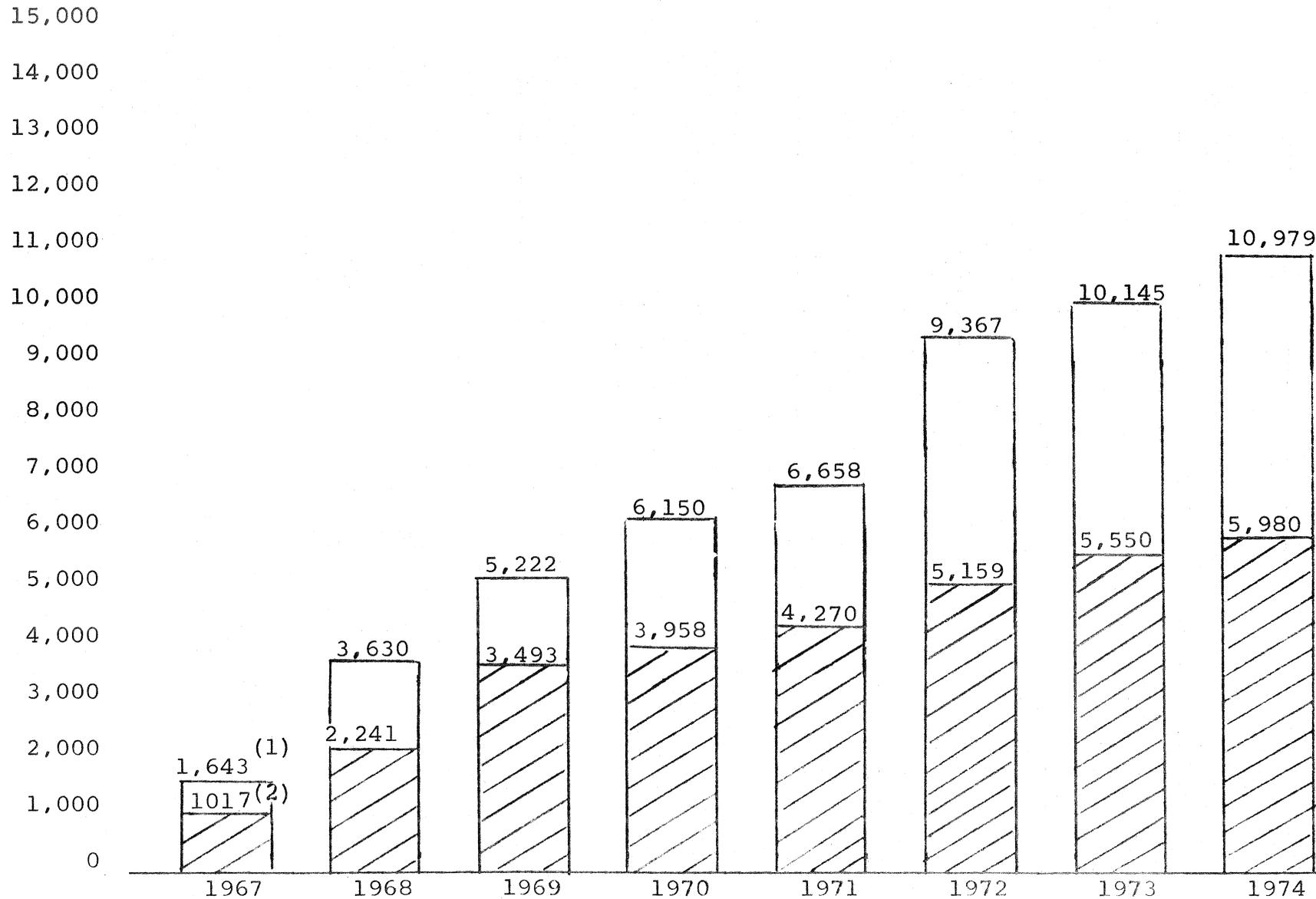


B. Head Count Student Enrollment
Fall Semester
1967-1980
(Estimated after 1971)



WILLIAM RAINEY HARPER COLLEGE

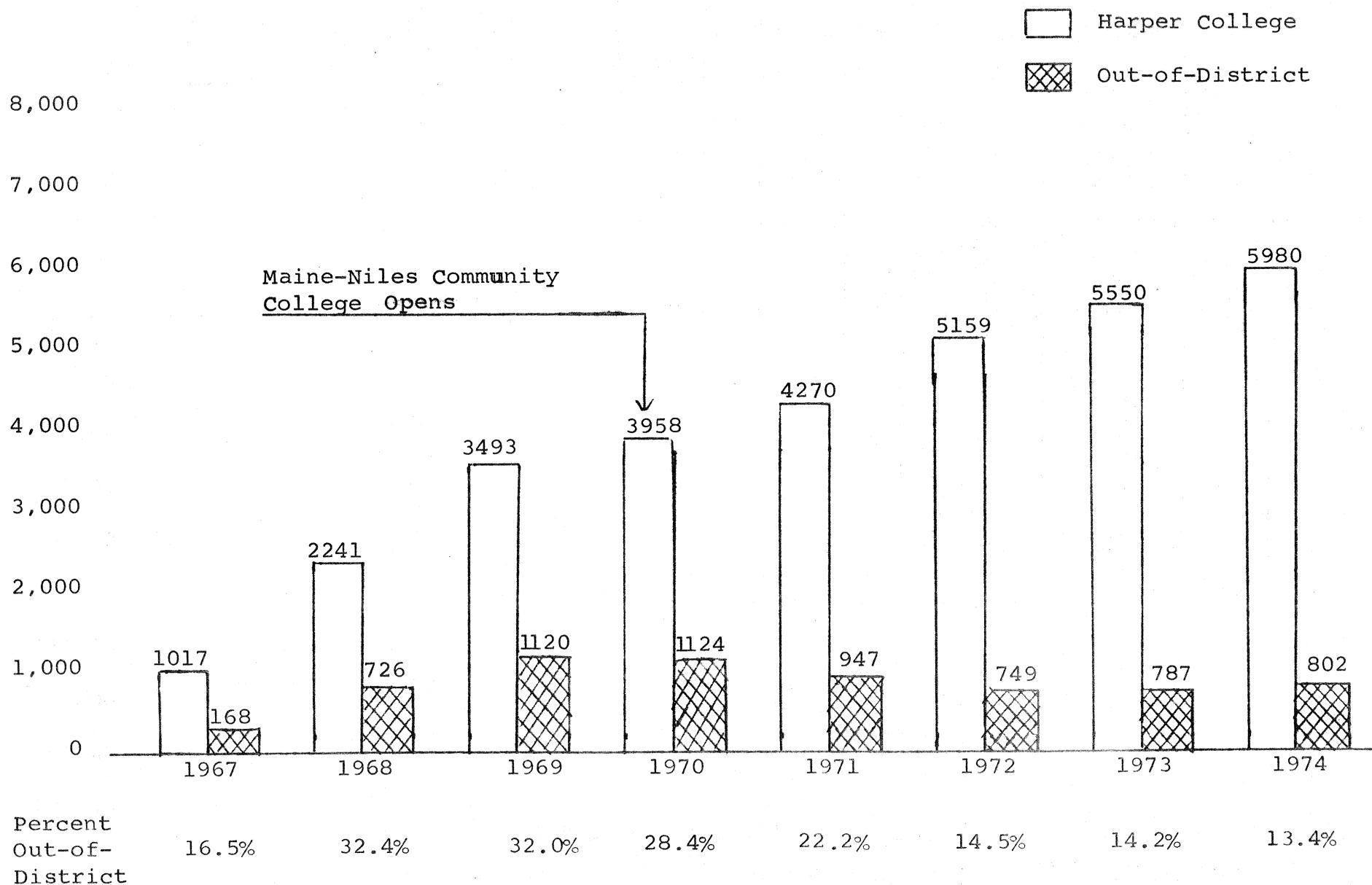
C. Enrollment History and Five Year Projection
1967-74
(1967-1971 Actual)



(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



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	2447	736	3,673		5,358	3003	2355	31.2
Mid-term (State Aid Claim)	52,408		736	3493.9	1120	5,222	2862	2360	30.2
End of Semester	50,835			15		9.3	14.3	5.03	
Mean Semester Hr. Load (Mid-term)									
<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	41,561		686	2770.7		4773	2003	2770	25.5
Mean Semester Hr.Load (Mid-term)				15		9.3	14.3	5.0	8.7

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	78.7	100.0	2.4	65.1	62.8	75.2	177.7	562.4
Fall 1970	588.0	830.2	171.4	464.7	438.1	527.3	940.9	3958.2
Spring 1971	498.1	743.1	125.3	414.9	432.2	443.3	904.5	3560.2
Summer 1971	71.5	110.9	--	85.8	78.4	80.5	210.9	637.8
Fall 1971	584.3	896.5	183.8	540.1	510.3	539.7	1015.7	4270.4
Spring 1972	561.5	691.2	167.1	465.9	459.3	432.8	983.5	3761.0
Summer 1972	84.4	112.9	--	71.6	70.0	80.8	189.6	609.3
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
PROJECTIONS OF FALL MID-TERM ENROLLMENTS TO 1995

<u>IN-DISTRICT</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>
ADULT POPULATION OF HARPER DISTRICT	173,968	183,626	189,148	198,029	206,911	215,793	258,069	294,474	328,668	358,925
HIGH SCHOOL SENIORS 1 YEAR BEFORE	5,509	5,821	6,483	6,710	7,276	7,636	9,555	11,097	12,425	13,377
PERCENT ATTENDING HARPER	19.8	18.2	19.3	20.4	24.1	25.5	36.3	39.7	42.0	43.4
NEW F-T NON ADULTS	1,092	1,059	1,252	1,422	1,847	2,117	3,464	4,406	5,218	5,799
PERCENT RETURNING OF NEW STUDENTS	55.4	82.7	80	80	80	80	78.5	78.5	78.5	78.5
RETURNING F-T NON-ADULTS	605	876	1,002	1,138	1,478	1,694	2,515	3,325	3,971	4,461
PERCENT P-T NON-ADULTS OF SENIORS	13.3	16.5	12.3	12.3	12.3	12.3	16.9	16.9	16.9	16.9
P-T NON-ADULTS	735	984	797	825	895	939	1,615	1,875	2,100	2,261
PERCENT P-T ADULTS OF POPULATION	.217	.248	.365	.365	.365	.365	.365	.365	.365	.365
F-T ADULTS (CREDIT)	362	456	690	723	755	788	942	1,075	1,200	1,310
PERCENT P-T ADULTS OF POPULATION	1.091	1.112	1.650	1.839	1.839	1.839	1.839	1.839	1.839	1.839
P-T ADULTS (CREDIT)	1,870	2,042	3,121	3,642	3,805	3,968	4,746	5,415	6,044	6,601
SUB-TOTAL F-T HEADS	2,059	2,391	2,944	3,283	4,080	4,599	6,921	8,806	10,389	11,570
SUB-TOTAL P-T HEADS	2,605	3,026	3,918	4,467	4,700	4,907	6,361	7,290	8,144	8,862
SUB-TOTAL FTE	2,833	3,363	4,115	4,622	5,461	6,026	8,824	10,953	12,764	14,140
% CONT. ED. OF ADULT POPULATION	.404	1.045	2.59	3.40	4.14	4.82	3.50	3.50	3.50	3.50
CONTINUING EDUCATION HEADCOUNT	693	1,919	3,600	4,900	6,200	7,500	9,000	10,300	11,500	12,600
CONTINUING EDUCATION FTE	49	168	254	346	438	530	636	728	813	890
EXTENSION HEADS	233	200	250	300	300	300	300	300	300	300
EXTENSION FTE	50	40	53	64	64	64	64	64	64	64
TOTAL IN-DISTRICT HEADS	5,590	7,536	10,712	12,950	15,280	17,306	22,582	26,696	30,333	33,332
TOTAL IN-DISTRICT FTE	2,776	3,571	4,413	5,032	5,963	6,620	9,524	11,745	13,641	15,094
<u>OUT-OF-DISTRICT</u>										
OAKTON	845	310	155	130	104	77	77	77	77	72
OTHER ESTABLISHED DISTRICTS	316	392	101	101	101	101	101	101	101	101
NORTHFIELD	115	192	431	450	470	490	577	664	700	735
HIGHLAND PARK	76	115	244	294	330	319	373	428	529	630
NEW TRIER	102	134	146	183	220	256	256	256	256	256
OTHER NON-ESTABLISHED DISTRICTS	67	97	155	170	185	200	223	246	270	293
TOTAL OUT-OF-DISTRICT HEADS	1,521	1,240	1,232	1,328	1,410	1,443	1,607	1,772	1,933	2,092
TOTAL OUT-OF-DISTRICT FTE	1,125	908	918	989	1,050	1,075	1,177	1,297	1,415	1,532
<u>FINAL TOTALS</u>										
TOTAL HEADS	7,111	8,776	11,944	14,278	16,690	18,749	24,187	28,468	32,266	35,424
TOTAL FTE	4,057	4,479	5,331	6,021	7,013	7,695	10,701	13,042	15,056	16,626
DAY FTE	2,908	3,142	3,752	4,183	4,853	5,293	7,636	9,457	11,009	12,199
DAY HEADS	3,422	4,018	5,019	5,596	6,492	7,081	9,486	11,640	13,486	14,915

October 15, 1971

Educational Fund

July 31, 1972

B. Long-Range Financial Plan
Estimated Accrued Revenue
1967-1977

	<u>1967-68¹</u>	<u>1968-69¹</u>	<u>1969-70¹</u>	<u>1970-71¹</u>	<u>1971-72²</u>	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>	<u>1976-77</u>
Taxes	994,000	1,125,000	1,278,000	1,407,000	1,600,000	1,700,000	1,915,000	2,106,000	2,317,000	2,549,000
Tuition Students	245,000	602,000	908,000	1,354,200	1,722,200	2,000,000	2,408,000	2,799,000	3,322,000	3,595,000
Student Fees	8,000	19,000	32,000	127,700	140,000	169,000	187,000	217,000	240,000	259,000
Charge-backs	232,000	654,000	832,000	736,000	510,000	560,000	609,000	616,000	630,000	614,000
State Apportionment										
Total	358,000	774,000	1,573,200	1,909,700	2,063,000	2,600,000	3,100,000	4,050,000	4,460,000	5,340,000
Less Building Fund			(101,200)	(400,000)	(650,000)	(700,000)	(820,000)	(770,000)	(800,000)	(750,000)
	<u>358,000</u>	<u>774,000</u>	<u>1,472,000</u>	<u>1,509,700</u>	<u>1,413,000</u>	<u>1,900,000</u>	<u>2,280,000</u>	<u>3,280,000</u>	<u>3,660,000</u>	<u>4,590,000</u>
Board of Voc/Ed.										
Per Credit Hour	102,000	197,000	246,000	211,800	150,000	200,000	200,000	200,000	200,000	200,000
Computer Rental		27,000		9,000						
Federal Resources		8,000	21,000 ^f	5,600	3,000					
Int. on Investments	14,000	43,000	70,500	65,500	66,000	50,000	43,300	26,000		
Other Revenue			6,000	8,500	6,000	10,000	10,000	11,000	11,000	11,000
TOTAL CURRENT YR. REVENUE	<u>1,953,000</u>	<u>3,449,000</u>	<u>4,865,500</u>	<u>5,435,000</u>	<u>5,610,200</u>	<u>6,589,000</u>	<u>7,652,300</u>	<u>9,255,000</u>	<u>10,380,000</u>	<u>11,818,000</u>
Fund Balance Beginning	815,000	1,205,000	1,895,000	2,282,500	2,669,800	2,300,000	1,842,182	1,292,754	794,211	29,021
Less Expenditures	<u>1,563,000</u>	<u>2,759,000</u>	<u>4,478,000</u>	<u>5,047,700</u>	<u>5,980,000</u>	<u>7,046,818³</u>	<u>8,201,728</u>	<u>9,753,543</u>	<u>11,145,190</u>	<u>12,538,868</u>
Fund Balance Ending	<u>1,205,000</u>	<u>1,895,000</u>	<u>2,282,500</u>	<u>2,669,800</u>	<u>2,300,000</u>	<u>1,842,182</u>	<u>1,292,754</u>	<u>794,211</u>	<u>29,021</u>	<u>(691,847)</u>
	(1) Actual, (2) Estimated, (3) Includes \$200,000 equipment for facilities under construction									
Cost Per Student:										
Operating	1,476	1,182	1,144	1,181	1,253	1,231	1,280	1,331	1,384	1,439
Capital Outlay	32	49	160	60	81	64	48	28	25	47
Total	<u>1,508</u>	<u>1,231</u>	<u>1,304</u>	<u>1,241</u>	<u>1,334</u>	<u>1,295</u>	<u>1,328</u>	<u>1,359</u>	<u>1,409</u>	<u>1,486</u>
FTE Enrollment	<u>1,037</u>	<u>2,241</u>	<u>3,434</u>	<u>4,066</u>	<u>4,481</u>	<u>5,439</u>	<u>6,176</u>	<u>7,177</u>	<u>7,910</u>	<u>8,438</u>

July 31, 1972

EDUCATIONAL FUND
Long Range Financial Plan
 C. Estimated Revenue and Expenditures--Cash Basis
1967-1977

	<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>1975-76</u>	<u>1976-77</u>
Taxes	962,000	884,000	1,647,000	694,000	2,252,000	1,660,000	1,836,000	2,019,900	2,222,300	2,445,000
Tuition--Students	245,000	624,000	960,000	1,397,500	1,722,000	2,000,000	2,408,000	2,799,000	3,322,000	3,595,000
Student Fees	8,000	19,000	32,000	127,700	140,000	169,000	187,000	217,000	240,000	259,000
Charge-backs	232,000	652,000	565,000	1,008,400	430,200	633,200	607,500	615,800	629,500	614,500
State Apportionment										
Total	358,000	709,000	1,638,200	1,910,000	2,067,000	2,600,000	3,100,000	4,050,000	4,460,000	5,340,000
Less Building Fund	<u>0</u>	<u>0</u>	<u>(101,200)</u>	<u>(400,000)</u>	<u>(650,000)</u>	<u>(700,000)</u>	<u>(820,000)</u>	<u>(770,000)</u>	<u>(800,000)</u>	<u>(750,000)</u>
	<u>358,000</u>	<u>709,000</u>	<u>1,537,000</u>	<u>1,510,000</u>	<u>1,417,000</u>	<u>1,900,000</u>	<u>2,280,000</u>	<u>3,280,000</u>	<u>3,660,000</u>	<u>4,590,000</u>
Board of Voc/Ed.										
Per Credit Hour	0	70,000	197,000	330,300	225,000	200,000	200,000	200,000	200,000	200,000
Computer Rental	0	0	27,000							
Federal Resources	0	8,000	21,000	5,600	3,000					
Int. on Investments	14,000	40,000	68,000	66,000	40,700	50,000	43,300	26,000	2,600	--
Other Revenue			6,000	7,500	10,000	10,000	10,000	11,000	11,000	11,000
TOTAL CURRENT YR. REVENUE	1,819,000	3,006,000	5,060,000	5,147,000	6,239,900	6,622,200	7,571,800	9,168,700	10,287,400	11,714,500
Fund Balance Beginning	60,000	530,000	819,000	1,723,000	1,730,000	2,014,000	1,696,100	1,078,600	648,900	(69,700)
Less Expenditures	<u>1,349,000</u>	<u>2,717,000</u>	<u>4,156,000</u>	<u>5,140,000</u>	<u>5,955,900</u>	<u>6,940,100</u>	<u>8,189,300</u>	<u>9,598,400</u>	<u>11,006,000</u>	<u>12,399,600</u>
Fund Balance Ending	<u>530,000</u>	<u>819,000</u>	<u>1,723,000</u>	<u>1,730,000</u>	<u>2,014,000</u>	<u>1,696,100</u>	<u>1,078,600</u>	<u>648,900</u>	<u>(69,700)</u>	<u>(754,805)</u>
Pessimistic*										
Fund Bal. Ending						<u>422,148</u>	<u>362,515</u>	<u>(384,548)</u>	<u>(1,429,029)</u>	<u>(2,432,511)</u>

*Assumes no early taxes collected and out-of-district students at one-half of predicted level.

Assumptions Regarding Anticipated Increase in Revenue Taxes

It is assumed that the assessed valuation which is the basis of Harper College's levy will increase 10.5% each fiscal year.

Tuition--Students

Tuition receipts are based on projected student enrollments. Increase in tuition rates are forecast as follows:

1972-73	\$12.00 per hour (current tuition)
1973-74	13.00 " "
1974-75	13.00 " "
1975-76	14.00 " "
1976-77	14.00 " "

Student Fees

It is assumed that the increase in student fees will be proportional to the increase in full-time enrollment.

Charge-backs to Other Districts

It is assumed that we will lose approximately 92 full-time equivalent out-of-district students in the current budget year, and gain 38 full-time equivalent students in fiscal 1973-74, and in fiscal 1974-75 out of district enrollments will rise slightly and thereafter remain fairly constant.

State Apportionment

State apportionment is based on projected student enrollments. It is anticipated that the State of Illinois will increase state apportionment according to the following schedule:

1972-73	\$16.50 per hour
1973-74	16.50 " "
1974-75	18.50 " "
1975-76	18.50 " "
1976-77	20.50 " "

In addition, allowance has been made for additional funding of \$2.50 per semester hour for non-business vocational courses.

Board of Vocational Education

Reimbursement for Vocational Education courses is extremely difficult to predict and the financial plan anticipates that such reimbursement will remain constant at \$200,000.

Federal Resources

It is assumed that we will receive no federal funding direct to the Educational Fund.

Interest on Investments

Interest on investments is calculated on anticipated temporary unused cash balances.

Other Revenue

Other revenue is primarily the receipts from the Dental Hygiene Clinic.

Rationale Used in Five Year Projections

Taxes

It is assumed that 55% of the taxes accrued in a given fiscal year will be collected in that year. This is true in most years, but on occasion tax collections are delayed and this causes problems in that particular year.

Tuition--Students

It is assumed that all student tuition will be collected in the year in which it is budgeted.

Student Fees

It is assumed that all student fees will be collected in the year in which they are budgeted.

Charge-backs to Other Districts

It is assumed that 3% of the charge-backs will remain uncollected at the end of each fiscal year.

State Apportionment

It is assumed that state apportionment will be collected in the year in which budgeted.

Board of Vocational Education

It is assumed that 40% of the budgeted revenue from the Board of Vocational Education will be received in the succeeding budget year.

Federal Resources

It is assumed that no revenue will be received from federal resources in the current or succeeding four years.

Interest on Investments

It is assumed that approximately 90% of the budgeted interest on investments will be received in the current fiscal year.

Other Revenue

It is assumed that all budgeted other revenue will be received in the current fiscal year.

BUILDING FUND

July 31, 1972

D. Long-Range Financial Plan

Estimated Revenue and Expenditures--Cash Basis--1967-77

	1967-68	1968-69	1969-70	1970-71	1971-72	1972-73	1973-74	1974-75	1975-76	1976-77
	Cash	Cash	Cash	Cash	Cash	Cash	Cash	Cash	Cash	Cash
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Taxes	347,700	319,200	598,600	251,200	783,000	603,700	667,800	734,500	808,100	889,000
Student Fees and Fines	--	1,800	20,700	24,200	22,000	25,000	27,500	32,000	35,200	37,600
State Apportionment	--	--	101,200	400,000	650,000	700,000	820,000	770,000	800,000	750,000
Rentals and Other	1,600	300	800	1,000	3,000	3,000	4,000	4,000	4,000	4,000
Int. on Investments	<u>9,200</u>	<u>12,300</u>	<u>7,300</u>	--	--	--	--	--	--	--
Tot. Current Yr. Revenue	358,500	333,600	728,600	676,400	1,458,000	1,331,700	1,519,300	1,540,500	1,647,300	1,680,600
Fund Bal. Beginning	<u>85,000</u>	<u>245,100</u>	<u>94,400</u>	<u>114,800</u>	<u>(197,400)</u>	<u>124,900</u>	<u>15,577</u>	<u>24,212</u>	<u>1,952</u>	<u>36,132</u>
Total Cash Available	443,500	578,700	823,000	791,200	1,260,600	1,456,600	1,534,877	1,564,712	1,649,252	1,716,732
Less Expenditures	<u>198,400</u>	<u>482,700</u>	<u>708,200</u>	<u>988,600</u>	<u>1,135,700</u>	<u>1,441,023</u>	<u>1,510,665</u>	<u>1,562,760</u>	<u>1,613,120</u>	<u>1,672,310</u>
Fund Balance, Ending	<u>\$245,100</u>	<u>96,000</u>	<u>114,800</u>	<u>(197,400)</u>	<u>124,900</u>	<u>15,577</u>	<u>24,212</u>	<u>1,952</u>	<u>36,132</u>	<u>44,422</u>

BUILDING FUND
E. Long-Range Financial Plan
Estimated Revenue and Expenditures--Accrual Basis

July 31, 1972

	1967-68 Accrual Budget ¹	1968-69 Accrual Budget ¹	1969-70 Accrual Budget ¹	1970-71 Accrual Budget ¹	1971-72 Accrual Budget ²	1972-73 Accrual Budget	1973-74 Accrual Budget	1974-75 Accrual Budget	1975-76 Accrual Budget	1976-77 Accrual Budget
Taxes	361,000	403,900	464,600	511,600	588,000	632,000	696,000	766,000	843,000	927,000
Student Fees and Fines	--	1,800	20,700	24,200	22,000	25,000	27,500	32,000	35,200	37,600
State Apportionment	--	--	101,200	400,000	650,000	700,000	820,000	770,000	800,000	750,000
Rentals and Other	1,600	4,700	800	1,500	1,000	3,000	3,000	4,000	4,000	4,000
Int.on Investments	<u>9,200</u>	<u>12,300</u>	<u>7,300</u>	--	--	--	--	--	--	--
Tot.Current Yr.Revenue	\$371,800	427,700	594,600	937,300	1,261,000	1,360,000	1,546,500	1,572,000	1,682,200	1,718,600
Fund Bal. Beginning	350,400	410,200	440,900	313,100	274,700	400,000	318,977	354,812	364,052	433,132
Less Expenditures	<u>312,000</u>	<u>397,000</u>	<u>722,400</u>	<u>975,700</u>	<u>1,135,700</u>	<u>1,441,023</u>	<u>1,510,665</u>	<u>1,562,760</u>	<u>1,613,120</u>	<u>1,672,310</u>
Fund Balance, Ending	<u>\$410,200</u>	<u>440,900</u>	<u>313,100</u>	<u>274,700</u>	<u>400,000</u>	<u>318,977</u>	<u>354,812</u>	<u>364,052</u>	<u>433,132</u>	<u>479,422</u>
Cost Per Student	300	177	210	240	253	265	245	218	204	198
FTE Enrollment	<u>1,037</u>	<u>2,241</u>	<u>3,434</u>	<u>4,066</u>	<u>4,481</u>	<u>5,439</u>	<u>6,176</u>	<u>7,177</u>	<u>7,910</u>	<u>8,438</u>

1. Actual
2. Estimated

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 - preliminary revenue and expenditure estimates are completed.
6. December - January - Budget requests from staff are received, tabulated, and long-range implications charted.
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 - Notice of level of State Aid received.

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 Report are finalized for the previous year	Salary Committee formed by the staff Budget estimates started	Tax Survey completed Enrollment Study begun	Budget Estimates requested from faculty Budget Calendar completed

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

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

The fiscal year is from July 1 to June 30.

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 over a long term 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
During the past several years, it has been difficult to project the amount of vocational technical reimbursement which will be available to support programs. Currently reimbursement is based upon the semester hours of vocational education credit hours produced. The rate is subject to total funds available.
13. Non-resident Tuition Income
As new community colleges are formed, non-resident tuition (charge-back) will be reduced significantly. This will result in a significant drop in income that will need to be replaced as this income decreases.

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. Restricted Purposes 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, inter-collegiate athletics, child care laboratory school, community counseling center, community services, 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 a different bank. 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 1971 is 20.0¢ per \$100 of equalized assessed valuation. This means that a home with an equalized assessed valuation of \$10,000 would pay the district \$20.00 in property taxes through the Township or Cook County Collector.

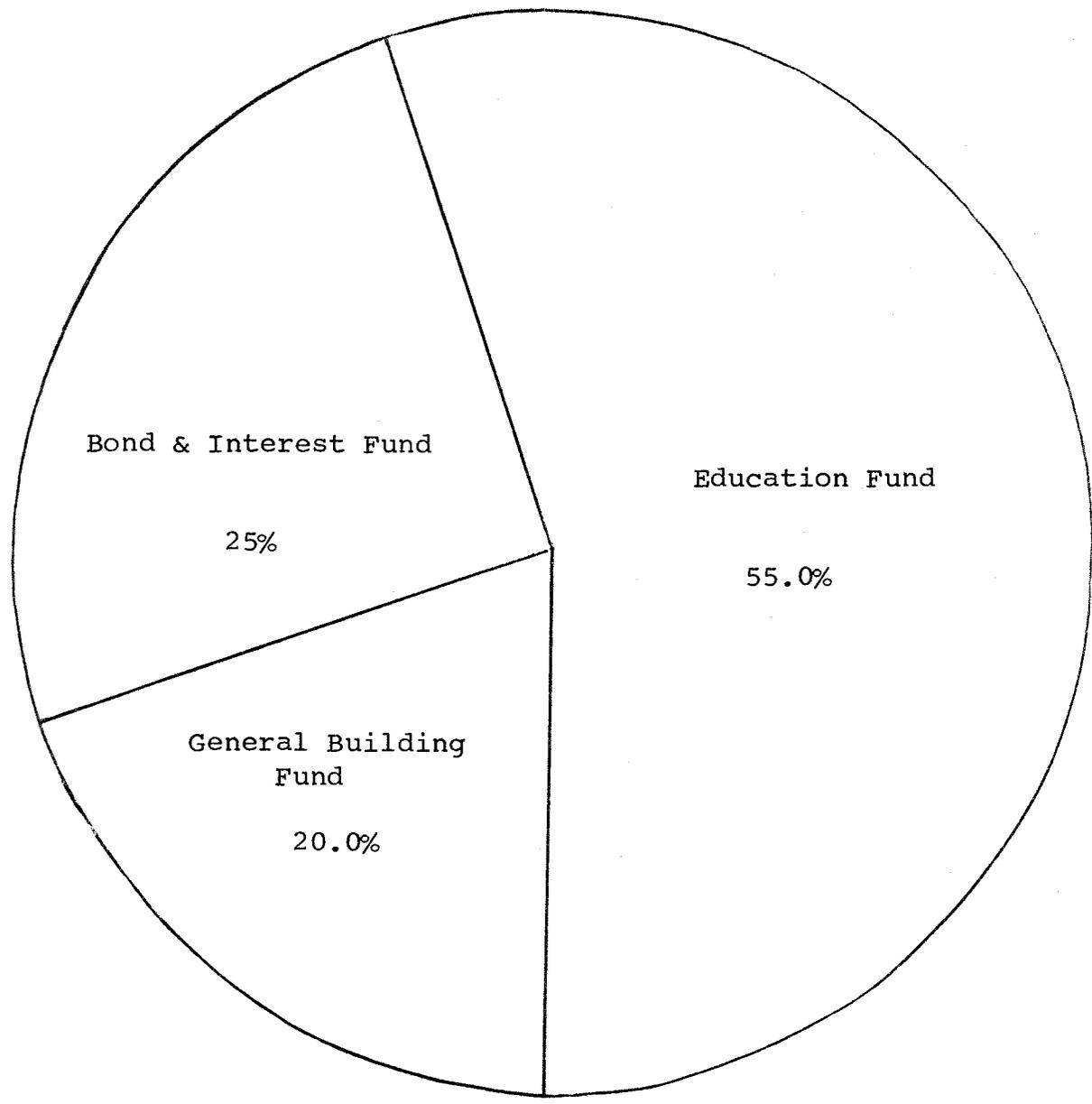
Each fund has a separate tax rate that totals approximately 20.0¢ per \$100 of equalized assessed valuation as follows:

	<u>1965</u>	<u>1966</u>	<u>1967</u>	<u>1968</u>	<u>1969</u>	<u>1970</u>	<u>1971</u>
Educational Fund Tax Rate	0	.11	.11	.11	.11	.11	.11
Building Fund Tax Rate	0	.04	.04	.04	.04	.04	.04
Bond & Int.Fund Tax Rate	0	.066	.056	.062	.056	.056	.050
Total Tax Rate	<u>0</u>	<u>21.6¢</u>	<u>20.6¢</u>	<u>21.2¢</u>	<u>20.6¢</u>	<u>20.6¢</u>	<u>20.0¢</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
1971 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>	<u>1970</u>	<u>1971</u>	<u>1972</u>
State	--	--	--	--	--	--	--
County . . . . .	.374	.388	.414	.422	.514	.562	
Forest Preserve . . .	.060	.058	.068	.060	.078	.080	
Town.	-----No Levy-----				.028	.036	
Gen'l. Assistance . .	-----No Levy-----				.018	.012	
Road and Bridge . . .	.070	.062	.056	.048	.048	.046	
Sub.T.B.Sanitarium .	.036	.022	.014	.024	.024	.026	
Northwest Mosquito							
Abate.Dist. . . . .	.022	.022	.020	.020	.018	.018	
Metro.Sanit.Dist.							
Greater Chicago . .	.298	.288	.334	.314	.232	.304	
Metro.San.Dist. Chgo.							
No Bond . . . . .	.284	.286	.328	.314	.232	.304	
Village--Arl.Heights	.626	.618	.636	.668	.766	.700	
Arl.Hts.Park Dist.. .	.234	.256	.350	.442	.380	.350	
City--Des Plaines . .	.652	.732	.868	.550	.722	.910	
Village--Elk Grove Vil.	.500	.462	.504	.598	.662	.646	
Village--Mt.Prospect	.530	.394	.350	.278	.584	.596	
Mt.Pros.Pk.Dist. . . .	.256	.252	.258	.366	.390	.402	
City--Rolling Mead. .	.452	.390	.398	.386	.374	--	
Roll.Mead.Pk.Dist. . .	.306	.268	.268	.516	.456	.434	
Elk Grove Rural Fire							
Protect.Dist. . . . .	.092	.100	.100	.134	.128	.136	
Elk Grove Pk.Dist. . .	.150	.202	.246	.262	.264	.266	
Palatine Rural Fire							
Protect.Dist. . . . .	.052	.054	.068	.086	.060	.058	
Roselle Fire Prot.Dist.	.126	.100	.200	.200	.204	.204	
Roll.Mead.Fire							
Protect.Dist. . . . .	.150	.218	.250	.428	.428	.406	
School Dist.#15--							
Palatine	2.092	2.198	2.270	2.480	2.524	2.526	
S.D.#25--Arl.Hts. . . .	2.452	2.546	2.816	2.930	2.890	2.900	
S.D.#54--Schaumburg . .	2.176	2.192	2.700	2.714	2.888	2.892	
S.D.#57--Mt.Pros. . . .	2.136	2.220	2.538	2.608	2.634	2.604	
S.D.#59--ElkGrove Town.	2.234	2.224	2.400	2.410	2.448	2.558	
High S.D.#214	1.910	1.966	2.012	2.272	2.474	2.516	
HARPER COLLEGE #512 . .	.216	.206	.212	.206	.206	.200	
Non High School Bond	--	--	--	--	--	--	
Forest View Fire							
Protect.Dist. . . . .	.126	.100	.100	.200	.364	--	

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>	<u>1970</u>	<u>1971</u>	<u>1972</u>
Elk Grove Village	1635	5.856	5.848	6.274	6.636	7.030	7.270	
Mount Prospect	1616	5.908	5.828	6.276	6.618	7.264	7.402	
Arlington Heights	1613	6.284	6.380	6.926	7.406	7.692	7.750	
Des Plaines	1642	6.114	6.168	6.650	6.692	7.216	7.670	
City of Rolling Meadows	1637	5.906	6.028	6.740	7.410	7.802	7.532	

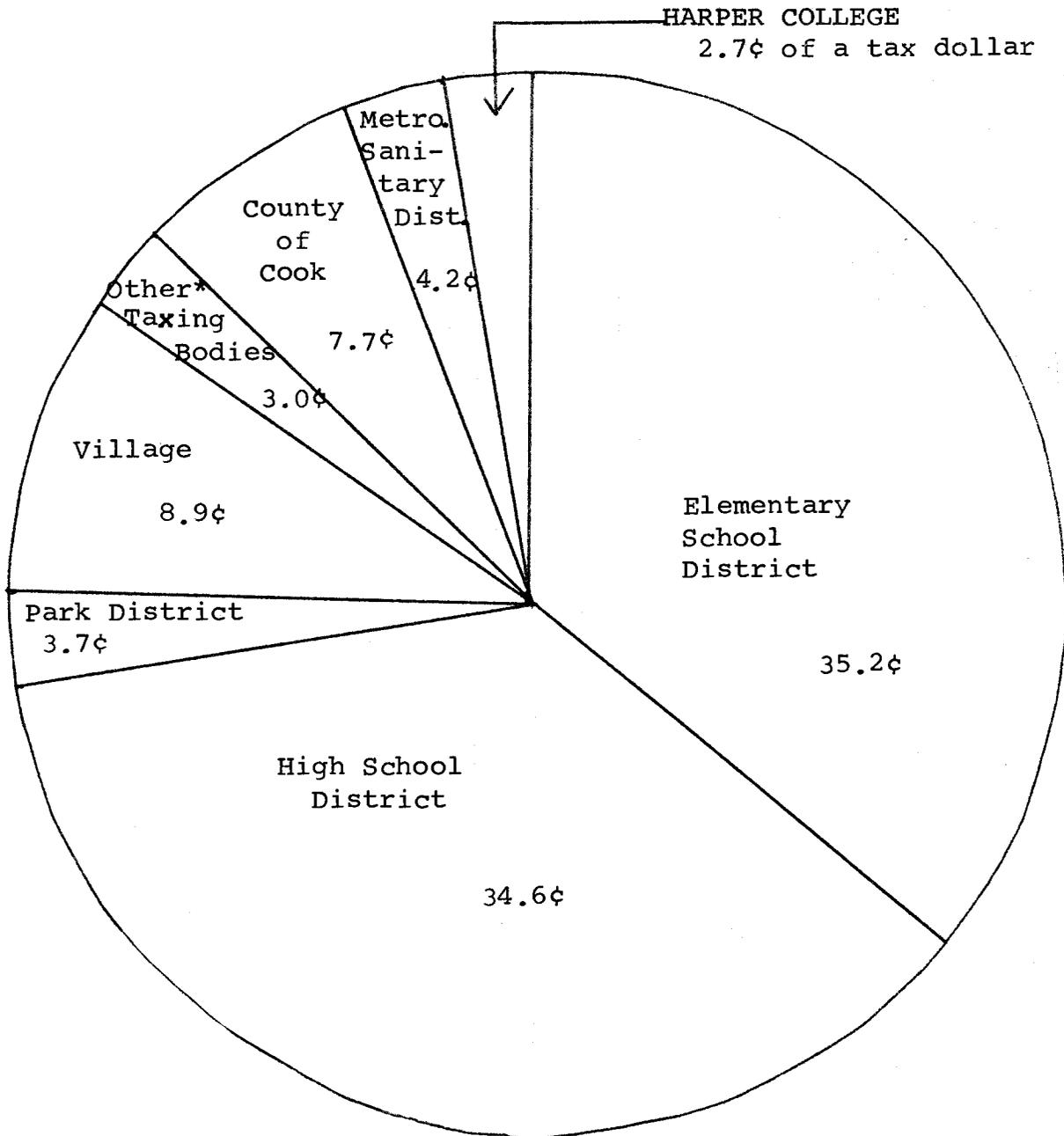
It should be pointed out that taxes on a home with an equalized assessed valuation of \$10,000 would pay considerably more than \$20.00 in property taxes. The total tax rate for a typical township, for example, is approximately \$7.27 per \$100.00 of equalized assessed valuation. Of this \$7.27 tax rate, college district #512's tax rate is \$.200.

Taxes on a home assessed at \$10,000 in a typical township would be approximately \$727.00. Of this \$727.00, college district #512 receives \$20.00.

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)
1971 Taxes



- *1. Forest Preserve
- 2. Roads and Bridges
- 3. Suburban Tuberculosis Sanitarium
- 4. N.W. Mosquito Abatement District
- 5. Town
- 6. General Assistance

XI. Educational Fund Explained

Of all the funds, the Educational Fund is the largest. It spends 55.0% 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 3.8% 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 24.8% 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 29.2% of its income from student tuition. Resident tuition is \$12.00 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 8.2% 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 2.5% 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 .9% of its income from miscellaneous sources, such as interest on investments.

D. State Resources

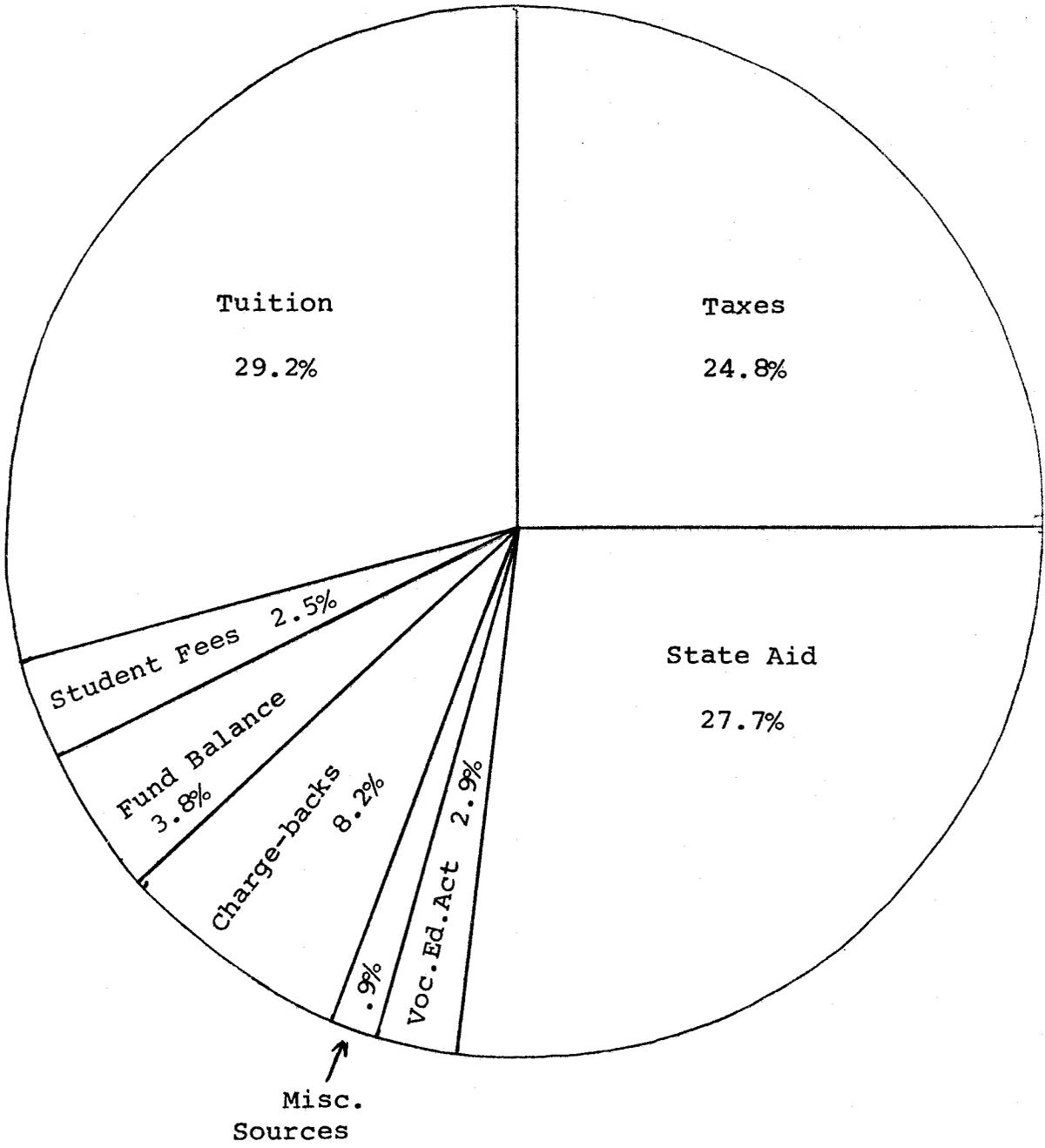
1. Harper College obtains 27.7% of its income from state aid. The State of Illinois reimburses the college at the rate of \$16.50 per semester hour of credit taken by students, plus \$2.50 per semester hour for non-business vocational courses. This formula is based on mid-term enrollment.
2. Harper College obtains 2.9% of its income from the Board of Vocational Education and Rehabilitation.

E. Federal Resources

It is anticipated that the Educational Fund will receive no direct support from the federal government in 1972-73. There is some support for specific programs in the current budget year, but this revenue is accounted for in the Restricted Purposes Fund.

Harper College will continue its efforts to obtain additional federal funding, but no such revenue is forecast in the current year budget or the five year plan.

F. Source of One Dollar of Income
Educational Fund
1972-73



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, financial aids and placement, athletic program, counseling, health, 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. 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

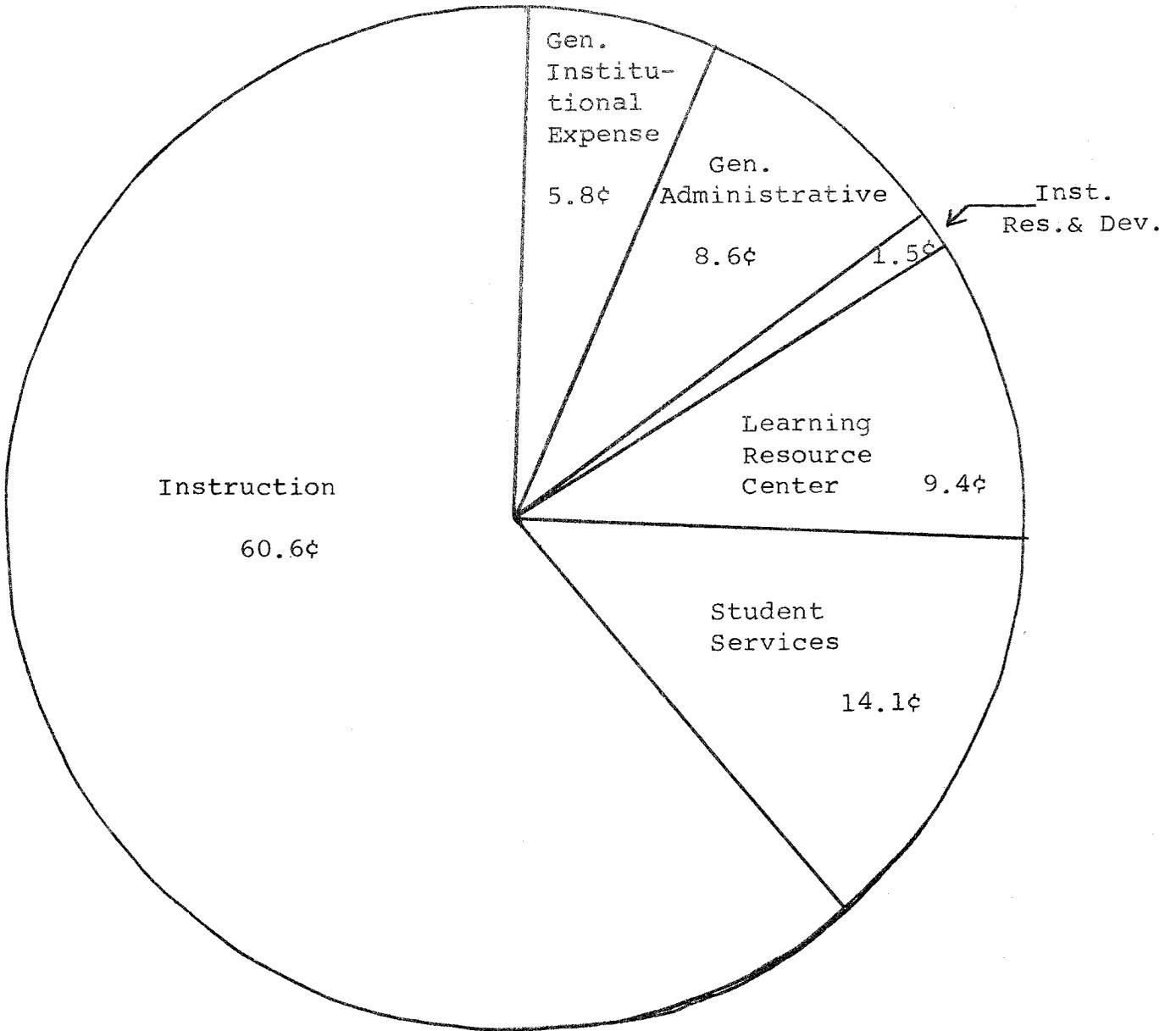
Operation of plant consists of the housekeeping activities necessary in order to keep the physical facilities open and ready for use. Maintenance of plant consists of those activities necessary to keep the grounds, buildings, and equipment operating efficiently. It also includes all equipment, materials, 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
1972-73



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 55% of each tax dollar received by the district while the Bond and Interest Fund receives approximately 25%.

In terms of dollars this means that of the approximately \$20.00 received by the district from a home with an equalized assessed value of \$10,000, the Bond and Interest Fund receives \$5.00. 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 6.0% 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.

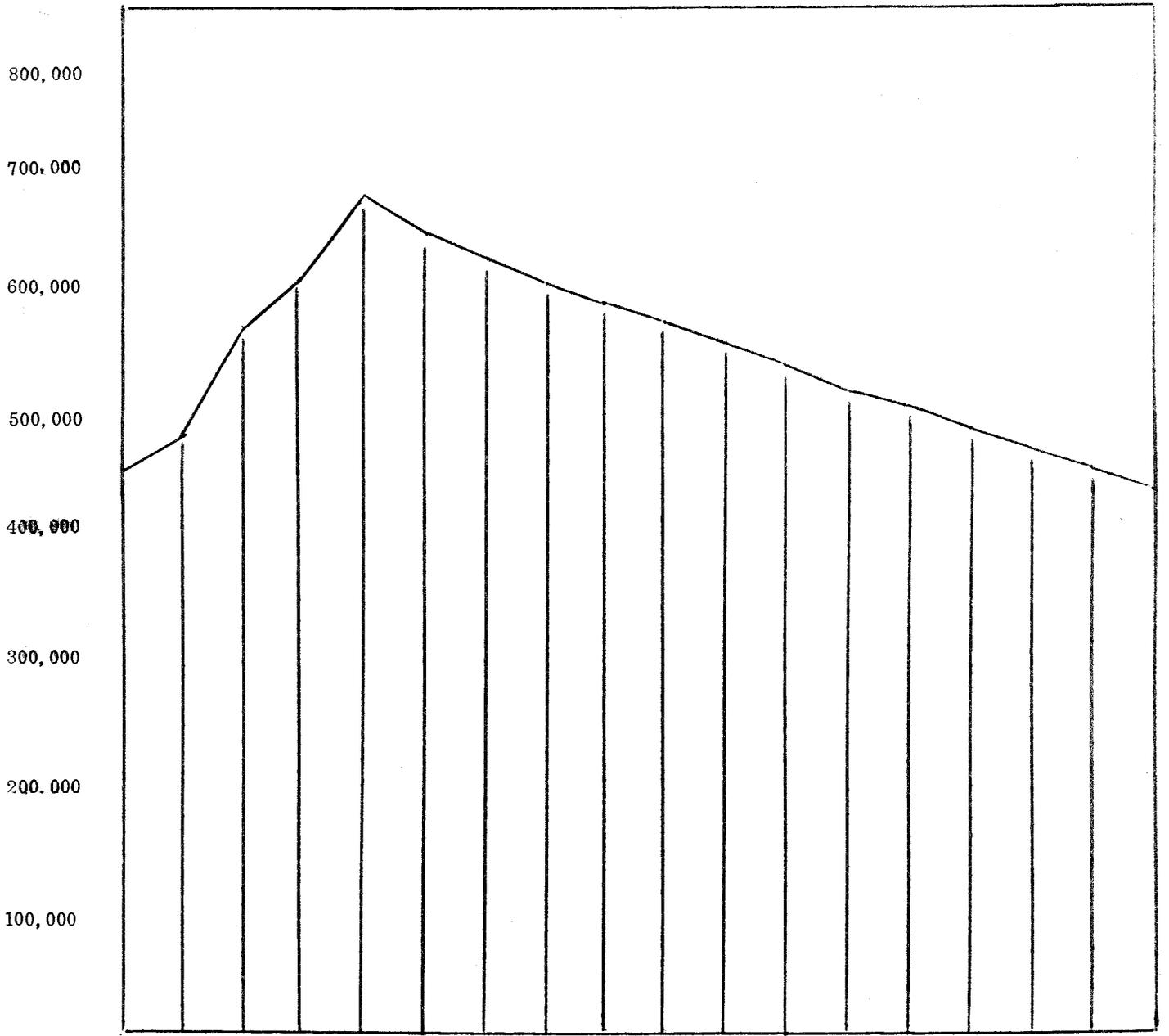
The district's ability to schedule bonds for retirement at any time during the life of the bond issue is one of two reasons that the tax rate can be maintained at a constant or declining rate. The other reason is that the assessed valuation, sometimes called the tax base, is expanding as the area grows.

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

A. SCHEDULE OF PRINCIPAL AND INTEREST PAYMENTS
1967-1984

Dollars



Fiscal Years 1967-68 68-69 69-70 70-71 71-72 72-73 73-74 74-75 75-76 76-77 77-78 78-79 79-80 80-81 81-82 82-83 83-84 84-85

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

1966-1973

(1972-73 Estimated)

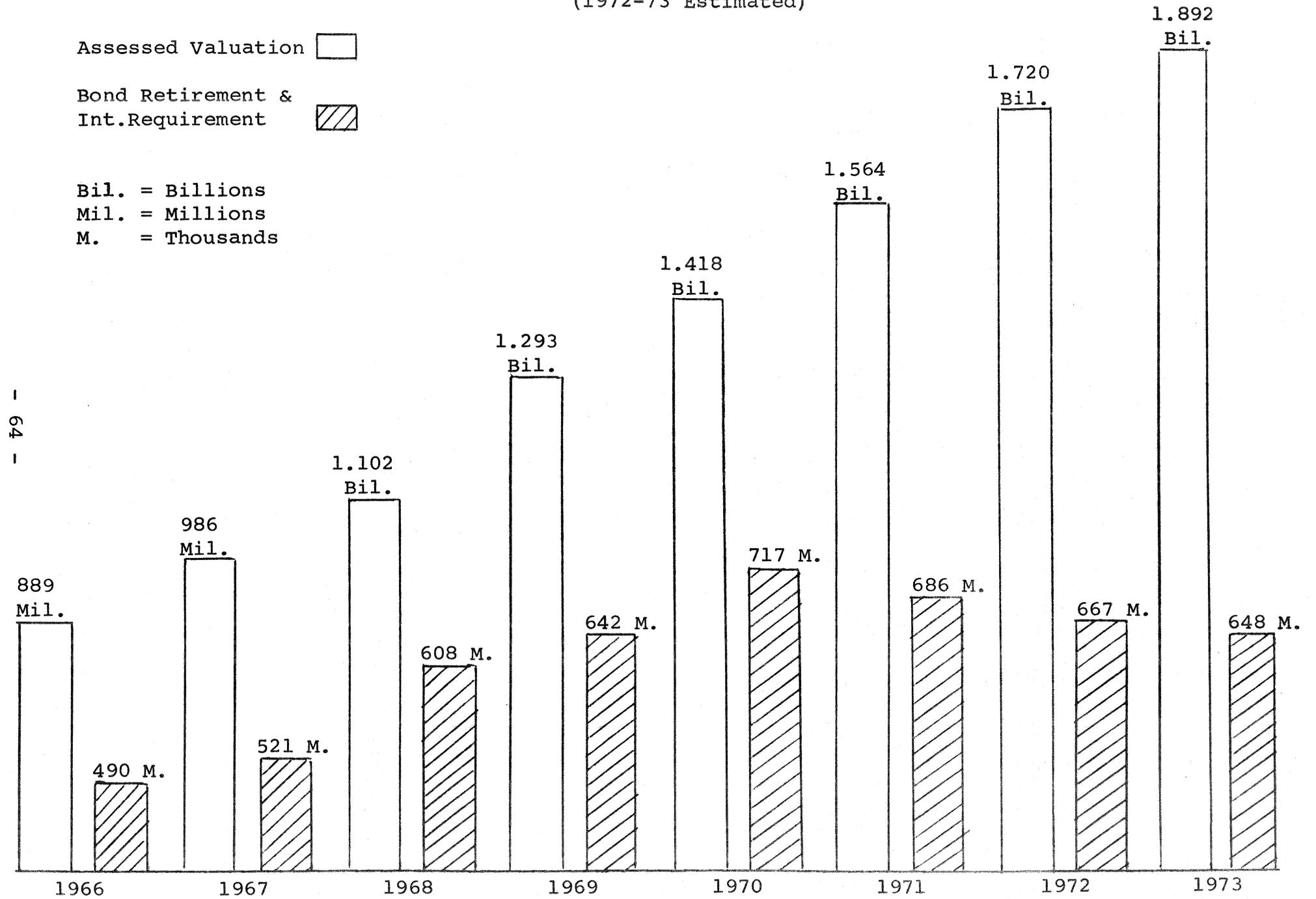
Assessed Valuation 

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 1971 the factor for a typical township is 1.59%. 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 1.59	Equalization factor
\$ 15,900	Equalized value
7.270	Tax rate. This figure is composed of all the requirements of the various governmental agencies in the area.
<u>\$1,155.93</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.

Operating Budget

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1972-73

Revenue

100-000-300	<u>FUND EQUITY JULY 1, 1972</u>		2,300,000
100-000-410	<u>LOCAL RESOURCES</u>		
100-000-411	Taxes--Current, 1972		1,700,000
100-000-420	<u>INTERMEDIATE RESOURCES</u>		
100-000-421	Tuition--Students	2,000,000	
	Fall, Spring	1,865,000	
	Summer '72	135,000	
100-000-422	Chgs.to Other Districts	560,000	
100-000-423	Student Fees	165,000	
100-000-427	Library Fines and Fees	<u>4,000</u>	
	Total		2,729,000
100-000-430	<u>STATE RESOURCES</u>		
100-000-431	State Apportionment	1,900,000	
100-000-432	Bd.of Voc.Ed.& Rehabilitation	<u>200,000</u>	
	Total		2,100,000
100-000-450	<u>PUBLIC AND AUXILIARY SERVICES</u>		
100-000-456	Other--Dental Hygiene		10,000
100-000-470	<u>INTEREST ON INVESTMENTS</u>		
100-000-471	Treasury Bills	45,000	
100-000-472	Certificates of Deposit	<u>5,000</u>	
	Total		<u>50,000</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY 1972-73		\$8,889,000
	LESS ACCRUED EXPENDITURES 1972-73		<u>6,846,818</u>
100-000-300	FUND EQUITY JUNE 30, 1973		<u>\$2,042,182</u>

Supplemental Information

Cash Analysis		
Accrued Revenue and Fund Equity		\$8,889,000
Less Non-cash Items:		
Taxes, Charge-backs and Vocational-Educational Funds Received after June 30, 1973		<u>1,075,000</u>
Cash Available 1972-73		<u>\$7,814,000</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET SUMMARY
1972-73

1. INSTRUCTION (110)		
111 Div. of Business	466,014	
112 Div. of Communications	618,509	
113 Div. of Engineering	421,916	
114 Div. of Social Sciences	451,643	
115 Div. of Humanities	425,059	
116 Div. of Math. and Physcial Sci.	380,336	
117 Div. of Life & Health Sciences	729,602	
119 Adult and Continuing Education	86,565	
118 General Studies	<u>104,942</u>	
Total Divisions	\$3,684,586	
118 Instructional Administration	<u>269,661</u>	
TOTAL INSTRUCTION		3,954,247
2. LEARNING RESOURCE CENTER (120)		624,554
3. STUDENT SERVICES (130)		954,670
4. INSTITUTIONAL RESEARCH AND DEVELOPMENT (140)		104,899
5. DATA PROCESSING (150) (\$484,840 allocated)		0
6. GENERAL ADMINISTRATION (180)		586,689
7. GENERAL INSTITUTIONAL EXPENSE (190)		<u>395,782</u>
TOTAL ACCRUED EXPENDITURES		\$6,620,841 ⁽¹⁾
SUMMER SCHOOL ACCRUED EXPENDITURES 1972		<u>225,977</u>
TOTAL ACCRUED EXPENDITURES 1972-73		<u>\$6,846,818</u>

(1) Capital Outlay included \$149,522.

WILLIAM RAINEY HARPER COLLEGE

July 20, 1972

CAPITAL OUTLAY - 1972-73 Budget

INSTRUCTION

V.P.--Academic		420
Deans		4,040
Continuing Education	500	
Learning Resource Center	220	
Guidance	3,320	
Divisions		111,337
Business	3,960	
Communications	7,460	
Engineering	32,140	
Social Sciences	4,850	
Humanities	15,270	
Math. & Physical Sciences	13,170	
Life & Health Sciences	33,287	
Adult and Continuing Education	200	
General Studies	1,000	
Total Instruction		<u>115,797</u>
LEARNING RESOURCE CENTER		8,630
Production Services	8,630	
STUDENT SERVICES		3,820
DATA PROCESSING		3,950
RESEARCH AND DEVELOPMENT		400
GENERAL ADMINISTRATION		5,825
President	700	
V.P.--Business Affairs	5,125	
GENERAL INSTITUTIONAL		<u>11,100</u>
TOTAL EDUCATIONAL FUND		<u><u>\$149,522</u></u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

Summer School 1972

Direct Costs

1. INSTRUCTION

111	Div. of Business	23,475
112	Div. of Communications	24,650
113	Div. of Engineering	30,742
114	Div. of Social Sciences	23,076
115	Div. of Humanities	26,030
116	Div. of Math. & Physical Sci.	30,150
117	Div. of Life & Health Sciences	<u>30,657</u>
		\$188,780
119	Adult & Continuing Education	<u>7,460</u>

Total

196,240

2. LEARNING RESOURCE CENTER

121	Processing Services	8,314
122	Resources Services	9,284
123	Production Services	<u>3,112</u>

Total

20,710

3. STUDENT SERVICES

9,027

TOTAL

\$225,977

PROGRAM STATEMENT

Business Division

Mission Statement:

Specific objectives of the Business Division revolve around providing a comprehensive business education program tailored to the needs of the greater college community and shaped by the rapidly changing business environment. Efforts fall into three main categories:

- 1) Providing semi professional and technical programs for the preparation of technicians and mid-management personnel to meet the requirements of business and industry.
- 2) Providing a broad-based program of credit adult and continuing education courses designed to serve those with a general interest in business and/or those with a need to maintain and/or upgrade their occupational skills and knowledges.
- 3) Providing lower division programs in business-related areas for students who may desire to ultimately complete baccalaureate work at four-year colleges and universities.

Input Data:

	<u>1971-72</u>	<u>1972-73</u>
Staff		
Administrative	1	1
Instructional (FTE)	27.4	35.9
Professional-Technical	2	2
Non-Academic	<u>2</u>	<u>3</u>
Total Staff	<u>32.4</u>	<u>41.9</u>
Salary cost per staff member	\$11,239	\$ 9,490
Supportive costs per staff member	<u>2,916</u>	<u>1,632</u>
Total cost per staff member	<u>\$14,155</u>	<u>\$11,122</u>

Output Data:

Sub Program A

#110--Accounting and Business Law
 Course enrollments: 1,930; annual student contact hours: 5,805.

Sub Program B

#120--Management and General Business
 Course enrollments: 1,345; annual student contact hours: 4,035.

Sub Program C

#130--Marketing
 Course enrollments: 865; annual student contact hours: 2,935.

Sub Program D

#140--Economics
 Course enrollments: 1,120; annual student contact hours: 3,550.

Sub Program E

#150--Secretarial Science
 Course enrollments: 1,749; annual student contact hours: 6,439.

Sub Program F

#160--Data Processing
 Course enrollments: 1,375; annual student contact hours: 5,855.

Sub Program G

#170--Food Service Management
 Course enrollments: 395; annual student contact hours: 1,805.

EDUCATIONAL FUND BUDGET
1972-73
Division of Business (111)

-6-

Expenditures

110-000-000	<u>INSTRUCTION</u>		
111-000-510	Salaries		
111-000-511	Administrative	20,370	
111-000-513	Instructional--Full-time	239,719	
111-000-514	Instructional--Part-time	112,207	
111-000-516	Office	12,500	
111-000-518	Student Aids	4,850	
111-000-519	Other	<u>12,815</u>	
	Total Salaries		402,461
111-000-520	Fringe Benefits		
111-000-521	Group Insurance	11,965	
111-000-525	Tuition Reimbursement	740	
111-000-528	Professional Expense	<u>1,388</u>	
	Total Fringe Benefits		14,093
111-000-530	Contractual Services		
111-000-532	Consultants--Educational	200	
111-000-534	Maintenance	4,780	
111-000-539	Other	<u>100</u>	
	Total Contractual Services		5,080
111-000-540	General Materials and Supplies		
111-000-541	Office	1,800	
111-000-542	Printing and Duplicating	2,750	
111-000-543	Supplies--Instructional	2,500	
111-000-546	Publications and Dues	50	
111-000-547	Advertising	<u>200</u>	
	Total Gen. Materials and Supplies		7,300
111-000-550	Travel and Meetings		
111-000-551	Meeting Expense--Local	600	
111-000-552	Mileage--Local	1,600	
111-000-554	Travel	<u>2,250</u>	
	Total Travel and Meetings		4,450
111-000-560	Fixed Charges		
111-000-561	Rental of Equipment	<u>1,370</u>	
	Total Fixed Charges		1,370
111-000-580	Capital Outlay		
111-000-585	Equipment--Office	3,320	
111-000-586	Equipment--Educational	<u>640</u>	
	Total Capital Outlay		3,960
111-000-590	Other		
111-000-598	Data Processing Service Chg.	<u>27,300</u>	
	Total Other		<u>27,300</u>
	TOTAL DIV. OF BUSINESS BUDGET		<u>466,014</u>

Division of Communications

Mission:

This division serves the other divisions of the college by improving the student's ability to communicate orally and in writing. In addition, its offerings in English and Foreign Language, as well as Forensics and Drama, help to develop aesthetic sensitivity. Finally, the division offers career help in its Journalism sequence and Business Writing courses.

Input Data:

Staff	<u>1971-72</u>	<u>1972-73</u>
Administrative	1	1
Instructional (FTE)	46	31
Non-academic	<u>2</u>	<u>3</u>
Total Staff	49	35
Salary cost per staff member	\$10,638	\$16,187
Supportive cost per staff member	<u>999</u>	<u>1,485</u>
Total cost per staff member	<u>\$11,637</u>	<u>\$17,672</u>

Output Data:

Total course enrollments--8,499. Annual student contact hours--26,202.

Sub Program A

English. Course enrollments--5,784; annual student contact hours--17,352. Elements: ENG 099, ENG 101, ENG 102, ENG 103, ENG 130, ENG 201, ENG 220, LIT 105, LIT 110, LIT 115, LIT 206, LIT 207, LIT 221, LIT 222, LIT 231, LIT 232, LIT 241.

Sub Program B

Speech. Course enrollments--1,013; annual student contact hours--3,039. Elements: SPE 101, SPE 102, SPE 107, SPE 111, SPE 205, SPE 212.

Sub Program C

Foreign Language. Course enrollments--760; annual student contact hours--3,040. Elements: FRN 101, FRN 102, FRN 201, GER 101, GER 102, GER 201, GER 202, GER 205, GER 210, SPA 101, SPA 102, SPA 201, SPA 202, SPA 205, SPA 210.

Sub Program D

Journalism. Course enrollments--339; annual student contact hours--1,035. Elements: JNM 130, JNM 131, JNM 133, JNS 134, JNM 234, JNM 235, JNM 236, JNM 237.

Sub Program E

General Studies. Course enrollments--603; annual student contact hours--1,766. Elements: CMN 099, RDG 099, RDG 104.

EDUCATIONAL FUND BUDGET
1972-73
Division of Communications (112)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
112-000-510	Salaries		
112-000-511	Administrative	19,500	
112-000-513	Instructional--Full-time	410,363	
112-000-514	Instructional--Part-time	124,950	
112-000-516	Office	11,736	
112-000-518	Student Aids	<u>2,000</u>	
	Total Salaries		568,549
112-000-520	Fringe Benefits		
112-000-521	Group Insurance	18,400	
112-000-525	Tuition Reimbursement	1,200	
112-000-528	Professional Expense	<u>2,250</u>	
	Total Fringe Benefits		21,850
112-000-530	Contractual Services		
112-000-532	Consultants--Educational	1,000	
112-000-534	Maintenance	<u>950</u>	
	Total Contractual Services		1,950
112-000-540	General Materials and Supplies		
112-000-541	Office	2,500	
112-000-542	Printing and Duplicating	3,000	
112-000-543	Supplies--Instructional	4,300	
112-000-546	Publications and Dues	200	
112-000-547	Advertising	<u>150</u>	
	Total Gen. Materials & Supplies		10,150
112-000-550	Travel and Meetings		
112-000-551	Meeting Expense--Local	500	
112-000-552	Mileage--Local	150	
112-000-554	Travel	<u>3,700</u>	
	Total Travel and Meetings		4,350
112-000-560	Fixed Charges		
112-000-561	Rental of Equipment		1,800
112-000-580	Capital Outlay		
112-000-585	Equipment--Office	2,060	
112-000-586	Equipment--Educational	<u>5,400</u>	
	Total Capital Outlay		7,460
112-000-590	Other		
112-000-598	Data Processing Service Charge		<u>2,400</u>
	TOTAL DIVISION OF COMMUNICATIONS		<u>\$618,509</u>

PROGRAM STATEMENT
ENGINEERING DIVISION

Mission Statement:

The major goal of the Division of Engineering and Related Technologies is to provide the highest quality of educational experiences for students in both the transfer and career instructional areas. For transfer students, in engineering or architecture, this goal is achieved by providing learning experiences at least comparable to the first two years at a four-year college or university. For career students in the technological fields learning experiences are provided which will prepare students for immediate employment in a wide variety of industrial settings.

Input Data:

Staff	1971-72	1972-73
Administrative	1	1
Instructional (FTE)	17.5	18.5
Professional-Technical	1	1
Non-academic	3	3
Total Staff	22.5*	23.5

*Includes one FTE faculty member teaching courses in Math Physical Science Division.

Salary cost per staff member	\$12,398	\$12,420
Supportive cost per staff member	5,750	5,534
Total cost per staff member	<u>\$18,148</u>	<u>\$17,954</u>

Output Data:

Sub Program A

Engineering Transfer. This area provides courses in engineering for students intending to transfer to a four-year institution. Course Enrollments: 234; Annual Student Contact Hours: 952.

Sub Program B

Electronics Technology. To train students for immediate employment as technicians in the electronics industry. Course Enrollments: 488; Annual Student Contact Hours: 3265.

Sub Program C

Mechanical Engineering Technology. To train students as specialists in the technical areas of mechanical engineering for employment in a wide variety of manufacturing operations. Course Enrollments: 245; Annual Student Contact Hours: 1318.

Sub Program D

Numerical Control Technology. To train students in the specialization required for fully utilizing manufacturing equipment used in automation. Course Enrollments: 149; Annual Student Contact Hours: 577.

Sub Program E

Architectural Technology and Architectural Transfer. To prepare students for immediate employment in architecture and the building industry; also, to prepare students for transfer to a four-year institution. Course Enrollments: 585; Annual Student Contact Hours: 3174.

Sub Program F

Air Conditioning and Refrigeration. To prepare students for immediate employment in the Heating and Air Conditioning industry.

EDUCATIONAL FUND BUDGET
1972-73
Division of Engineering (113)

-10-

Expenditures

110-000-000	<u>INSTRUCTION</u>		
113-000-510	Salaries		
113-000-511	Administrative	19,000	
113-000-512	Professional	8,925	
113-000-513	Instructional--Full-time	220,556	
113-000-514	Instructional--Part-time	21,050	
113-000-516	Office	17,530	
113-000-518	Student Aids	4,800	
113-000-519	Para-professional	<u>2,000</u>	
	Total Salaries		293,861
113-000-520	Fringe Benefits		
113-000-521	Group Insurance	10,250	
113-000-525	Tuition Reimbursement	600	
113-000-528	Professional Expense	<u>1,125</u>	
	Total Fringe Benefits		11,975
113-000-530	Contractual Services		
113-000-534	Maintenance	12,200	
113-000-539	Other--Instructional	<u>1,150</u>	
	Total Contractual Services		13,350
113-000-540	General Materials and Supplies		
113-000-541	Office	1,500	
113-000-542	Printing and Duplicating	1,800	
113-000-543	Supplies--Instructional	25,030	
113-000-544	Materials--Supplies	2,100	
113-000-546	Publications and Dues	200	
113-000-547	Advertising	<u>100</u>	
	Total Gen. Materials & Supplies		30,730
113-000-550	Travel and Meetings		
113-000-551	Meeting Expense--Local	510	
113-000-552	Mileage--Local	1,400	
113-000-554	Travel	<u>1,900</u>	
	Total Travel and Meetings		3,810
113-000-560	Fixed Charges		
113-000-561	Rental of Equipment	<u>750</u>	
	Total Fixed Charges		750
113-000-580	Capital Outlay		
113-000-585	Equipment--Office	400	
113-000-586	Equipment--Educational	19,940	
113-000-587	Equipment--Reimbursable	<u>11,800</u>	
	Total Capital Outlay		32,140
113-000-590	Other		
113-000-598	Data Processing Service Chg.		<u>35,300</u>
	TOTAL DIV. OF ENGINEERING BUDGET		<u>\$421,916</u>

PROGRAM STATEMENT
SOCIAL SCIENCE AREA

Mission Statement:

The purpose of the Social Science Division is to maximize the student's opportunity to learn and develop through the highest quality of teaching and the development of new and varied methods of instruction. In doing this the divisional curriculum offers a broad base for students who desire to transfer to four year institutions.

Input Data:

	<u>1971-72</u>	<u>1972-73</u>
Staff		
Administrative	1	1
Instructional (FTE)	28.8	32.9
Professional-Technical	0	0
Non-academic	2	2
Total Staff	<u>31.8</u>	<u>36.9</u>
Salary cost per staff member	\$11,343	\$11,514
Supportive cost per staff member	<u>1,159</u>	<u>1,067</u>
Total cost per staff member	<u>\$12,502</u>	<u>\$12,581</u>

Output Data:

Sub Program A

Courses in general education area which include Sociology, Psychology, Geography, Education, History, Political Science, and Anthropology. The respective course enrollment and student contact hours are: 2836 and 150; 4,102 and 202; 30 and 6; 416 and 18; 2,302 and 128; 1,002 and 51 and 200 and 35.

Sub Program B

Law Enforcement. To provide courses for a certificate or an associate in applied science degree and for transfer to four year colleges and universities. Course enrollments 920; annual student contact hours 87.

Sub Program C

Fire Science. To provide courses for a certificate or an associate degree to persons desiring to enter fire service or transfer to a four year college or university. Course enrollments 420; annual student contact hours 36.

Sub Program D

Child Care. To provide and maintain a quality program that prepares students to enter the field of child care (care and guidance of children). Course enrollments 342; annual student contact hours 49.

Sub Program E

Legal Technology. To provide courses for a certificate or an associate degree to persons desiring to enter the field of legal technology (legal assistants). Course enrollments 460; annual student contact hours 36.

EDUCATIONAL FUND BUDGET
1972-73
Division of Social Sciences (114)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
114-000-510	Salaries		
114-000-511	Administrative	18,850	
114-000-513	Instructional--Full-time	275,525	
114-000-514	Instructional--Part-time	106,862	
114-000-516	Office	12,126	
114-000-518	Student Aids	<u>4,500</u>	
	Total Salaries		417,863
114-000-520	Fringe Benefits		
114-000-521	Group Insurance	13,090	
114-000-525	Tuition Reimbursement	840	
114-000-528	Professional Expense	<u>1,575</u>	
	Total Fringe Benefits		15,505
114-000-530	Contractual Services		
114-000-532	Consultants--Educational	1,000	
114-000-534	Maintenance	<u>300</u>	
	Total Contractual Services		1,300
114-000-540	General Materials and Supplies		
114-000-541	Office	1,800	
114-000-542	Printing and Duplicating	2,500	
114-000-543	Supplies--Instructional	1,375	
114-000-546	Publications and Dues	50	
114-000-547	Advertising	<u>50</u>	
	Tot.Gen.Materials and Supplies		5,775
114-000-550	Travel and Meetings		
114-000-551	Meeting Expense--Local	400	
114-000-552	Mileage--Local	650	
114-000-554	Travel	<u>2,900</u>	
	Total Travel and Meetings		3,950
114-000-580	Capital Outlay		
114-000-585	Equipment--Office	1,150	
114-000-586	Equipment--Educational	1,700	
114-000-587	Equipment--Ed., Reimbursable	<u>2,000</u>	
	Total Capital Outlay		4,850
114-000-590	Other		
114-000-598	Data Process.Service Charge		<u>2,400</u>
	TOTAL DIVISION OF SOCIAL SCIENCES BUDGET		<u>\$451,643</u>

PROGRAM STATEMENT
Division of Humanities and Fine Arts

Mission:

The Humanities and Fine Arts Division provides the individual with the means to actualize his capacity for achievement in art, music, philosophy, general humanities, fashion design and interior design fields, either as a beginning specialist or an appreciator.

Input Data:

	<u>1971-72</u>	<u>1972-73</u>
Staff		
Administrative	1	1
Instructional (FTE)	25	33
Professional-Technical	0	2
Non-academic	<u>1</u>	<u>4</u>
Total Staff	27	40
Salary cost per staff member	\$10,880	\$ 8,976
Supportive cost per staff member	<u>2,865</u>	<u>1,650</u>
Total cost per staff member	<u>\$13,745</u>	<u>\$10,626</u>

Output Data:

Sub Program A

Art. The Art course area serves 1,740 student course enrollments over 6,904 annual student contact hours, through 8 art courses and 2 fine arts courses.

Sub Program B

Music. The Music course area serves 1,590 student course enrollments over 3,310 annual student contact hours through 62 music courses.

Sub Program C

Humanities. The Humanities course area serves 620 student course enrollments over 970 annual student contact hours through 2 Humanities courses.

Sub Program D

Philosophy. The Philosophy course area serves 1,600 student course enrollments over 4,800 annual student contact hours through 4 philosophy courses.

Sub Program E

Fashion Design. The Fashion Design course area serves 800 student course enrollments over 3,580 annual student contact hours through 16 Fashion Design courses.

Sub Program F

Interior Design. The Interior Design course area serves 410 student course enrollment over 1,060 annual student contact hours through 6 Interior Design courses.

EDUCATIONAL FUND BUDGET
1972-73
Division of Humanities (115)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
115-000-510	Salaries		
115-000-511	Administrative	19,569	
115-000-513	Instructional--Full-time	242,290	
115-000-514	Instructional--Part-time	85,000	
115-000-516	Office	6,720	
115-000-518	Student Aids	5,450	
115-000-519	Other	<u>3,700</u>	
	Total Salaries		362,729
115-000-520	Fringe Benefits		
115-000-521	Group Insurance	12,150	
115-000-525	Tuition Reimbursement	800	
115-000-528	Professional Expense	<u>1,510</u>	
	Total Fringe Benefits		14,460
115-000-530	Contractual Services		
115-000-532	Consultants--Educational	2,750	
115-000-534	Maintenance	3,300	
115-000-539	Other	<u>2,450</u>	
	Total Contractual Services		8,500
115-000-540	General Materials and Supplies		
115-000-541	Office	1,500	
115-000-542	Printing and Duplicating	2,500	
115-000-543	Supplies--Instructional	13,400	
115-000-546	Publications and Dues	200	
115-000-547	Advertising	<u>400</u>	
	Total Gen. Materials & Supplies		18,000
115-000-550	Travel and Meetings		
115-000-551	Meeting Expense--Local	100	
115-000-552	Mileage--Local	600	
115-000-554	Travel	<u>2,400</u>	
	Total Travel and Meetings		3,100
115-000-560	Fixed Charges		
115-000-561	Rental of Equipment		600
115-000-580	Capital Outlay		
115-000-585	Equipment--Office	1,860	
115-000-586	Equipment--Educational	<u>13,410</u>	
	Total Capital Outlay		15,270
115-000-590	Other		
115-000-598	Data Processing Service Charge		<u>2,400</u>
	TOTAL DIV. OF HUMANITIES BUDGET		<u>\$425,059</u>

PROGRAM STATEMENT
Division of Mathematics and Physical Sciences

Mission Statement:

The mission of the Division of Mathematics and Physical Science is to transmit to the student understandings and appreciations of the disciplines and to instill in him a realization of his role in enlarging man's store of knowledge and influence his intellectual, cultural, sociological and economic evolution.

Input Data:

Staff:	<u>1971-72</u>	<u>1972-73</u>
Administrative	1	1
Instructional (FTE)	24.5	22.2
Professional-Technical	1	1
Non-academic	2	2
Total Staff	<u>28.5</u>	<u>25.2</u>
Salary cost per staff member	\$11,886	\$12,052
Supportive costs per staff member	<u>3,150</u>	<u>3,040</u>
Total cost per staff member	<u>\$15,036</u>	<u>\$15,092</u>

Output Data:

Sub Program A

Mathematics - To provide a quality program that parallels the two-year program at four-year institutions. To provide mathematics courses in support of career areas. Course enrollment: 3957; annual student contact hours: 11,872.

Sub Program B

Physics - To provide a quality program that parallels the two-year program at four-year institutions. To provide physics courses in support of career areas. Course enrollment: 95; annual student contact hours: 688.

Sub Program C

Physical Science - To provide a quality program that parallels the two-year program at four-year institutions. Course enrollment: 180; annual student contact hours: 780.

Sub Program D

Geology - To provide a quality program that parallels the two-year program at four-year institutions. Course enrollment: 300; annual student contact hours: 1500.

Sub Program E

Chemistry - To provide a quality program that parallels the two-year program at four-year institutions. To provide chemistry courses in support of career areas. Course enrollment: 678; annual student contact hours: 4668.

EDUCATIONAL FUND BUDGET

1972-73

Division of Math. and Physical Science (116)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
116-000-510	Salaries		
116-000-511	Administrative	19,500	
116-000-513	Instructional--Full-time	233,085	
116-000-514	Instructional--Part-time	43,200	
116-000-516	Office	7,931	
116-000-518	Student Aids	<u>550</u>	
	Total Salaries		304,266
116-000-520	Fringe Benefits		
116-000-521	Group Insurance	10,380	
116-000-525	Tuition Reimbursement	680	
116-000-528	Professional Expense	<u>1,275</u>	
	Total Fringe Benefits		12,335
116-000-530	Contractual Services		
116-000-532	Consultants--Educational	0	
116-000-534	Maintenance	2,350	
116-000-539	Other--Field Trip	<u>1,250</u>	
	Total Contractual Services		3,600
116-000-540	General Materials and Supplies		
116-000-541	Office	1,250	
116-000-542	Printing and Duplicating	1,250	
116-000-543	Supplies--Instructional	8,870	
116-000-546	Publications and Dues	0	
116-000-547	Advertising	<u>100</u>	
	Total Gen. Materials & Supplies		11,470
116-000-550	Travel and Meetings		
116-000-552	Mileage--Local	250	
116-000-554	Travel	<u>2,100</u>	
	Total Travel and Meetings		2,350
116-000-580	Capital Outlay		
116-000-585	Equipment--Office	50	
116-000-586	Equipment--Educational	10,850	
116-000-587	Equipment--Reimbursable	<u>2,270</u>	
	Total Capital Outlay		13,170
116-000-590	Other		
116-000-598	Data Processing Service Charge	<u>33,145</u>	
	Total Other		<u>33,145</u>
	TOT. DIV.OF MATH.& PHYSICAL SCIENCES		<u>\$380,336</u>

PROGRAM STATEMENT
Division of Life and Health Sciences

Mission Statement:

The objective of the Life and Health Sciences Division is to implement a quality program of basic life sciences and physical education that correlates to the basic two year college programs at four year colleges and to support courses for other general college programs and career areas. The career areas are dedicated to preparing students to enter the occupational fields at the end of two years; (Associate Degree--Nursing RN and Dental Hygiene); and one year certificate program for Licensed Practical Nursing.

Input Data:

Staff	<u>1971-72</u>	<u>1972-73</u>
Administrative	1	4
Instructional (FTE)	34	42.8
Non-academic	<u>3</u>	<u>11</u>
Total Staff	<u>38</u>	<u>57.8</u>
Salary cost per staff member	\$12,805	\$10,283
Supportive costs per staff member	<u>2,190</u>	<u>2,340</u>
Total cost per staff member	<u>\$14,995</u>	<u>\$12,623</u>

Output Data:

Sub Program A

Biology. To provide and implement a quality program that correlates to the basic two year program at four year colleges. To provide biology courses in support of career areas (ADN and Dental Hygiene). Course enrollment - 2071; annual student contact hours - 10,184.

Sub Program B

Associate Degree Nursing. To provide and maintain a quality program that prepares students to enter the field of nursing (RN) at the end of a two year sequence. Course enrollments - 287; annual student contact hours - 5,111.

Sub Program C

Dental Hygiene. To provide and maintain a quality program that prepares students to enter the field of Dental Hygiene at the end of a two year sequence. Course enrollments - 480; annual student contact hours - 2,226.

Sub Program D

Licensed Practical Nursing. To provide and maintain a one year quality program that prepares students to enter the field of practical nursing. Course enrollments - 117; annual student contact hours - 3,320.

Sub Program E

Physical Education. To provide and maintain a quality program that correlates to the basic two year program at four year colleges. This program also offers support courses for the general college program and career areas. Course enrollments - 2761; annual student contact hours - 5834.

EDUCATIONAL FUND BUDGET

1972-73

Division of Life and Health Sciences (117)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
117-000-510	Salaries		
117-000-511	Administrative	18,500	
117-000-513	Instructional--Full-time	460,784	
117-000-514	Instructional--Part-time	88,676	
117-000-516	Office	26,370	
117-000-518	Student Aids	<u>4,000</u>	
	Total Salaries		598,330
117-000-520	Fringe Benefits		
117-000-521	Group Insurance	23,580	
117-000-525	Tuition Reimbursement	1,440	
117-000-528	Professional Expense	<u>2,700</u>	
	Total Fringe Benefits		27,720
117-000-530	Contractual Services		
117-000-532	Consultants--Educational	900	
117-000-534	Maintenance	1,150	
117-000-539	Other	<u>9,750</u>	
	Total Contractual Services		11,800
117-000-540	General Materials and Supplies		
117-000-541	Office	2,500	
117-000-542	Printing and Duplicating	3,300	
117-000-543	Supplies--Instructional	36,800	
117-000-546	Publications and Dues	150	
117-000-547	Advertising	<u>50</u>	
	Total Gen. Materials & Supplies		42,800
117-000-550	Travel and Meetings		
117-000-551	Meeting Expense--Local	1,000	
117-000-552	Mileage--Local	4,450	
117-000-554	Travel	<u>5,300</u>	
	Total Travel and Meetings		10,750
117-000-560	Fixed Charges		
117-000-561	Rental of Equipment		2,880
117-000-580	Capital Outlay		
117-000-585	Equipment--Office	4,186	
117-000-586	Equipment--Educational	<u>28,736</u>	
	Total Capital Outlay		32,922
117-000-590	Other		
117-000-598	Data Processing Service Charge		<u>2,400</u>
	TOTAL DIV. OF LIFE & HEALTH SCIENCES		<u>\$729,602</u>

PROGRAM STATEMENT

COST CENTER - CONTINUING EDUCATION

Mission Statement:

To provide a wide variety of courses of a special interest nature designed to afford enjoyment, practical benefits, and/or university credit to adults.

Input Data:

Staff	<u>1971-72</u>	<u>1972-73</u>
Administrative	2	1.5
Instructional (FTE)	8	10
Professional-Technical	0	0
Non-Academic	<u>1</u>	<u>1</u>
Total Staff	11	12.5
Salary cost per staff member	\$4,230	\$4,890
Supportive costs per staff member	<u>1,218</u>	<u>2,035</u>
Total cost per staff member	<u>\$5,448</u>	<u>\$6,925</u>

Output Data:

Sub Program A

Continuing Education

To provide a wide variety of short courses of a special interest nature designed to afford both enjoyment and practical benefits to adults. Also, to provide a varied selection of upper division and graduate level courses in cooperation with colleges and universities.

EDUCATIONAL FUND BUDGET
1972-73
Adult and Continuing Education (119)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
119-000-510	Salaries		
119-000-511	Administrative	26,125	
119-000-514	Instructional--Part-time	29,440	
119-000-516	Office	5,560	
119-000-518	Student Aids	<u>550</u>	
	Total Salaries		61,675
119-000-520	Fringe Benefits		
119-000-521	Group Insurance	940	
119-000-528	Professional Expense	<u>100</u>	
	Total Fringe Benefits		1,040
119-000-530	Contractual Services		
119-000-532	Consultants--Educational	400	
119-000-534	Maintenance	<u>480</u>	
	Total Contractual Services		880
119-000-540	General Materials and Supplies		
119-000-541	Office	400	
119-000-542	Printing and Duplicating	2,800	
119-000-543	Supplies--Instructional	400	
119-000-547	Advertising	<u>4,500</u>	
	Total Gen. Materials & Supplies		8,100
119-000-550	Travel and Meetings		
119-000-551	Meeting Expense--Local	300	
119-000-552	Mileage--Local	250	
119-000-554	Travel	<u>500</u>	
	Total Travel and Meetings		1,050
119-000-560	Fixed Charges		
119-000-561	Rental of Equipment		1,300
119-000-580	Capital Outlay		
119-000-585	Equipment--Office	<u>200</u>	
	Total Capital Outlay		200
119-000-590	Other		
119-000-598	Data Processing Service Charge	<u>12,320</u>	
	Total Other		<u>12,320</u>
	TOTAL ADULT & CONTINUING ED. BUDGET		<u>\$ 86,565</u>

PROGRAM STATEMENT

COST CENTER: DEAN OF TRANSFER PROGRAMS

Mission Statement:

The purpose of the Office of the Dean of Transfer Programs is to coordinate the daily activities of the seven Division Chairmen, serve as a liaison with senior colleges and high schools, to supervise the Coordinator of the Learning Laboratory and to coordinate the curriculum approvals for the transfer programs with the Illinois Junior College Board.

Input Data:

Staff	1970-71	1971-72	1972-73
Administrative	<u>1</u>	<u>2</u>	<u>1</u>
Professional Technical	<u>.5</u>	<u>0</u>	<u>0</u>
Non-academic	<u>1</u>	<u>1.5</u>	<u>1.0</u>
Total Staff	<u>2.5</u>	<u>3.5</u>	<u>2.0</u>
Salary cost per staff member		\$16,071	\$15,276
Supportive Cost		<u>3,131</u>	<u>7,470</u>
Total cost per staff member		<u>\$19,202</u>	<u>\$22,746</u>

Output Data:

Sub Program A

Learning Laboratory: The Learning Laboratory is an academic support system available to any student who is having or has a high probability of academic difficulty at Harper College. In the 1972-73 school year, it is anticipated that 500-600 students will be served by the program.

Sub Program B

Direct Administration of Divisions: The primary purpose of the Office of the Dean of Transfer Programs is to serve as a coordination link for the daily activities of the college. In this capacity the Office of the Dean of Transfer Programs coordinates the daily routines of the seven Division Chairmen. Examples of this function are: coordination of the master schedule, promotions, evaluation of faculty, preparation of budgets, preparation of catalog, requests for data processing reports, etc.

Sub Program C

Indirect Administration: The indirect administrative functions of the Dean of Transfer Programs is to serve as a liaison with other colleges and underlying high school districts. The office also serves as a coordination link for approvals by the Illinois Junior College Board as related to the Transfer Programs.

EDUCATIONAL FUND BUDGET
1972-73
Dean of Transfer Programs (110)

Expenditures

118-000-000	<u>INSTRUCTIONAL ADMINISTRATION</u>		
118-110-510	Salaries		
118-110-511	Administrative	24,551	
118-110-516	Office	6,000	
118-110-518	Student Aids	<u>1,000</u>	
	Total Salaries		31,551
118-110-520	Fringe Benefits		
118-110-521	Group Insurance	940	
118-110-525	Tuition Reimbursement	40	
118-110-528	Professional Expense	<u>200</u>	
	Total Fringe Benefits		1,180
118-110-530	Contractual Services		
118-110-534	Maintenance	60	
118-110-537	Contractual Office	<u>200</u>	
	Total Contractual Services		260
118-110-540	General Materials and Supplies		
118-110-541	Office	800	
118-110-542	Printing and Duplicating	800	
118-110-546	Publications and Dues	100	
118-110-547	Advertising	<u>100</u>	
	Total Gen. Materials and Supplies		1,800
118-110-550	Travel and Meetings		
118-110-551	Meeting Expense--Local	800	
118-110-552	Mileage--Local	150	
118-110-554	Travel	<u>750</u>	
	Total Travel and Meetings		1,700
118-110-590	Other		
118-110-598	Data Processing Service Charges	<u>9,000</u>	
	Total Other		<u>9,000</u>
	TOTAL DEAN OF TRANSFER PROGRAMS		<u>\$45,491</u>

PROGRAM STATEMENT

General Studies - Learning Laboratory

Mission Statement:

The mission of the Learning Laboratory is to provide a full range of academic support services to the educationally disadvantaged student that will assist him to understand his academic problems and provide an environment in which corrective adjustment can be made.

Input Data:

Staff	<u>1971-72</u>	<u>1972-73</u>
Administrative	1	1
Instructional	3	3
Professional-Technical	4	5
Non-academic	<u>.5</u>	<u>.75</u>
Total Staff	8.5	9.75
Salary cost per staff member	\$3,053	\$ 9,513
Supportive costs per staff member	<u>607</u>	<u>1,250</u>
Total cost per staff member	<u>\$3,660</u>	<u>\$10,763</u>

Output Data:

Sub Program A

Tutoring Program. Through the tutoring program any student who needs assistance with study skills, writing term papers, preparing for exams, as well as other academic concerns, can "walk in" or be referred for this free service.

Sub Program B

Instruction for students lacking in the basic skills required for college level programs is provided through the Learning Laboratory. This instruction includes the areas of reading, writing, spelling, vocabulary, grammar, mathematics, study skills, personal adjustment and development.

Sub Program C

English As A Second Language. In cooperation with the Office of Continuing Education, an intensive program of instruction in basic verbal skills is available to the expanding enrollment of foreign students.

EDUCATIONAL FUND BUDGET

1972-73

General Studies (115)

Expenditures

118-000-000	<u>INSTRUCTIONAL ADMINISTRATION</u>		
118-115-510	Salaries		
118-115-511	Administrative	16,959	
118-115-513	Instructional--Full-time	47,523	
118-115-516	Office	4,500	
118-115-518	Student Aids	3,500	
118-115-519	Other	<u>23,775</u>	
	Total Salaries		96,257
118-115-520	Fringe Benefits		
118-115-521	Group Insurance	3,300	
118-115-525	Tuition Reimbursement	200	
118-115-528	Professional Expense	<u>375</u>	
	Total Fringe Benefits		3,875
118-115-530	Contractual Services		
118-115-534	Maintenance	60	
118-115-537	Other--Testing	<u>1,000</u>	
	Total Contractual Services		1,060
118-115-540	General Materials and Supplies		
118-115-541	Office	650	
118-115-542	Printing and Duplicating	600	
118-115-543	Supplies--Instructional	500	
118-115-547	Advertising	<u>100</u>	
	Tot. Gen. Materials and Supplies		1,850
118-115-550	Travel and Meetings		
118-115-554	Travel	<u>900</u>	
	Total Travel and Meetings		900
118-115-580	Capital Outlay		
118-115-585	Equipment--Office	500	
118-115-586	Equipment--Educational	<u>500</u>	
	Total Capital Outlay		<u>1,000</u>
	TOTAL GENERAL STUDIES ADMIN. BUDGET		<u>\$104,942</u>

PROGRAM STATEMENT
DEAN OF CAREER PROGRAMS

Mission Statement:

Career programs at Harper Community College are intended to serve the occupational needs of:

- | | |
|---|---|
| <u>Prevocational
or Exploratory</u> | 1. high school students who have expressed an interest in exploring the career options available at the college. |
| <u>Preparatory</u> | 2. out-of-school youth of post high school age such as recent high school graduates, high school dropouts and beginning transfer program dropouts who are available for full or part-time study in preparation for entering the labor market. |
| <u>Supplementary
Upgrading or
Refresher</u> | 3. adults who have already entered the labor market and who need training or retraining to achieve stability or advancement in employment. |

Career programs are further intended to be responsive to the special occupational needs of those who are socio-economically and educationally disadvantaged, the mentally retarded and the health impaired handicapped.

In order to effectively service these populations, the college plans to maintain, extend and improve existing career programs and to develop new programs of vocational-technical education. Included within the scope of this plan are two-year associate degree programs, certificate programs ranging in length from two months to two or more years, and pre-vocational programs offering high school and/or college credit.

Input Data:

Staff	<u>1971-72</u>	<u>1972-73</u>
Administrative	1	1
Professional-Technical	0	0
Non-academic	1	1
Total staff	<u>2</u>	<u>2</u>
Salary cost per staff member	\$14,825	\$15,201
Supportive cost per staff member	<u>4,927</u>	<u>7,915</u>
Total cost per staff member	<u>\$19,752</u>	<u>\$23,116</u>

Output Data:

Not applicable

EDUCATIONAL FUND BUDGET
1972-73
Dean of Career Programs (120)

Expenditures

118-000-000	<u>INSTRUCTIONAL ADMINISTRATION</u>		
118-120-510	Salaries		
118-120-511	Administrative	23,599	
118-120-516	Office	6,804	
118-120-518	Student Aids	<u>500</u>	
	Total Salaries		30,903
118-120-520	Fringe Benefits		
118-120-521	Group Insurance	940	
118-120-525	Tuition Reimbursement	40	
118-120-528	Professional Expense	<u>200</u>	
	Total Fringe Benefits		1,180
118-120-530	Contractual Services		
118-120-532	Consultants	500	
118-120-534	Maintenance	100	
118-120-537	Contractual--Office	<u>150</u>	
	Total Contractual Services		750
118-120-540	General Materials and Supplies		
118-120-541	Office	300	
118-120-542	Printing and Duplicating	1,000	
118-120-546	Publications and Dues	100	
118-120-547	Advertising	<u>500</u>	
	Total Gen. Materials and Supplies		1,900
118-120-550	Travel and Meetings		
118-120-551	Meeting Expense--Local	1,500	
118-120-552	Mileage--Local	250	
118-120-554	Travel	<u>750</u>	
	Total Travel and Meetings		2,500
118-120-590	Other		
118-120-598	Data Processing Service Charge	<u>9,000</u>	
	Total Other		<u>9,000</u>
	TOTAL DEAN OF CAREER PROGRAMS		<u>\$46,233</u>

PROGRAM STATEMENT

COST CENTER - DEAN OF EVENING AND CONTINUING EDUCATION

Mission Statement:

The Office of Evening and Continuing Education seeks to provide adults with a variety of opportunities for continuing their education in a formal or informal manner.

In order to meet the educational demands of adults, the evening school offers a complete schedule of regular credit and non-credit courses in both on and off-campus locations, as well as a varied selection of upper division and graduate level courses in cooperation with colleges and universities. In addition, a variety of seminars and other programs are conducted which are designed to meet the special needs of community interest groups.

Input Data:

Staff	<u>1970-71</u>	<u>1971-72</u>	<u>1972-73</u>
Administrative	1	1	1
Instructional (FTE)	0	0	0
Professional-Technical	0	0	0
Non-Academic	1	1	1
Total Staff	<u>2</u>	<u>2</u>	<u>2</u>
Salary cost per staff member		<u>\$15,370.</u>	<u>\$14,105.</u>
Supportive costs per staff member		<u>\$11,732.</u>	<u>\$ 7,478.</u>
Total Cost per staff member		<u>\$27,102.</u>	<u>\$21,583.</u>

Output Data:

Sub Program A

Regular Evening Credit Program:

To provide a full range of regular credit courses in both the transfer and occupational areas primarily for students interested in pursuing a baccalaureate program or vocational/technical career.

Sub Program B

Continuing Education:

To provide a wide variety of short courses of a special interest nature designed to afford both enjoyment and practical benefits to adults, and to provide a varied selection of upper division and graduate level courses in cooperation with colleges and universities.

Sub Program C

Community Services:

To provide a wide variety of educational opportunities for community interest groups that extend beyond and complement the more formalized curricula.

EDUCATIONAL FUND BUDGET
1972-73
Dean of Continuing Education (130)

Expenditures

118-000-000	<u>INSTRUCTIONAL ADMINISTRATION</u>		
118-130-510	Salaries		
118-130-511	Administrative	20,900	
118-130-516	Office	7,310	
118-130-518	Student Aids	<u>500</u>	
	Total Salaries		28,710
118-130-520	Fringe Benefits		
118-130-521	Group Insurance	940	
118-130-525	Tuition Reimbursement	40	
118-130-528	Professional Expense	<u>75</u>	
	Total Fringe Benefits		1,055
118-130-530	Contractual Services		
118-130-534	Maintenance	100	
118-130-537	Contractual Office	<u>500</u>	
	Total Contractual Services		600
118-130-540	General Materials and Supplies		
118-130-541	Office	500	
118-130-542	Printing and Duplicating	600	
118-130-546	Publications and Dues	200	
118-130-547	Advertising	<u>500</u>	
	Total Gen. Materials and Supplies		1,800
118-130-550	Travel and Meetings		
118-130-551	Meeting Expense--Local	500	
118-130-552	Mileage--Local	250	
118-130-554	Travel	<u>750</u>	
	Total Travel and Meetings		1,500
118-130-580	Capital Outlay		
118-130-585	Equipment--Furniture	<u>500</u>	
	Total Capital Outlay		500
118-130-590	Other		
118-130-598	Data Processing Service Chg.	<u>9,000</u>	
	Total Other		<u>9,000</u>
	TOTAL DEAN OF CONTINUING EDUCATION BUDGET		<u>\$43,165</u>

PROGRAM STATEMENT

Vice President of Academic Affairs

Mission Statement:

The mission of the office of the Vice President of Academic Affairs is to attempt to provide instructional programs necessary to satisfy the needs of the community through courses and programs designed to transfer to four-year colleges and universities; courses and programs in career areas, continuing education and community services; and adequate support to these programs and the community in the Learning Resource Center in the most creative and effective way possible.

Input Data:

	<u>1971-72</u>	<u>1972-73</u>
Staff		
Administrative	1	1
Professional-Technical	0	0
Non-academic	<u>1</u>	<u>1</u>
Total Staff	<u>2</u>	<u>2</u>
Salary cost per staff member	\$17,898	\$20,121
Supportive cost per staff member	<u>6,428</u>	<u>7,175</u>
Total cost per staff member	<u>\$24,306</u>	<u>27,296</u>
Supportive costs for support services for academic affairs (substitutes, consultants, advertising, printing and duplicating, data processing, and recruitment) per staff member	\$44,108	\$40,090

Output Data:

Sub Program A

The mission of the Dean of Career Programs is to plan, develop and administer all of the activities related to courses and programs designed to provide educational experiences for students desiring to enter a vocation upon completion of courses or programs in career areas.

Sub Program B

The mission of the Dean of Evening and Continuing Education is to explore, plan, develop and administer educational experiences to provide adults with opportunities for their continued education in a formal or informal manner in credit, non-credit, seminar, workshop and other short-term courses.

Sub Program C

The mission of the Dean of Transfer Area is to plan, develop and administer all of the activities related to courses and programs designed to transfer to four-year colleges and universities.

Sub Program D

The mission of the Learning Resources Center is to provide printed and non-printed materials and related services necessary to the learning process.

EDUCATIONAL FUND BUDGET

1972-73

Vice President of Academic Affairs (180)

Expenditures

118-000-000	<u>INSTRUCTIONAL ADMINISTRATION</u>		
118-180-510	Salaries		
118-180-511	Administrative	29,292	
118-180-514	Instructional--Part-time	2,700	
118-180-515	Instructional Substitutes	8,000	
118-180-516	Office	8,250	
118-180-518	Student Aids	<u>3,500</u>	
	Total Salaries		51,742
118-180-520	Fringe Benefits		
118-180-521	Group Insurance	1,290	
118-180-525	Tuition Reimbursement	40	
118-180-528	Professional Expense	<u>200</u>	
	Total Fringe Benefits		1,530
118-180-530	Contractual Services		
118-180-532	Consultants	12,900	
118-180-534	Maintenance	200	
118-180-537	Contractual Office	<u>500</u>	
	Total Contractual Services		13,600
118-180-540	General Materials and Supplies		
118-180-541	Office	1,450	
118-180-542	Printing and Duplicating	16,500	
118-180-546	Publications and Dues	450	
118-180-547	Advertising	<u>21,000</u>	
	Total General Materials & Supplies		39,400
118-180-550	Travel and Meetings		
118-180-551	Meeting Expense--Local	2,500	
118-180-552	Mileage--Local	600	
118-180-554	Travel	3,200	
118-180-555	Recruitment	2,500	
118-180-559	Other--Innov. & Exper.	<u>0</u>	
	Total Travel and Meetings		8,800
118-180-580	Capital Outlay		
118-180-585	Equipment	<u>420</u>	
	Total Capital Outlay		420
118-180-590	Other		
118-180-598	Data Processing Service Charge	<u>19,280</u>	
	Total Other		<u>19,280</u>
	 TOTAL VICE PRESIDENT OF ACADEMIC AFFAIRS BUDGET		 <u>\$134,772</u>

PROGRAM STATEMENT

LRC - Processing Service

Mission Statement:

The Processing Service objective is to provide the LRC and the college a collection of materials appropriate to the instructional and co-curricular goals of the college. This would include the identifying, acquiring, cataloging, inventorying, and processing of all suitable LRC materials and equipment.

Input Data:

Staff	<u>1972-73</u>
Administrative	1
Instructional (FTE)	3
Non-academic	<u>7.5</u>
Total Staff	<u>11.5</u>
Salary cost per staff member	\$ 8,804
Supportive costs per staff member	<u>11,472</u>
Total cost per staff member	<u>\$20,276</u>

Output Data:

Sub Program A

Acquisitions - To identify, locate sources, and order learning resource materials suitable for inclusion in the LRC collection.

Sub Program B

Cataloging - To catalog, index, process, and make fully accessible appropriate information about the LRC collection of materials.

Sub Program C

LRC Business Processing - To order, process, receive, and inventory all LRC equipment, furniture, and supplies for the logistics support of the total LRC operation.

EDUCATIONAL FUND BUDGET
1972-73
Processing Services (1)

Expenditures

120-000-000	<u>LEARNING RESOURCE CENTER</u>		
121-000-510	Salaries		
121-000-511	Administrative	20,946	
121-000-512	Professional	35,580	
121-000-516	Office	44,728	
121-000-518	Students	<u>4,280</u>	
	Total Salaries		105,534
121-000-520	Fringe Benefits		
121-000-521	Group Insurance	4,810	
121-000-525	Tuition Reimbursement	160	
121-000-528	Professional Expense	<u>300</u>	
	Total Fringe Benefits		5,270
121-000-530	Contractual Services		
121-000-534	Maintenance		1,000
121-000-540	General Materials and Supplies		
121-000-541	Office	3,500	
121-000-542	Printing and Duplicating	500	
121-000-543	Supplies	2,000	
121-000-544	Materials	31,000	
121-000-545	Books and Bindings	59,000	
121-000-546	Publications and Dues	<u>20,000</u>	
	Tot. Gen. Materials & Supplies		116,000
121-000-550	Travel and Meeting		
121-000-554	Travel		800
121-000-560	Fixed Charges		
121-000-561	Rental of Equipment		<u>4,580</u>
	TOTAL PROCESSING SERVICES BUDGET		<u>\$233,184</u>

PROGRAM STATEMENT

LRC - Resources Service

Mission Statement:

The Resources Service objective is to provide user services which include reference, bibliographic circulation (print and non-print material), transmission or dissemination, and assistance to both faculty and students with the use of Learning Resources.

Input Data:

Staff	1972-73
Administrative	1
Instructional (FTE)	5.7
Professional-Technical	3.4
Non-academic	6
Total Staff	<u>16.1</u>
Salary cost per staff member	\$ 9,444
Supportive costs per staff member	<u>4,267</u>
Total cost per staff member	<u>\$13,711</u>

Output Data:

Sub Program A

Reference - To interpret the Learning Resources collection by assisting all users to find needed materials.

Sub Program B

Circulation - To provide users with support services in distributing, disseminating, transmitting, and scheduling Learning Resources media, materials, and associated AV equipment; provide in-service training in the effective use of the collection, and maintain appropriate utilization records.

Sub Program C

Media Systems Operations, Maintenance and Design - To provide the LRC and college with media systems engineering support for the operation, maintenance, design and installation of electronic media systems. These would include lecture/demo rooms, distribution equipment, and other AV equipment.

EDUCATIONAL FUND BUDGET
1972-73
Resources Services (2)

Expenditures

120-000-000	<u>LEARNING RESOURCE CENTER</u>		
122-000-510	Salaries		
122-000-511	Administrative	18,920	
122-000-512	Professional	79,160	
122-000-516	Office	53,976	
122-000-518	Students	<u>9,745</u>	
	Total Salaries		161,801
122-000-520	Fringe Benefits		
122-000-521	Group Insurance	5,540	
122-000-525	Tuition Reimbursement	240	
122-000-528	Professional Expense	<u>450</u>	
	Total Fringe Benefits		6,230
122-000-530	Contractual Services		
122-000-534	Maintenance	<u>4,750</u>	
	Total Contractual Services		4,750
122-000-540	General Materials and Supplies		
122-000-541	Office	400	
122-000-542	Printing and Duplicating	750	
122-000-544	Materials	12,100	
122-000-545	Books and Bindings	100	
122-000-546	Publications and Dues	200	
122-000-549	Other--Maint. Supplies	<u>6,000</u>	
	Total Gen. Materials & Supplies		19,550
122-000-550	Travel and Meeting		
122-000-554	Travel	<u>1,000</u>	
	Total Travel and Meeting		1,000
122-000-580	Capital Outlay		
122-000-584	Building Remodeling	4,500	
122-000-586	Equipment--Educational	1,300	
122-000-587	Equipment--Ed., Reimbursable	<u>21,623</u>	
	Total Capital Outlay		<u>27,423</u>
	TOTAL RESOURCES SERVICES BUDGET		<u>\$220,754</u>

PROGRAM STATEMENT

LRC - Production Service

Mission Statement:

The Production Service objective is to provide the faculty and LRC users with locally produced and prepared materials consistent with the institutional and instructional goals of the college. This would include the design, development, production, and evaluation of these materials in the learning process or as otherwise specified.

Input Data:

Staff	<u>1972-73</u>
Administrative	0
Instructional (FTE)	2
Professional-Technical	7
Non-academic	<u>.2</u>
Total Staff	<u>9.2</u>
Salary cost per staff member	\$ 9,488
Supportive costs per staff member	<u>5,222</u>
Total cost per staff member	<u>\$14,710</u>

Output Data:

Sub Program A

Graphic Productions - To provide instructional area with quality graphic materials for the learning process. This would include the design and production of art work, photography, mounting and other processes necessary to produce a finished product for instruction. This would also include appropriate institutional graphic production and publication work.

Sub Program B

Television Production - To provide instructional area with quality television programs for use in the learning process. This would include scripting, storyboarding, and final production of programs requested by the faculty. This would also include the development of television programs of a co-curricular nature.

EDUCATIONAL FUND BUDGET
1972-73
Production Services (3)

Expenditures

120-000-000	<u>LEARNING RESOURCE CENTER</u>		
123-000-510	Salaries		
123-000-512	Professional	30,606	
123-000-516	Office	56,688	
123-000-518	Students	<u>4,750</u>	
	Total Salaries		92,044
123-000-520	Fringe Benefits		
123-000-521	Group Insurance	3,630	
123-000-525	Tuition Reimbursement	80	
123-000-528	Professional Expense	<u>150</u>	
	Total Fringe Benefits		3,860
123-000-530	Contractual Services		
123-000-534	Maintenance	<u>2,750</u>	
	Total Contractual Services		2,750
123-000-540	General Materials and Supplies		
123-000-541	Office	300	
123-000-542	Printing and Duplicating	500	
123-000-544	Materials	22,750	
123-000-545	Books and Bindings	100	
123-000-546	Publications and Dues	200	
123-000-549	Other--Maint. Supplies	<u>4,000</u>	
	Tot. Gen. Materials and Supplies		27,850
123-000-550	Travel and Meeting		
123-000-554	Travel	<u>200</u>	
	Total Travel and Meeting		200
123-000-580	Capital Outlay		
123-000-584	Building Remodeling	3,900	
123-000-585	Equipment--Office	1,050	
123-000-586	Equipment--Educational	2,740	
123-000-587	Equipment--Ed., Reimbursable	<u>940</u>	
	Total Capital Outlay		<u>8,630</u>
	TOTAL PRODUCTION SERVICES BUDGET		<u>\$135,334</u>

PROGRAM STATEMENT

Learning Resource Center Administration

Mission Statement:

To provide administrative direction to the Learning Resources program area of Academic Affairs. This would include management and supervision of Processing, Resources, and Production Services.

Input Data:

Staff	<u>1971-72</u>	<u>1972-73</u>
Administrative	1	1
Non-academic	<u>1</u>	<u>1</u>
Total Staff	<u>2</u>	<u>2</u>
Salary cost per staff member	\$15,126	\$15,813
Supportive costs per staff member	<u>1,615</u>	<u>1,827</u>
Total cost per staff member	<u>\$16,741</u>	<u>\$17,640</u>

Output Data:

Sub Program A

Management of the personnel, facilities, and resources in support of reference, circulation, transmission, scheduling, dissemination of the learning resource materials and assistance to both faculty and students with the use of learning resources (Resources Service).

Sub Program B

Management of the personnel, facilities, and resources in support of acquisition, cataloging, inventorying, and processing of all LRC materials, supplies, and equipment (Processing Services).

Sub Program C

The management of personnel, facilities, resources for production of materials, and programs in support of the learning process and other appropriate institutional goals (Production Services).

EDUCATIONAL FUND BUDGET
1972-73
Learning Resource Center Administration (8)

Expenditures

120-000-000	<u>LEARNING RESOURCE CENTER</u>		
128-000-510	Salaries		
128-000-511	Administrative	24,151	
128-000-516	Office	<u>7,476</u>	
	Total Salaries		31,627
128-000-520	Fringe Benefits		
128-000-521	Group Insurance	940	
128-000-525	Tuition Reimbursement	40	
128-000-528	Professional Expense	<u>75</u>	
	Total Fringe Benefits		1,055
128-000-530	Contractual Services		
128-000-534	Maintenance	<u>100</u>	
	Total Contractual Services		100
128-000-540	General Materials and Supplies		
128-000-541	Office	300	
128-000-542	Printing and Duplicating	330	
128-000-546	Publications and Dues	<u>400</u>	
	Total Gen.Materials and Supplies		1,030
128-000-550	Travel and Meeting		
128-000-551	Meeting Expense--Local	300	
128-000-552	Mileage--Local	200	
128-000-554	Travel	<u>750</u>	
	Total Travel and Meeting		1,250
128-000-580	Capital Outlay		
128-000-585	Equipment--Office	<u>220</u>	
	Total Capital Outlay		<u>220</u>
	TOTAL LEARNING RESOURCE CENTER ADMINISTRATION BUDGET		<u>\$35,282</u>

PROGRAM STATEMENT

Admissions and Records

Mission Statement:

The Admissions and Records Office has the responsibility for the administration of established policy regarding admissions, registration, and accumulation and dissemination of student data.

Input Data:

	<u>1971-72</u>	<u>1972-73</u>
Staff		
Administrative	2	2
Professional-Technical	-	-
Non-academic	<u>8</u>	<u>11</u>
Total Staff	<u>10</u>	<u>13</u>
Salary cost per staff member	\$ 9,201	\$8,451
Supportive cost per staff member	<u>2,058</u>	<u>1,241</u>
Total cost per staff member	<u>\$11,259</u>	<u>\$9,858</u>

Output Data:

Sub Program A. Admissions. To select students for admission who meet the admission standards set for Harper College.

Sub Program B. Academic Records. To maintain accurate, complete and timely student academic records for dissemination in various forms to authorized recipients.

Sub Program C. Diplomas and Certificates. To certify completion of degree requirements and provide diplomas to all certified graduates.

Sub Program D. Transcripts and Cumulative Advisory Records. To issue accurate and complete student transcripts as quickly as possible upon proper request.

Sub Program E. Certification. To provide certification information on students to authorized agencies requiring such certification.

Sub Program F. Registration. To bring together students and faculty in classes utilizing in the most efficient manner the talents and facilities provided by the college.

Sub Program G. Statistics. To report on student enrollment, state apportionment charge-back, degrees awarded and applications received.

Sub Program H. Systems Development. Assist in the development of an efficient, accurate and simple system for processing, maintaining, and reporting of student and course data.

Sub Program I. Academic Bulletins. To provide current, articulate, and accurate information (calendar, admissions requirements, curricula offerings, cost, accreditation, organization, faculty college regulations, graduation requirements, degrees offered) about the college for guidance of prospective students, for faculty and administrative officers, for students currently enrolled, and for other educational or allied institutions.

EDUCATIONAL FUND BUDGET
1972-73
Admissions and Records (1)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
131-000-510	Salaries		
131-000-511	Administrative	22,850	
131-000-512	Professional	15,680	
131-000-516	Office	71,340	
131-000-518	Students	<u>1,000</u>	
	Total Salaries		110,870
131-000-520	Fringe Benefits		
131-000-521	Group Insurance	5,030	
131-000-525	Tuition Reimbursement	80	
131-000-528	Professional Expense	<u>150</u>	
	Total Fringe Benefits		5,260
131-000-530	Contractual Services		
131-000-534	Maintenance	380	
131-000-537	Contractual--Office	<u>750</u>	
	Total Contractual Services		1,130
131-000-540	General Materials and Supplies		
131-000-541	Office	4,500	
131-000-542	Printing and Duplicating	4,000	
131-000-546	Publications and Dues	<u>180</u>	
	Total Gen.Materials & Supplies		8,680
131-000-550	Travel and Meeting		
131-000-551	Meeting Expense--Local	200	
131-000-552	Mileage--Local	200	
131-000-554	Travel	<u>750</u>	
	Total Travel and Meetings		1,150
131-000-580	Capital Outlay		
131-000-585	Equipment--Office	<u>1,070</u>	
	Total Capital Outlay		<u>1,070</u>
	TOTAL ADMISSIONS AND RECORDS BUDGET		<u>\$128,160</u>

PROGRAM STATEMENT
Placement and Student Aids

Mission Statement:

The Harper Placement and Student Aids Office certifies student status for the social security, veterans and Illinois guaranteed loan programs. It administers the federal college work-study, educational opportunity grant, national defense student loan, federal nursing scholarship, and the law enforcement grant and loan programs. Also, the state scholarship and grant programs, state vocational technical work-study program, state veterans scholarship program, state county teacher education scholarship, Harper Trustee Scholarship and short-term loan program, and all the local community, agency, state and national scholarship programs and grants.

Placement services are also provided for students for full, part-time and summer work.

Input Data:

	<u>1971-72</u>	<u>1972-73</u>
Staff		
Administrative	1	1
Instructional (FTE)	0	0
Professional-Technical	0	1
Non-academic	<u>2.5</u>	<u>2.5</u>
Total Staff	<u>3.5</u>	<u>4.5</u>
Salary cost per staff member	\$10,330	\$9,886
Supportive costs per staff member	<u>1,277</u>	<u>1,544</u>
Total cost per staff member	<u>\$11,607</u>	<u>\$11,430</u>

Output Data:

Sub Program A

Financial Aid Services - To provide services to students on loans, scholarship and grants in the most efficient manner possible within the philosophical framework that "virtually no student who demonstrates financial need should forego a college education due to a lack of funds" as interpreted by the National Council of Financial Aids.

Sub Program B

Veterans Services - To provide assistance to veterans by certifying and counseling them for the various programs available.

Sub Program C

Work-Study Services - To assist students in finding on and off campus work opportunities under federal, state, community and private programs.

Sub Program D

Certification Services - To certify student attendance for the social security, railroad retirement, handicapped-vocational rehabilitation and tuition rebate programs.

Sub Program E

Placement Services - To provide placement services to graduating students relating to their background and training, transferring students, scheduling employment interviews for terminal students, and scheduling interviews with visiting college representatives.

Sub Program F

Community Services - To provide the community with adequate information on all the sub programs considered.

EDUCATIONAL FUND BUDGET
1972-73
Placement and Student Aids (2)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
132-000-510	Salaries		
132-000-511	Administrative	20,200	
132-000-512	Professional	8,000	
132-000-516	Office	16,290	
132-000-518	Students	<u>500</u>	
	Total Salaries		44,990
132-000-520	Fringe Benefits		
132-000-521	Group Insurance	2,300	
132-000-525	Tuition Reimbursement	80	
132-000-528	Professional Expense	<u>150</u>	
	Total Fringe Benefits		2,530
132-000-530	Contractual Services		
132-000-537	Contractual Office	<u>100</u>	
	Total Contractual Services		100
132-000-540	General Materials and Supplies		
132-000-541	Office	700	
132-000-542	Printing and Duplicating	1,000	
132-000-546	Publications and Dues	150	
132-000-547	Advertising	<u>50</u>	
	Total Gen.Materials and Supplies		1,900
132-000-550	Travel and Meetings		
132-000-551	Meeting Expense--Local	100	
132-000-552	Mileage--Local	100	
132-000-554	Travel	<u>650</u>	
	Total Travel and Meetings		850
132-000-580	Capital Outlay		
132-000-585	Equipment--Office	<u>1,070</u>	
	Total Capital Outlay		<u>1,070</u>
	TOTAL PLACEMENT AND STUDENT AIDS BUDGET		<u>\$51,440</u>

PROGRAM STATEMENT

COUNSELING

Mission Statement:

To provide counseling, vocational, educational, and personal-social assistance to Harper students.

Input Data:

	<u>1971-72</u>	<u>1972-73</u>
Staff		
Administrative	3	1
Instructional (FTE)	13	15
Professional-technical	3	3
Non-academic	6	2½
Total Staff	<u>25</u>	<u>21½</u>
Salary cost per staff member	\$12,125	\$12,869
Supportive cost per staff member	<u>2,018</u>	<u>1,507</u>
Total cost per staff member	<u>\$14,143</u>	<u>\$14,376</u>

Output Data:

Sub Program A

Counseling. To provide vocational, educational, and personal-social assistance to Harper students, as authorized by the American Board on Counseling Services.

Sub Program B

Academic Advising. To authorize the academic program of advisees each semester, and hold academic exit interviews with advisees withdrawing from Harper.

Sub Program C

New Student Orientation. To provide a learning experience designed to assist the student to make satisfactory adjustment to a new campus.

Sub Program D

Personal Counseling. To reach the counselee psychologically and to be responsible to the counselee from the point of initial contact until termination is effected, or until responsibility is transferred through an appropriate referral.

Sub Program E

Vocational Counseling. To assist the student in exploring careers, narrowing choices, making decisions, and verifying previous decisions which will reinforce positive notions of himself.

Sub Program F

Education counseling. To give the counselee a personal-educational assessment of himself in very organized, systematic way and to accept realities of what he is not.

EDUCATIONAL FUND BUDGET

1972-73

Counseling (3)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
133-000-510	Salaries		
133-000-511	Administrative	19,800	
133-000-512	Professional	220,670	
133-000-514	Instructional--Part-time	20,400	
133-000-516	Office	15,320	
133-000-518	Students	<u>8,000</u>	
	Total Salaries		284,690
133-000-520	Fringe Benefits		
133-000-521	Group Insurance	11,080	
133-000-525	Tuition Reimbursement	680	
133-000-528	Professional Expense	<u>1,280</u>	
	Total Fringe Benefits		13,040
133-000-530	Contractual Services		
133-000-534	Maintenance	150	
133-000-537	Contractual Office	<u>1,500</u>	
	Total Contractual Services		1,650
133-000-540	General Materials and Supplies		
133-000-541	Office	1,250	
133-000-542	Printing and Duplicating	1,000	
133-000-546	Publications and Dues	100	
133-000-549	Other--Voc.Lib.	<u>890</u>	
	Total Gen.Materials and Supplies		3,240
133-000-550	Travel and Meetings		
133-000-551	Meeting Expense--Local	300	
133-000-552	Mileage--Local	150	
133-000-554	Travel	<u>2,700</u>	
	Total Travel and Meetings		3,150
133-000-580	Capital Outlay		
133-000-585	Equipment--Office	<u>3,320</u>	
	Total Capital Outlay		<u>3,320</u>
	TOTAL COUNSELING BUDGET		<u><u>309,090</u></u>

PROGRAM STATEMENT
ENVIRONMENTAL HEALTH

Mission Statement:

To provide first aid, treat minor illnesses, health counseling, environmental safety, and encourage students, faculty, and administration through a health education program to maintain responsibility for their own health and to seek help when needed.

<u>Input Data:</u>	<u>1972-73</u>
Staff	1
Administrative	0
Instructional (FTE)	0
Professional-technical	1
Non-academic	<u>2</u>
Total Staff	<u>2</u>
Salary cost per staff member	\$12,580
Supportive costs per staff member	<u>\$ 1,465</u>
Total cost per staff member	<u>\$14,045</u>

Output Data:

Sub Program A

Environmental Health. To carry on a program of preventive medicine for the college community.

Sub Program B

Community Service. Coordinates the college health program with community agencies and resources as well as coordinating field experience for the University of Illinois nursing students.

Sub Program C

New Student Orientation. Communicates to entering students services available such as health and accident insurance.

Sub Program D

Counseling. Counsels individual students and student groups on health needs and problems.

Sub Program E

Service to Special Students. Identifies, evaluates, and provides for the needs of all physically handicapped students.

Sub Program F

Personnel. Monitors health status of college personnel and keeps health records for academic and non-academic personnel.

Sub Program G

Food Service. Develops health program for Food Service personnel and identifies criteria for inspection of the Food Service area.

EDUCATIONAL FUND BUDGET

1972-73

Environmental Health

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
133-100-510	Salaries		
133-100-511	Administrative	14,100	
133-100-514	Instructional--Part-time	4,600	
133-100-516	Office	<u>6,460</u>	
	Total Salaries		25,160
133-100-520	Fringe Benefits		
133-100-521	Group Insurance	940	
133-100-525	Tuition Reimbursement	40	
133-100-528	Professional Expense	<u>100</u>	
	Total Fringe Benefits		1,080
133-100-540	General Materials and Supplies		
133-100-541	Office	200	
133-100-542	Printing and Duplicating	300	
133-100-543	Supplies--Medical	400	
133-100-546	Publications and Dues	50	
133-100-549	Other--Voc. Lib.	<u>250</u>	
	Total Gen.Materials and Supplies		1,200
133-100-550	Travel and Meetings		
133-100-551	Meeting Expense--Local	50	
133-100-554	Travel	<u>500</u>	
	Total Travel and Meetings		550
133-100-580	Capital Outlay		
133-100-585	Equipment--Office	<u>100</u>	
	Total Capital Outlay		<u>100</u>
	TOTAL ENVIRONMENTAL HEALTH BUDGET		<u>\$28,090</u>

PROGRAM STATEMENT
STUDENT ACTIVITIES

Mission Statement:

The objective of the student activities office is to meet the needs and challenges of today's students in a changing society through a viable activities program.

Input Data:

Staff	<u>1971-72</u>	<u>1972-73</u>
Administrative	1	1
Professional-Technical	1	1
Non-academic	1	1
Total Staff	<u>3</u>	<u>3</u>
Salary cost per staff member	\$10,906	\$11,370
Supportive cost per staff member	<u>1,737</u>	<u>1,846</u>
Total cost per staff member	<u>\$12,643</u>	<u>\$13,216</u>

Output Data:

Sub Program A

Cultural Activities. To stimulate an interest in students and to provide the college and community with programs of excellence which are representative of the various arts fields - drama, art, film, and music, and to provide a forum for discussion of contemporary society through a lecture series.

Sub Program B

Social Activities. To provide opportunities for participation and for the development of social relationships through programs of a popular nature such as dances, pop concerts and informal activities.

Sub Program C

Recreational Activities. To provide opportunities for participation and instruction in billiards, chess, bridge and related activities.

Sub Program D

Self-governance. To develop a strong student government which can become the main vehicle through which students participate in their government and in the policy formation process of the college.

Sub Program E

Student Publications. To provide opportunities for student expression through the newspaper Harbinger, feature magazine Halcyon, and literary booklet Point of View.

Sub Program F

Student Development. To provide opportunities for leadership development, understanding of democratic principles and their application in group situations.

Sub Program G

Clubs and Organizations: To provide opportunities for the development of present and new interests, attitudes, and skills through curricular and interest clubs.

EDUCATIONAL FUND BUDGET
1972-73
Student Activities (4)

Expenditures

130-000-000	STUDENT SERVICES AND AIDS		
134-000-510	Salaries		
134-000-511	Administrative	18,850	
134-000-512	Professional	8,320	
134-000-516	Office	6,940	
134-000-518	Students	<u>1,500</u>	
	Total Salaries		35,610
134-000-520	Fringe Benefits		
134-000-521	Group Insurance	1,530	
134-000-525	Tuition Reimbursement	80	
134-000-528	Professional Expense	<u>150</u>	
	Total Fringe Benefits		1,760
134-000-530	Contractual Services		
134-000-534	Maintenance	<u>100</u>	
	Total Contractual Services		100
134-000-540	General Materials and Supplies		
134-000-541	Office	400	
134-000-542	Printing and Duplicating	550	
134-000-546	Publications and Dues	<u>150</u>	
	Total Gen. Materials and Supplies		1,100
134-000-550	Travel and Meetings		
134-000-551	Meeting Expense--Local	50	
134-000-552	Mileage--Local	50	
134-000-554	Travel	<u>750</u>	
	Total Travel and Meetings		850
134-000-580	Capital Outlay		
134-000-585	Equipment--Office	<u>230</u>	
	Total Capital Outlay		<u>230</u>
	TOTAL STUDENT ACTIVITIES BUDGET		<u>\$39,650</u>

PROGRAM STATEMENT

Scholarships/Grants/Loans/Placement

Mission Statement:

The Harper College Trustee Scholarship, short term rotating loan fund, and the student service awards were established by the Board of Trustees to assist students in need and recognize effort, leadership and achievement.

EDUCATIONAL FUND BUDGET
1972-73
Scholarships/Grants/Loans/Placement (5)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
135-000-590	Other		
135-000-592	Student Grants, Scholarships	<u>\$33,260</u>	
	Total Other		<u>33,260</u>
	TOTAL SCHOLARSHIPS/GRANTS/LOANS/ PLACEMENT BUDGET		<u>\$33,260</u>

PROGRAM STATEMENT

Student Employment

Mission Statement:

The College Work-Study Program provides students with:

1. Employment opportunities for earning funds to cover educational expense.
2. Work experiences to further develop their skills, creativity, sense of awareness and responsibility.

EDUCATIONAL FUND BUDGET
1972-73
Student Employment (6)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
136-000-590	Other		
136-000-591	College Work Study	<u>37,000</u>	
	Total Other		<u>37,000</u>
	TOTAL STUDENT EMPLOYMENT BUDGET		<u>\$37,000</u>

PROGRAM STATEMENT

DEAN OF STUDENT SERVICES

Mission Statement:

This cost center is accountable to students for admissions and records, placement and financial aids, intercollegiate athletics, testing, foreign travel program, food service, and to the community through the Community Counseling Center.

<u>Input Data:</u>	<u>1972-73</u>
Staff	
Administrative	1
Instructional (FTE)	0
Professional-Technical	1
Non-academic	<u>1</u>
Total Staff	<u>3</u>
Salary cost per staff member	\$9,250
Supportive costs per staff member	<u>4,556</u>
Total cost per staff member	<u>13,806</u>

Output Data:

Sub Program A

Testing Services. To provide a number of psychometric services to students, counselors and faculty.

Sub Program B

Food Service. The Food Service Department is organized under the Dean of Student Services to reflect its mission of providing a need centered food service for the student, faculty, staff and guests of the college. The service operates on a break-even financial policy.

Sub Program C

Placement and Student Aids. The Harper Placement and Student Aids Office certifies student status for the social security, veterans and Illinois guaranteed loan program. It administers the federal college work-study, educational opportunity grant, national defense student loan, federal nursing scholarship, and the law enforcement grant and loan programs. Also, the state scholarship and grant programs, state vocational technical work-study program, state veterans scholarship program, state county teacher education scholarship, Harper Trustee Scholarship and short term loan program, and all the local community, agency, state and national scholarship programs and grants. Placement services are also provided for students for full, part-time and summer work.

Sub Program D

Admissions and Records. The Admissions and Records office has the responsibility for the administration of established policy regarding admissions, registration, and accumulation and dissemination of student data.

Sub Program E

Community Counseling Center. The goal of the Community Counseling Center is to assist the individual to realize his full potential as a person. The goal is accomplished through vocational and academic testing and counseling, personal counseling, marriage counseling, and family counseling.

Sub Program F

Intercollegiate Athletics. To provide opportunities for qualified male students to participate in a number of sports in contests with peers at similar institutions organized in a manner that is compatible with philosophies of the college.

EDUCATIONAL FUND BUDGET

1972-73

Student Services (7)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
137-000-510	Salaries		
137-000-511	Administrative	14,040	
137-000-512	Professional	7,610	
137-000-516	Office	6,100	
137-000-518	Students	<u>150</u>	
	Total Salaries		27,900
137-000-520	Fringe Benefits		
137-000-521	Group Insurance	1,530	
137-000-525	Tuition Reimbursement	40	
137-000-528	Professional Expense	<u>150</u>	
	Total Fringe Benefits		1,720
137-000-530	Contractual Services		
137-000-534	Maintenance	100	
137-000-537	Contractual Office	<u>200</u>	
	Total Contractual Services		300
137-000-540	General Materials and Supplies		
137-000-541	Office	200	
137-000-542	Printing and Duplicating	400	
137-000-546	Publications and Dues	100	
137-000-549	Other--Voc. Lib.	<u>1,500</u>	
	Tot.Gen. Materials and Supplies		2,200
137-000-550	Travel and Meetings		
137-000-551	Meeting Expense--Local	100	
137-000-552	Mileage--Local	100	
137-000-554	Travel	<u>750</u>	
	Total Travel and Meetings		950
137-000-580	Capital Outlay		
137-000-585	Equipment--Office	<u>1,350</u>	
	Total Capital Outlay		1,350
137-000-590	Other		
137-000-597	Subsidy Counseling Center	<u>7,000</u>	
	Total Other		<u>7,000</u>
	TOTAL STUDENT SERVICES BUDGET		<u>\$41,420</u>

PROGRAM STATEMENT
Vice President of Student Affairs

Mission Statement:

This cost center is accountable to students for admissions and records, counseling, health service, student activities, placement and financial aids, intercollegiate athletics, testing, orientation, lecture-concert series, foreign travel program and food service.

Input Data:

Staff	<u>1971-72</u>	<u>1972-73</u>
Administrative	1	1
Non-academic	<u>1</u>	<u>1</u>
Total Staff	<u>2</u>	<u>2</u>
Salary cost per staff member	\$15,982	\$21,610
Supportive costs per staff member	<u>79,810</u>	<u>\$121,670</u>
Total cost per staff member	<u>\$95,792</u>	<u>\$143,280</u>

Output Data:

Sub Program A. Counseling and Health. To provide health, counseling, vocational, educational, and personal-social assistance to Harper students.

Sub Program B. Food Service. The Food Service Department is organized under the Vice-President of Student Affairs to reflect its mission of providing a need centered food service for the student, faculty, staff and guests of the college. The service operates on a break-even financial policy.

Sub Program C. Student Activities. The objective of the student activities office is to meet the needs and challenges of today's students in a changing society through a viable activities program.

Sub Program D. Placement and Student Aids. The Harper Placement and Student Aids Office certifies student status for the social security, veterans and Illinois guaranteed loan program. It administers the federal college work-study, educational opportunity grant, national defense student loan, federal nursing scholarship, and the law enforcement grant and loan programs. Also, the state scholarship and grant programs, state vocational technical work-study program, state veterans scholarship program, state county teacher education scholarship, Harper Trustee Scholarship and short term loan program, and all the local community, agency, state and national scholarship programs and grants. Placement services are also provided for students for full, part-time and summer work.

Sub Program E. Admissions and Records. The admissions and records office has the responsibility for the administration of established policy regarding admissions, registration, and accumulation and dissemination of student data.

Sub Program F. Community Counseling Center. The goal of the Community Counseling Center is to assist the individual to realize his full potential as a person. The goal is accomplished through vocational and academic testing and counseling, personal counseling, marriage counseling, and family counseling.

Sub Program G. Intercollegiate Athletics. To provide opportunities for qualified male students to participate in a number of sports in contests with their peers at similar institutions organized in a manner that is compatible with philosophies of the college.

EDUCATIONAL FUND BUDGET

1972-73

Vice President of Student Affairs (8)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
138-000-510	Salaries		
138-000-511	Administrative	26,070	
138-000-514	Instructional--Part-time	10,000	
138-000-516	Office	7,150	
138-000-518	Students	<u>1,750</u>	
	Total Salaries		44,970
138-000-520	Fringe Benefits		
138-000-521	Group Insurance	940	
138-000-525	Tuition Reimbursement	40	
138-000-528	Professional Expense	<u>100</u>	
	Total Fringe Benefits		1,080
138-000-530	Contractual Services		
138-000-532	Consultants	4,700	
138-000-534	Maintenance	<u>50</u>	
	Total Contractual Services		4,750
138-000-540	General Materials and Supplies		
138-000-541	Office	250	
138-000-542	Printing and Duplication	750	
138-000-546	Publications and Dues	200	
138-000-547	Advertising	<u>200</u>	
	Tot.Gen.Materials and Supplies		1,400
138-000-550	Travel and Meetings		
138-000-551	Meeting Expense--Local	1,350	
138-000-552	Mileage--Local	50	
138-000-554	Travel	1,000	
138-000-555	Recruitment	<u>500</u>	
	Total Travel and Meetings		2,900
138-000-590	Other		
138-000-597	Subsidy Inter-College Athletics	37,350	
138-000-598	Data Processing Service Charge	<u>194,110</u>	
	Total Other		<u>231,460</u>
	TOTAL VICE PRESIDENT OF STUDENT AFFAIRS BUDGET		<u>\$286,560</u>

PROGRAM STATEMENT
Cost Center - Office of Planning & Research

Mission: to provide and to coach others in providing information for management in the planning and operation of Harper College.

<u>Input Data:</u>	<u>1971-72</u>	<u>1972-73</u>
Staff		
Administrative	1	1
Instructional (FTE)		
Professional-Technical		
Non-academic	<u>1½</u>	<u>2½</u>
Total Staff	<u>2½</u>	<u>3½</u>
Salary cost per staff member	\$ 12,132	\$10,720
Supportive costs per staff member	<u>2,640</u>	<u>2,920</u>
Total cost per staff member	\$ <u>14,772</u>	\$ <u>13,640</u>

Output Data:

Sub Program A

Enrollment projections: Every fall project mid-term, winter, summer and the following fall's enrollment. In the spring refine the following fall's projection along with the long term projection.

Sub Program B

Measurement and evaluation of ongoing activities: Evaluation surveys are made of students who have graduated, withdrawn and who are still in school. Longitudinal performance studies are made on samples of students each year and the traffic flow in and out of Harper is measured at least twice per year. Evaluations of specific projects are made upon request.

Sub Program C

Long range planning: Information is gathered for use in the planning process. The Long Range Planning Committee is chaired and the plan itself is monitored

Sub Program D

Internal consulting and advisory service: Consulting help is offered faculty and administrators who are conducting educational research projects. In addition, research projects are promoted through in-service workshops and the publication "Heuristic".

Sub Program E

External consulting service: Consulting help is offered community service groups who are conducting public service research projects.

Sub Program F

Determination of new program needs: Business, community and high school surveys are carried out to determine need for new programs and service.

EDUCATIONAL FUND BUDGET
1972-73
Planning and Research (141)

Expenditures

140-000-000	<u>INSTITUTIONAL RESEARCH AND DEVELOPMENT</u>		
141-000-510	Salaries		
141-000-511	Administrative	21,619	
141-000-516	Office	15,500	
141-000-517	Service	400	
141-000-518	Students	<u>500</u>	
	Total Salaries		38,019
141-000-520	Fringe Benefits		
141-000-521	Group Insurance	<u>1,290</u>	
	Total Fringe Benefits		1,290
141-000-530	Contractual Services		
141-000-534	Maintenance	160	
141-000-537	Contractual Office	600	
141-000-539	Other	<u>1,600</u>	
	Total Contractual Services		2,360
141-000-540	General Materials and Supplies		
141-000-541	Office	350	
141-000-542	Printing and Duplicating	3,300	
141-000-546	Publications and Dues	<u>320</u>	
	Total Gen. Materials and Supplies		3,970
141-000-550	Travel and Meeting		
141-000-551	Meeting Expense--Local	500	
141-000-552	Mileage--Local	50	
141-000-554	Travel	<u>750</u>	
	Total Travel and Meeting		1,300
141-000-580	Capital Outlay		
141-000-585	Equipment--Office	<u>300</u>	
	Total Capital Outlay		300
141-000-590	Other		
141-000-598	Data Processing Service Charge	<u>500</u>	
	Total Other		<u>500</u>
	TOTAL PLANNING AND RESEARCH BUDGET		<u>\$47,739</u>

PROGRAM STATEMENT

SPECIAL SERVICES AND DEVELOPMENT

Mission Statement:

It is the general purpose of this area to support the development and expansion of the college's economic and human resources by providing direct assistance to the president, administrators and faculty through the coordination of special projects for external funding, maintaining effective legislative relations, coordination of external surveys and reports and other staff services.

Input Data:

Staff	<u>1971-72</u>	<u>1972-73</u>
Administrative	1	2
Non-Academic	<u>1</u>	<u>1</u>
Total Staff	<u>2</u>	<u>3</u>
Salary cost per staff member	\$11,390	\$15,880
Supportive costs per staff member	<u>2,432</u>	<u>3,173</u>
Total cost per staff member	<u>\$13,822</u>	<u>\$19,053</u>

Output Data:

Sub Program A

To plan the college's total organizational approach to external fund-raising, including government, corporate, foundation, individual, and alumni sources.

Sub Program B

To initiate, or assist in initiating project proposals which will help in the development of the college and coordinate the entire application procedure for obtaining external funding.

Sub Program C

To maintain effective relationships with state representatives and federal officials in order to insure that legislative action is in the best interests of the college.

Sub Program D

To assemble information requested in surveys, reports and studies from outside agencies in order to insure that information provided by the college is recorded consistently, correctly, and within appropriate deadlines.

Sub Program E

To provide staff support to the president as requested in order to assist him in the performance of his duties.

EDUCATIONAL FUND BUDGET
1972-73
Special Services and Development (142)

Expenditures

140-000-000	<u>INSTITUTIONAL RESEARCH AND DEVELOPMENT</u>		
142-000-510	Salaries		
142-000-511	Administrative	35,480	
142-000-516	Office	7,160	
142-000-518	Students	930	
142-000-519	Other	<u>5,000</u>	
	Total Salaries		48,570
142-000-520	Fringe Benefits		
142-000-521	Group Insurance	1,530	
142-000-525	Tuition Reimbursement	80	
142-000-528	Professional Expense	<u>150</u>	
	Total Fringe Benefits		1,760
142-000-530	Contractual Services		
142-000-534	Maintenance	50	
142-000-537	Contractual Office	350	
142-000-539	Other	<u>900</u>	
	Total Contractual Services		1,300
142-000-540	General Materials & Supplies		
142-000-541	Office	180	
142-000-542	Printing and Duplicating	1,500	
142-000-546	Publications and Dues	<u>950</u>	
	Total Gen. Materials & Supplies		2,630
142-000-550	Travel and Meetings		
142-000-551	Meeting Expense--Local	700	
142-000-552	Mileage--Local	100	
142-000-554	Travel	<u>2,000</u>	
	Total Travel and Meeting		2,800
142-000-580	Capital Outlay		
142-000-585	Equipment--Office	<u>100</u>	
	Total Capital Outlay		<u>100</u>
	TOTAL SPECIAL SERVICES AND DEVELOPMENT BUDGET		<u>\$57,160</u>

PROGRAM STATEMENT
COMPUTER CENTER

Mission Statement:

The mission of the Computer Center is to develop and maintain an efficient and effective resource of skilled technical and professional personnel and modern computer equipment to meet the computing needs of the instructional and administrative functions of the institution.

<u>Input Data:</u>	<u>1971 -72</u>	<u>1972-73</u>
Staff:		
Administrative	1	1
Professional-Technical	7	7
Non-Academic	<u>10</u>	<u>11</u>
	18	19
Salary Cost Per Staff Member	\$ 9,768	\$10,896
Supportive Cost Per Staff Member	<u>11,759</u>	<u>14,622</u>
Total Cost Per Staff Member	<u>\$21,527</u>	<u>\$25,518</u>

Output Data:

Sub Program A:

Instructional Support: To provide systems, programming, and operational facilities for direct use by students and faculty in courses and programs of instruction requiring access to computing facilities for problem-solving, technical skill development, simulation and other forms of computer assisted learning to enhance the learning experiences of all students.

Sub Program B:

Administrative Support: To provide systems, programming, and operational facilities for use in support of a computer based College Information System producing routine operational reports, information summaries, and institutional research data necessary for the college to achieve its mission.

EDUCATIONAL FUND BUDGET

1972-73

Data Processing Center Administration (8)

Expenditures

150-000-000	<u>DATA PROCESSING CENTER</u>		
158-000-510	Salaries		
158-000-511	Administrative	22,940	
158-000-512	Professional	94,930	
158-000-516	Office	89,150	
158-000-518	Students	<u>10,630</u>	
	Total Salaries		217,650
158-000-520	Fringe Benefits		
158-000-521	Group Insurance	6,950	
158-000-525	Tuition Reimbursement	40	
158-000-528	Professional Expense	<u>80</u>	
	Total Fringe Benefits		7,070
158-000-530	Contractual Services		
158-000-534	Maintenance	2,880	
158-000-537	Contractual Office	500	
158-000-539	Other	<u>27,500</u>	
	Total Contractual Services		30,880
158-000-540	General Materials and Supplies		
158-000-541	Office	17,800	
158-000-542	Printing and Duplicating	700	
158-000-546	Publications and Dues	<u>780</u>	
	Total Gen. Materials and Supplies		19,280
158-000-550	Travel and Meeting		
158-000-551	Meeting Expense--Local	50	
158-000-552	Mileage--Local	100	
158-000-554	Travel	<u>1,600</u>	
	Total Travel and Meeting		1,750
158-000-560	Fixed Charges		
158-000-561	Rental of Equipment	<u>204,260</u>	
	Total Fixed Charges		204,260
158-000-580	Capital Outlay		
158-000-585	Equipment--Office	<u>3,950</u>	
	Total Capital Outlay		3,950
158-000-590	Other		
158-000-598	Data Processing Service Chg.	<u>(484,840)</u>	
	Total Other		<u>(484,840)</u>
	TOTAL DATA PROCESSING CENTER ADMINISTRATION BUDGET		<u><u>-0-</u></u>

PROGRAM STATEMENT
President and Board of Trustees

Mission Statement:

The mission of Harper College is to provide the highest quality community college program of education designed to offer each student maximum opportunity to learn and develop, to seek out the most modern, creative and effective organizational and educational ideas, and to test, improve and implement those ideas which meet the needs of the community at a reasonable cost.

Input Data:

	<u>1971-72</u>	<u>1972-73</u>
Staff		
Administrative	2.0	2.0
Non-academic	<u>1.5</u>	<u>1.3</u>
Total Staff	<u>3.5</u>	<u>3.3</u>
Salary cost per staff member	\$18,286	\$18,457
Supportive cost per staff member	<u>9,106</u>	<u>10,478</u>
Total cost per staff member	<u>\$27,392</u>	<u>\$28,935</u>

Output Data:

In order to focus institutional effort and insure that Harper College plans and operates with efficiency and accountability, the college annually sets forth a list of institutional goals. These goals attempt to focus on broad areas which affect, in most cases, more than one segment of the college. It is also to be noted that some goals are carried over for more than one year because of an inherent need for consistent on-going attention and re-evaluation. Following are the major areas of concentration for achieving specific results during 1972-73:

1. Implement, and make known to the public, the appropriate components of the college's Long Range Plan as approved by the Board of Trustees after review by a special Citizens Advisory Committee. The following points of the Plan will be given priority attention during 1972-73 and coordinated with the college's Master Plan:
 - a. Decide as to the timing of the purchase of a site for a second campus.
 - b. Resolve issues related to the annexation of other geographical areas.
 - c. Appoint a committee to study and make recommendations regarding the feasibility of developing a regional cultural center.
 - d. Emphasize the carrying out of specific institutional studies and plans dealing with accountability and the promotion of educational innovation.
 - e. Appoint committees to study and make recommendations regarding alternatives for academic calendar, salary ranges, faculty evaluation, educational grants, promotions in rank and merit compensation.
 - f. Conduct a comprehensive census of Spanish-speaking residents to determine educational and other needs which the college could provide.
2. Develop and implement appropriate elements of the Computer Feasibility Study as approved by the Executive Committee.
3. Develop a plan for the implementation of a program planning budgeting system.
4. Define differentiated staffing as it applies to the college and develop a plan for its use in various aspects of the college's operations.
5. Develop a comprehensive five-year plan for athletics at Harper College to include:
 - a. Intercollegiate activities.
 - b. Intramural activities.

6. Review all policy and procedure manuals of the college; and file a report with recommendations to the Executive Committee.
7. Inventory and review the committee structure of the college and develop a total organizational plan to include the following:
 - a. Areas or topics which require institutional standing committees.
 - b. The need for and purposes of ad hoc committees and special task forces.
 - c. A study of procedural matters pertaining to committees such as authorization, objectives, reporting schedules, and membership.
8. Commission institutional task forces to evaluate current practices and recommend models for the following areas:
 - a. Faculty development
 - b. Administrative development
 - c. Classified and staff development
9. Review the adequacy of the existing campus Master Plan by validating enrollment projections and studying specialized programs and services anticipated at this location.
 - a. Determine the feasibility of a second campus location which could necessitate a revised Master Plan for the Harper College district and make appropriate campus expansion recommendations to the Board of Trustees.
 - b. Recommend a capital funding plan based on meeting anticipated service area educational needs.
 - c. Review and study models for the organization of a multiple campus operation.
 - d. Continue seeking required governmental agency approval of Phase II-B and move selected and appropriate proposed buildings in this phase through the construction document stage.
 - e. In cooperation with government agencies, plan through schematic design the remaining construction phases of the existing Master Plan, as appropriate.
10. Investigate and recommend appropriate educational programs for the exceptional students; and develop a plan to modify facilities, as required.
11. Review the utilization of existing facilities and recommend modifications to include the following:
 - a. Where to place new programs planned for the relatively near future and in coordination with the college's existing Master Plan which may require special construction alterations and/or remodeling.
 - b. A plan of action concerning off-campus satellite facilities in the community to serve specific needs of the ever-expanding career and continuing education programs.
12. Determine the feasibility of expanding Community Counseling Center programs.
13. Explore more intensive interinstitution cooperation including:
 - a. Area high schools for advanced placement, career choices, and enrichment
 - b. Colleges and universities for cooperative efforts on special projects.
14. Manage the total institutional operation of Harper College for 5439 FTE students at a cost not to exceed \$1570 per student during the 1972-73 fiscal year. Subtotal breakdown as follows:
 - Education fund - \$1300 (including capital outlay) per FTE.
 - Building fund - \$270 per FTE.

15. Maintain the total part-time day faculty in order that the number of total part-time instructors will not exceed 12%-15% of the total full-time day contact hour offerings.
16. Maintain average class size at its 1971-72 level of twenty-six, excluding lecture sessions, individual instruction, and other special circumstances.
17. Continue the refinement of accounting for indirect expenses in major cost centers; and move toward the implementation of this unit cost accountability during this fiscal year.
18. Consider the long range financial plan and reach a decision concerning the feasibility of proposing tax rate and/or other revenue changes during the 1972-73 fiscal year.
19. Evaluate the scope and intention of the Auxiliary Enterprises Fund policy and procedure, for revision as necessary, including a review of grants management.
20. Study the feasibility of starting new career programs in the allied health and public service areas which are consistent with the needs of the community and the college's capacity.
21. Review the program for academic advising of students, for revision as necessary.
22. Continue the development of proficiency examinations across curriculum areas within the college.
23. Broaden Continuing Education by:
 - a. Increasing evening credit and non-credit offerings.
 - b. Increasing upper division and graduate extension offerings.
 - c. Developing a long range funding pattern for enlargement of special education programs for women.
 - d. Evaluate and expand the business-industrial management development program in keeping with the desires of commerce and industry in the Harper College district.
24. Study the feasibility of the implementation of a leadership center to provide an opportunity for self-development of students, staff, faculty, administrators, and area residents; as part of the continued institutional commitment for the development of Harper College's constituencies.
25. Develop and adopt an Educational Foundation program compatible with the mission of William Rainey Harper College.
26. Improve the utilization of Learning Resources by instructors and students in relation to the learning process; and explore the possibilities for Learning Resources Center cooperative services with other community and area agencies.
27. Continue to refine and review the teaching faculty evaluation system in order to yield more valid information for promotion, professional development salary review and tenure decisions.
28. Conduct a comprehensive wage and salary study for all college personnel.
29. Review and modify, as necessary, the administrative evaluation system so that it yields better information for individual promotion, development and salary decisions.
30. Review and modify, as necessary, the classified personnel evaluation system.
31. Evaluate the scope and results of the instructional development program for possible modifications.
32. The Executive Committee will review and implement appropriate recommendations of external consulting audit teams which are called in during 1972-1973 to examine selected college functions for possible improvement.

EDUCATIONAL FUND BUDGET
1972-73
President and Board of Trustees (1)

Expenditures

180-000-000	<u>GENERAL ADMINISTRATION</u>		
181-000-510	Salaries		
181-000-511	Administrative	40,910	
181-000-516	Office	10,000	
181-000-518	Students	4,000	
181-000-519	Other	<u>10,000</u>	
	Total Salaries		64,910
181-000-520	Fringe Benefits		
181-000-521	Group Insurance	<u>1,530</u>	
	Total Fringe Benefits		1,530
181-000-530	Contractual Services		
181-000-532	Educational	300	
181-000-533	Architectural	150	
181-000-534	Maintenance	150	
181-000-539	Other	<u>250</u>	
	Total Contractual Services		850
181-000-540	General Materials and Supplies		
181-000-541	Office	1,500	
181-000-542	Printing and Duplicating	4,000	
181-000-543	Supplies	500	
181-000-546	Publications and Dues	6,000	
181-000-549	Other	<u>500</u>	
	Tot.Gen.Materials and Supplies		12,500
181-000-550	Travel and Meetings		
181-000-551	Meeting Expense--Local	8,000	
181-000-554	Travel	<u>7,000</u>	
	Total Travel and Meetings		15,000
181-000-580	Capital Outlay		
181-000-585	Equipment--Office	<u>700</u>	
	Total Capital Outlay		<u>700</u>
	TOTAL PRESIDENT AND BOARD OF TRUSTEES BUDGET		<u>\$95,490</u>

PROGRAM STATEMENT
OFFICE OF COMMUNITY RELATIONS

Mission Statement:

As a staff function of the Office of the President, the Office of Community Relations directs the public information program of the College by communicating and interpreting institutional goals among the College's various publics (students and faculty, families of students, local governments, educational institutions, churches, business and industry, and the general citizenry) through the news press, College publications, special events, and the use of College facilities by community groups and organizations.

Input Data:

<u>Staff</u>	<u>1970-71</u>	<u>1971-72</u>	<u>1972-73</u>
Administrative	1	1	1
Instructional (FTE)	0	0	0
Professional-Technical	1/3	1/3	1/2
Non-academic	2-2/3	2-2/3	3*
Total staff	<u>4</u>	<u>4</u>	<u>4-1/2*</u>
Salary cost per staff member		\$ 9,907	\$ 9,522
Supportive cost per staff member		<u>8,055</u>	<u>7,643</u>
Total cost per staff member		<u>\$17,959</u>	<u>\$17,165</u>

* Based on budget approval of new staffing request

Output Data:

Sub Program A

Publicity and Press Relations. To originate and disseminate (or place) news and feature stories on a timely basis which deal with College programs and services, professional activities of faculty and staff, student awards and honors, Board elections and tax referendums, management efficiency and fiscal accountability of Harper's administration.

Sub Program B

College Publications. To direct the publication of a monthly newsletter and maintain an up-to-date mailing list of the College's various publics to whom the newsletter is mailed; to direct the publication and distribution of the annual president's report; to direct publication and distribution of the annual General Information Booklet; to provide creative copywriting services and production assistance for publications issued by other areas of the College (annual catalog, semester schedule of classes, career program brochures, counseling center brochures).

Sub Program C

Special Events. To coordinate the planning and operations of College-wide special events as directed by the President and in cooperation with faculty committees charged with specific responsibilities for such events (annual commencement, guest speaker dinners hosted by community leaders, open houses, dedications).

Sub Program D

Facilities Coordination. To receive and promptly fulfill requests for the use of College facilities for co-curricular and extra-curricular uses by faculty, students and staff; to similarly respond to facilities request by off-campus groups and organizations in conformance with the College Facilities Use and Rental Policy. This sub-program includes the recruitment, training, and assignment of campus tour guides for the convenience of groups visiting the campus. Tour guide service is usually provided on an advance notice basis but can be furnished on demand.

EDUCATIONAL FUND BUDGET
1972-73
Community Relations (2)

Expenditures

180-000-000	<u>GENERAL ADMINISTRATION</u>		
182-000-510	Salaries		
182-000-511	Administrative	18,440	
182-000-512	Professional	3,330	
182-000-516	Office	21,080	
182-000-518	Students	<u>5,000</u>	
	Total Salaries		47,850
182-000-520	Fringe Benefits		
182-000-521	Group Insurance	1,640	
182-000-525	Tuition Reimbursement	40	
182-000-528	Professional Expense	<u>75</u>	
	Total Fringe Benefits		1,755
182-000-530	Contractual Services		
182-000-534	Maintenance	100	
182-000-539	Other	<u>1,500</u>	
	Total Contractual Services		1,600
182-000-540	General Materials and Supplies		
182-000-541	Office	1,200	
182-000-542	Printing and Duplicating	12,000	
182-000-546	Publications and Dues	<u>200</u>	
	Total Gen. Materials and Supplies		13,400
182-000-550	Travel and Meetings		
182-000-551	Meeting Expense--Local	100	
182-000-552	Mileage--Local	120	
182-000-554	Travel	<u>500</u>	
	Total Travel and Meetings		720
182-000-590	Other		
182-000-598	Data Processing Service Charge	<u>11,920</u>	
	Total Other		<u>11,920</u>
	TOTAL COMMUNITY RELATIONS BUDGET		<u>\$ 77,245</u>

PROGRAM STATEMENT

Director of Business Services

Mission Statement:

The Director of Business Services is responsible for facilities planning, purchasing and campus services. These responsibilities are service orientated and are accomplished in a manner consistent with good business practices.

Input Data:

	<u>1971-72</u>	<u>1972-73</u>
Staff		
Administrative	1	1
Professional Technical	1	1
Non-academic	<u>2</u>	<u>2</u>
Total Staff	4	4
Salary cost per staff member	\$10,675	\$10,674
Supportive cost per staff member	<u>1,760</u>	<u>\$ 1,626</u>
Total cost per staff member	<u>\$12,435</u>	<u>\$12,300</u>

Output Data:

Sub Program A

Facilities Planning. To act as liaison between the Harper staff and the architects in the planning and construction of new facilities. To act as liaison between Harper College and the state in obtaining funds for new building projects and to prepare necessary reports, budgets and applications for submission to various state agencies for new products.

Sub Program B

Purchasing. To obtain the materials, equipment and services as required for the proper operation of Harper College in the most efficient manner possible within the limitations of the monetary and physical resources available and according to state statutes, Board policy, and good business practices.

Sub Program C

Other Services. Mail, telephones, clerical, duplicating.
(See Campus Services.)

EDUCATIONAL FUND BUDGET
1972-73
Director of Business Services (100)

Expenditures

180-000-000 GENERAL ADMINISTRATION

183-100-510	Salaries		
183-100-511	Administrative	18,360	
183-100-512	Professional	12,285	
183-100-516	Office	<u>12,050</u>	
	Total Salaries		42,695
183-100-520	Fringe Benefits		
183-100-521	Group Insurance	1,640	
183-100-525	Tuition Reimbursement	40	
183-100-528	Professional Expense	<u>75</u>	
	Total Fringe Benefits		1,755
183-100-530	Contractual Services		
183-100-533	Architectural	2,000	
183-100-534	Maintenance	100	
183-100-534	Other	<u>500</u>	
	Total Contractual Services		2,600
183-100-540	General Materials and Supplies		
183-100-541	Office	200	
183-100-542	Printing and Duplicating	300	
183-100-546	Publications and Dues	200	
183-100-547	Advertising	<u>500</u>	
	Total Gen. Materials and Supplies		1,200
183-100-550	Travel and Meetings		
183-100-551	Meeting Expense--Local	100	
183-100-552	Mileage--Local	100	
183-100-554	Travel	<u>750</u>	
	Total Travel and Meetings		<u>950</u>
	TOTAL DIR. OF BUSINESS SERVICES BUDGET		<u>\$49,200</u>

PROGRAM STATEMENT

Director of Finance

Mission:

The Director of Finance provides financial services in the areas of financial planning, budgeting, cash management, and internal auditing.

Input Data:

Staff	<u>1971-72</u>	<u>1972-73</u>
Administrative	1	1
Non-academic	<u>4</u>	<u>4.4</u>
Total Staff	<u>5</u>	<u>5.4</u>
Salary cost per staff member	\$ 8,129	\$ 8,485
Supportive cost per staff member	<u>2,322</u>	<u>1,919</u>
Total cost per staff member	<u>\$10,451</u>	<u>\$10,404</u>

Output Data:

Sub Program A

Financial Planning. To prepare financial projections for budgeting purposes and long-range financial planning.

Sub Program B

Budgeting. To coordinate the preparation of the annual college budget.

Sub Program C

Cash Management. To forecast and plan cash flow and notify Treasurer of funds available for investment. To supervise receipt of college funds.

Sub Program D

Internal Auditing. To audit cash disbursements to assure that they meet legal, Board policy, and procedural requirements.

Sub Program E

Other Duties. To perform other duties as required; such as, Unit Cost Study, governmental reports, and claims against governmental agencies.

EDUCATIONAL FUND BUDGET
1972-73
Director of Finance (200)

Expenditures

180-000-000	<u>GENERAL ADMINISTRATION</u>		
183-200-510	Salaries		
183-200-511	Administrative	18,660	
183-200-516	Office	27,160	
183-200-518	Students	<u>3,270</u>	
	Total Salaries		49,090
183-200-520	Fringe Benefits		
183-200-521	Group Insurance	1,990	
183-200-525	Tuition Reimbursement	40	
183-200-528	Professional Expense	<u>75</u>	
	Total Fringe Benefits		2,105
183-200-530	Contractual Services		
183-200-534	Maintenance	300	
183-200-537	Contractual Office	300	
183-200-539	Other	<u>30</u>	
	Total Contractual Services		630
183-200-540	General Materials and Supplies		
183-200-541	Office	2,500	
183-200-542	Printing and Duplicating	400	
183-200-546	Publications and Dues	<u>50</u>	
	Total Gen. Materials and Supplies		2,950
183-200-550	Travel and Meetings		
183-200-552	Mileage--Local	30	
183-200-554	Travel	<u>500</u>	
	Total Travel and Meetings		530
183-200-560	Fixed Charges		
183-200-561	Rental of Equipment	<u>100</u>	
	Total Fixed Charges		100
183-200-580	Capital Outlay		
183-200-585	Equipment--Office	<u>775</u>	
	Total Capital Outlay		<u>775</u>
	TOTAL DIRECTOR OF FINANCE BUDGET		<u>\$56,180</u>

PROGRAM STATEMENT

Director of Accounting Systems

Mission:

The Director of Accounting Systems provides a comprehensive accounting system with detailed financial information on a timely basis and coordinates systems planning for the Business Affairs area.

Input Data:

	<u>1971-72</u>	<u>1972-73</u>
Staff		
Administrative	1	1
Non-academic	<u>5.8</u>	<u>8</u>
Total Staff	<u>6.8</u>	<u>9</u>
Salary cost per staff member	\$7,327	\$ 7,969
Supportive cost per staff member	<u>10,145</u>	<u>15,985</u>
Total cost per staff member	<u>\$17,472</u>	<u>\$23,954</u>

Output Data:

Sub program A

Accounting System. To manage accounting system in accordance with generally accepted accounting principles and standards.

Sub Program B

Financial Information. To prepare monthly financial statements for all funds and detailed cost center reports.

Sub Program C

Systems Planning. To implement, direct, and coordinate a data processing system to meet requirements of the college.

Sub Program D

Disbursements. To process all approved disbursements after insuring that funds have been appropriated.

EDUCATIONAL FUND BUDGET
1972-73
Director of Accounting (300)

Expenditures

180-000-000	<u>GENERAL ADMINISTRATION</u>		
183-300-510	Salaries		
183-300-511	Administrative	18,000	
183-300-516	Office	53,720	
183-300-518	Students	<u>1,500</u>	
	Total Salaries		73,220
183-300-520	Fringe Benefits		
183-300-521	Group Insurance	3,040	
183-300-525	Tuition Reimbursement	120	
183-300-528	Professional Expense	<u>75</u>	
	Total Fringe Benefits		3,235
183-300-530	Contractual Services		
183-300-534	Maintenance	500	
183-300-537	Contractual Office	<u>600</u>	
	Total Contractual Services		1,100
183-300-540	General Materials and Supplies		
183-300-541	Office	2,000	
183-300-542	Printing and Duplicating	1,800	
183-300-546	Publications and Dues	<u>150</u>	
	Total Gen.Materials and Supplies		3,950
183-300-550	Travel and Meetings		
183-300-552	Mileage--Local	25	
183-300-554	Travel	<u>500</u>	
	Total Travel and Meetings		525
183-300-560	Fixed Charges		
183-300-561	Rental of Equipment	<u>16,390</u>	
	Total Fixed Charges		16,390
183-300-580	Capital Outlay		
183-300-585	Equipment--Office	<u>2,800</u>	
	Total Capital Outlay		2,800
183-300-590	Other		
183-300-598	Data Processing Service Charge	<u>114,365</u>	
	Total Other		<u>114,365</u>
	TOTAL DIRECTOR OF ACCOUNTING BUDGET		<u><u>\$215,585</u></u>

PROGRAM STATEMENT

Director of Personnel

Mission Statement:

In order to maximize each student's opportunity to learn and develop, adequate supportive staffing must be provided, compensated and administered.

Input Data:

	<u>1971-72</u>	<u>1972-73</u>
Staff		
Administrative	<u>1</u>	<u>1</u>
Non-academic	<u>1.5</u>	<u>2</u>
Total Staff	<u>2.5</u>	<u>3</u>
Salary cost per staff member	\$10,693	\$10,006
Supportive cost per staff member	<u>5,082</u>	<u>4,572</u>
Total cost per staff member	<u>\$15,775</u>	<u>\$14,578</u>

Output Data:

Sub Program A

Recruitment and Staffing - To provide qualified applicants to staff supportive positions within the College.

Sub Program B

Wage and Salary Administration - To establish and maintain a competitive compensation program for supportive staff.

Sub Program C

Benefit Administration - To review and administer programs which provide protection for all staff members for loss of salary and/or medical expenses.

Sub Program D

Training - To establish and conduct in-service development programs for supportive staff.

Sub Program E

Labor Relations - To establish and maintain relations with unionized employees, and to conduct negotiations.

Sub Program F

Elections - To provide for orderly elections for Board of Trustees.

Sub Program G

Policies and Procedures - To provide and review modern personnel practices and policies.

EDUCATIONAL FUND BUDGET
1972-73
Director of Personnel (400)

Expenditures

180-000-000	<u>GENERAL ADMINISTRATION</u>		
183-400-510	Salaries		
183-400-511	Administrative	17,807	
183-400-516	Office	<u>12,979</u>	
	Total Salaries		30,786
183-400-520	Fringe Benefits		
183-400-521	Group Insurance	1,290	
183-400-525	Tuition Reimbursement	40	
183-400-528	Professional Expense	<u>100</u>	
	Total Fringe Benefits		1,430
183-400-530	Contractual Services		
183-400-532	Consultants--Educational	80	
183-400-534	Maintenance	80	
183-400-537	Contractual Office	500	
183-400-539	Other	<u>800</u>	
	Total Contractual Services		1,460
183-400-540	General Materials and Supplies		
183-400-541	Office	1,000	
183-400-542	Printing and Duplicating	2,500	
183-400-543	Supplies	400	
183-400-546	Publications and Dues	800	
183-400-547	Advertising	<u>5,000</u>	
	Tot. Gen. Materials and Supplies		9,700
183-400-550	Travel and Meetings		
183-400-551	Meeting Expense--Local	200	
183-400-552	Mileage--Local	100	
183-400-554	Travel	500	
183-400-559	Other	<u>150</u>	
	Total Travel and Meetings		950
183-400-580	Capital Outlay		
183-400-585	Equipment-Office	<u>175</u>	
	Total Capital Outlay		<u>175</u>
	TOTAL DIRECTOR OF PERSONNEL BUDGET		<u>\$44,501</u>

PROGRAM STATEMENT

Vice President of Business Affairs

Mission Statement:

In order to maximize each student's opportunity to learn and develop, the purpose of Business Affairs is to provide a high quality business affairs organization that operates on the basis of the latest management concepts in order to provide management information, efficient physical facilities, materials, and supportive services as its contribution to achievement of the college mission.

Input Data:

Staff	<u>1971-72</u>	<u>1972-73</u>
Administrative	1	1
Non-academic	<u>1</u>	<u>1</u>
Total Staff	<u>2</u>	<u>2</u>
Salary cost per staff member	\$18,689	\$19,554
Supportive cost per staff member	<u>3,042</u>	<u>4,690</u>
Total cost per staff member	<u>\$21,731</u>	<u>\$24,244</u>

Output Data:

Sub Program A

Accounting Services. To provide a comprehensive accounting system that provides detailed financial accounting information on a timely basis and to coordinate systems planning for the Business Affairs area.

Sub Program B

Business Services. To provide the regularly expected services of procurement, facilities planning, duplicating and mail, plus special services, in the most efficient manner possible within the limitations of the monetary and physical resources available, while at the same time being on the alert for the inclusion of new services, or the expansion of present services through new methods or some innovative approach.

Sub Program C

Bookstore Services. To provide the educational materials and services to the college community necessary in the learning process, and to contribute to the college spirit while providing these services.

Sub Program D

Financial Services. To provide financial services which are responsive to the needs of the various segments of the college and at the same time to meet all legal, reporting, and accountability requirements of a public institution.

Sub Program E

Physical Plant Services. To provide efficient physical plant facilities wherein citizens of the community may explore and pursue to their satisfaction the broad offerings of the college.

Sub Program F

Personnel Services. To provide well balanced personnel services in the non-academic area that foster employee satisfaction based upon modern personnel practices.

EDUCATIONAL FUND BUDGET
1972-73
Vice President of Business Affairs (980)

Expenditures

180-000-000	<u>GENERAL ADMINISTRATION</u>		
183-980-510	Salaries		
183-980-511	Administrative	28,752	
183-980-516	Office	<u>10,356</u>	
	Total Salaries		39,108
183-980-520	Fringe Benefits		
183-980-521	Group Insurance	940	
183-980-525	Tuition Reimbursement	40	
183-980-528	Professional Expense	<u>75</u>	
	Total Fringe Benefits		1,055
183-980-530	Contractual Services		
183-980-534	Maintenance	200	
183-980-539	Other	<u>1,000</u>	
	Total Contractual Services		1,200
183-980-540	General Materials and Supplies		
183-980-541	Office	250	
183-980-542	Printing and Duplicating	2,250	
183-980-546	Publications and Dues	<u>900</u>	
	Total Gen. Materials and Supplies		3,400
183-980-550	Travel and Meetings		
183-980-551	Meeting Expense--Local	750	
183-980-552	Mileage--Local	200	
183-980-554	Travel	1,000	
183-980-559	Other	<u>400</u>	
	Total Travel and Meetings		2,350
183-980-580	Capital Outlay		
183-980-585	Equipment--Office	<u>1,375</u>	
	Total Capital Outlay		<u>1,375</u>
	TOTAL VICE PRESIDENT OF BUSINESS AFFAIRS BUDGET		<u><u>48,488</u></u>

PROGRAM STATEMENT
General Institutional Expense

Mission Statement:

General Institutional Expense is a non-operating cost center which provides for those expenditures which by their nature cannot be charged or allocated to other cost centers.

Input Data:

	<u>1970-71</u>	<u>1971-72</u>
Staff		
Administrative	-	-
Instructional	-	-
Professional-Technical	-	-
Non-academic	-	-
Total Staff	<u>0</u>	<u>0</u>
Salary cost per staff member	0	0
Supportive costs per staff member	0	0
Total cost per staff member	0	0

Output Data:

Sub Program A

Fringe Benefits. To provide for those fringe benefits not charged to other cost centers--mainly insurance and medical examinations.

Sub Program B

Contractual Services. To provide for legal, audit and other institutional contractual services.

Sub Program C

Materials. To provide for dues and election expense.

Sub Program D

Travel and Meetings. To provide for recruitment, innovation, and administrative development.

Sub Program E

Fixed Charges. To provide for interest and general insurance.

Sub Program F

Other Charges. To provide for charge-backs paid to other districts, special educational projects, and a provision for contingencies.

EDUCATIONAL FUND BUDGET
1972-73
Institutional Expense (1)

Expenditures

190-000-000	<u>GENERAL INSTITUTIONAL EXPENSE</u>		
191-000-520	Fringe Benefits		
191-000-522	Voc.Ed. Retirement	24,000	
191-000-523	Travelers' Accident Ins.	1,700	
191-000-524	Workmen's Compensation	6,500	
191-000-527	Medical Examinations	<u>3,000</u>	
	Total Fringe Benefits		35,200
191-000-530	Contractual Services		
191-000-531	Audit	8,000	
191-000-532	Consultants	7,000	
191-000-536	Legal	20,000	
191-000-539	Other Misc.	<u>12,000</u>	
	Total Contractual Services		47,000
191-000-540	General Materials and Supplies		
191-000-541	Office	2,000	
191-000-546	Publications and Dues (IAJC), (AGB), (AAJC)	7,500	
191-000-549	Other (Incl.Elections)	<u>10,000</u>	
	Total Gen.Materials and Supplies		19,500
191-000-550	Travel and Meetings		
191-000-551	Meetings--Graduation	6,000	
191-000-555	Moving and Recruitment	2,000	
191-000-559	Other--Innovative	<u>15,000</u>	
	Total Travel and Meetings		23,000
191-000-560	Fixed Charges		
191-000-563	Interest--Tax Warrants	3,000	
191-000-564	Gen. Ins.--Liab. and Property	<u>18,000</u>	
	Total Fixed Charges		21,000
191-000-590	Other		
191-000-593	Tuition Charge-backs	50,000	
191-000-594	Financial Charges & Adjust.	500	
191-000-599	Other--S.P.E.D.	<u>15,000</u>	
	Total Other		65,500
191-000-600	Provision for Contingencies		<u>25,000</u>
	TOTAL INSTITUTIONAL EXPENSE BUDGET		<u>\$236,200</u>

PROGRAM STATEMENT
CAMPUS SERVICES

Mission Statement

The purpose of Campus Services is to provide the regularly expected services of duplicating, mail distribution, clerical and telephone. The services provided to be as efficient and economical as possible, with the overall philosophy of suggesting to the requestor possible ways of reducing costs, such as in classifying out-going mail at the most advantageous rate.

Input Data

Staff	<u>1971-72</u>	<u>1972-73</u>
Administrative	.25	.25
Professional-Technical	1.00	1.00
Non-academic	<u>12.25</u>	<u>13.00</u>
Total Staff	<u>13.50</u>	<u>14.25</u>
Salary cost per staff member	\$5,943	\$ 5,960
Supportive costs per staff member	<u>3,968</u>	<u>5,238</u>
Total cost per staff member	<u>\$9,911</u>	<u>\$11,198</u>

EDUCATIONAL FUND BUDGET

1972-73

Campus Services (2)

Expenditures

190-000-000	<u>GENERAL INSTITUTIONAL EXPENSE</u>		
192-000-510	Salaries		
192-000-512	Professional	10,435	
192-000-516	Office	74,507	
192-000-518	Students	<u>1,800</u>	
	Total Salaries		86,742
192-000-520	Fringe Benefits		
192-000-521	Group Medical & Life Ins.	4,550	
192-000-525	Tuition Reimbursement	<u>40</u>	
	Total Fringe Benefits		4,590
192-000-530	Contractual Services		
192-000-534	Maintenance	<u>5,900</u>	
	Total Contractual Services		5,900
192-000-540	General Materials and Supplies		
192-000-541	Office	28,400	
192-000-542	Printing and Duplicating	3,600	
192-000-544	Materials--Postage	56,200	
192-000-549	Other (Incl.Elections)	<u>100</u>	
	Total Gen.Materials & Supplies		88,300
192-000-550	Travel and Meetings		
192-000-551	Meeting Expense--Local	100	
192-000-552	Mileage--Local	50	
192-000-554	Travel	<u>200</u>	
	Total Travel and Meetings		350
192-000-560	Fixed Charges		
192-000-561	Rental	<u>2,600</u>	
	Total Fixed Charges		2,600
192-000-580	Capital Outlay		
192-000-585	Equipment and Furniture	<u>11,100</u>	
	Total Capital Outlay		11,100
192-000-590	Other		
192-000-595	Facilities Charges	<u>(40,000)</u>	
	Total Other		<u>(40,000)</u>
	TOTAL CAMPUS SERVICES BUDGET		<u>\$159,582</u>

WILLIAM RAINEY HARPER COLLEGE

BUILDING FUND BUDGET
1972-73

Revenue

200-000-300	<u>FUND EQUITY JULY 1, 1972</u>		400,000
200-000-410	<u>LOCAL RESOURCES</u>		
200-000-411	Taxes Current-1972	<u>632,000</u>	
	Total		632,000
200-000-420	<u>INTERMEDIATE RESOURCES</u>		
200-000-423	Student Fees--Parking	<u>25,000</u>	
	Total		25,000
200-000-430	<u>STATE RESOURCES</u>		
200-000-431	State Apportionment	<u>700,000</u>	
	Total		700,000
200-000-460	<u>FACILITIES</u>		
200-000-461	Rental of Facilities	<u>3,000</u>	
	Total		<u>3,000</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY JUNE 30, 1973		<u>\$1,760,000</u>

WILLIAM RAINEY HARPER COLLEGE

BUILDING FUND BUDGET
1972-73

Expenditure Summary

270-000-000	<u>OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES</u>		
271-000-000	Maintenance Department	130,704	
272-000-000	Custodial Department	438,354	
273-000-000	Roads and Grounds Department	194,843	
274-000-000	Safety Department	121,120	
275-000-000	Transportation Department	20,700	
276-000-000	Utility Department	355,717	
278-000-000	Bldgs.& Grounds Administration	<u>92,385</u>	
	Total		1,353,823
290-000-000	<u>GENERAL INSTITUTIONAL EXPENSE</u>		<u>87,200</u>
	TOTAL ACCRUED EXPENDITURES 1972-73		<u>\$1,441,023</u>
200-000-300	FUND EQUITY JUNE 30, 1973		<u>\$ 318,977</u>

BUILDING FUND BUDGET - 1972-73

	Maint. Dept. 271	Custdl. Dept. 272	Grnds. Dept. 273	Safety Dept. 274	Trans. Dept. 275	Utility Dept. 276	Director 278	Bldg.Fund Instit. Exp. 290	TOTAL PHYSICAL PLANT
510 Salaries							19,756		19,756
511 Administrative							19,196		19,196
516 Office						79,667	39,723		738,310
517 Service	84,751	353,484	106,793	73,892					24,000
518 Student				24,000					48,001
519 Overtime	<u>5,343</u>	<u>18,500</u>	<u>9,250</u>	<u>6,478</u>		<u>7,430</u>	<u>1,000</u>		<u>849,263</u>
Total Salaries	90,094	371,984	116,043	104,370		87,097	79,675		
520 Fringe Benefits									31,570
521 Group Insurance	3,330	14,700	4,900	2,800		2,800	3,040	16,000	16,000
524 Workman's Comp.							200		200
525 Tuition Reimbr.								400	400
527 Medical Exams							150		150
528 Professional Exp.						-	150		150
Tot.Fringe Benefits	<u>3,330</u>	<u>14,700</u>	<u>4,900</u>	<u>2,800</u>		<u>2,800</u>	<u>3,390</u>	<u>16,400</u>	<u>48,320</u>
530 Contractual Svcs.									73,640
534 Maintenance Svcs.	<u>16,940</u>	<u>6,800</u>	<u>23,700</u>	<u>1,200</u>		<u>25,000</u>			<u>73,640</u>
Total Cont. Svcs.	16,940	6,800	23,700	1,200		25,000			
540 Gen.Mtls.&Supplies									2,820
541 Office Supplies	120	120	120 ^f	340		120	2,000		5,400
542 Printing & Dupltyg.				2,500			2,900		67,100
543 Service Supplies		35,000	17,000	5,500		9,600			18,600
544 Maint.Materials	18,600						300		300
546 Publications & Dues									3,550
549 Svc. Uniforms	<u>450</u>	<u>1,620</u>	<u>580</u>	<u>500</u>		<u>400</u>			<u>97,770</u>
Total Mtls.&Supplies	19,170	36,740	17,700	8,840		10,120	5,200		
550 Travel & Meeting Exp.									1,200
551 Meeting Exp.									2,000
552 Mileage Exp. (Local)						2,000			1,800
554 Travel									12,050
556 Vehicle Expense	<u>550</u>		<u>8,100</u>	<u>2,400</u>	<u>7,000</u>				<u>23,050</u>
Total Travel Exp.	550		8,100	2,400	9,000		3,000		

BUILDING FUND BUDGET - 1972-73

	Maint. Dept. 271	Custdl. Dept. 272	Grnds. Dept. 273	Safety Dept. 274	Trans. Dept. 275	Utility Dept. 276	Director 278	Bldg.Fund Instit.Exp. 290	TOTAL PHYSICAL PLANT
560 Fixed Charges									
561 Equipment Rental			3,600						3,600
562 Gen. Insurance					4,500			23,000	27,500
563 Interest								5,000	5,000
Total Fixed Charges			<u>3,600</u>		<u>4,500</u>			<u>28,000</u>	<u>36,100</u>
570 Plant Utilities									
571 Gas, Heating						41,900			41,900
573 Electricity						113,000			113,000
574 Water & Sewage						7,000			7,000
575 Telephone						63,800			63,800
576 Refuse Disposal						<u>4,000</u>			<u>4,000</u>
Total Fixed Charges						<u>229,700</u>			<u>229,700</u>
580 Capital Outlay								25,000	25,000
584 Bldg. Remodeling							570		880
585 Office Equipment				310			550		39,500
588 Equipment Service	<u>620</u>	<u>8,130</u>	<u>20,800</u>	<u>1,200</u>	<u>7,200</u>	<u>1,000</u>	<u>1,120</u>	<u>25,000</u>	<u>65,380</u>
Total Capital Outlay	620	8,130	20,800	1,510	7,200	1,000	1,120	25,000	
600 Provision for Conting.								17,800	17,800
Total Contingency								17,800	
TOTAL BUILDING FUND	130,704	438,354	194,843	121,120	20,700	355,717	92,385	87,200	1,441,023

STAFFING

	New Total		New Total		New Total		New Total		New Total		New Total		New Total	
Administrative	0	0	0	0	0	0	0	0	0	0	0	1	0	1
Supervisory	0	1	0	5	0	1	1	2	0	0	0	2	0	1
Service	2	8	0	37	5	13	0	6	0	0	0	6	1	4
Office	0	0	0	0	0	0	0	0	0	0	0	3	0	3
Totals	<u>2</u>	<u>9</u>	<u>0</u>	<u>42</u>	<u>5</u>	<u>14</u>	<u>1</u>	<u>8</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8</u>	<u>1</u>	<u>9</u>

PROGRAM STATEMENT
MAINTENANCE DEPARTMENT

Mission Statement:

This service organization deals with the routine repair of building systems, structures, and utility systems, including normal recurring repairs and preventive maintenance.

<u>Input Data:</u>	<u>1971-72</u>	<u>1972-73</u>
Staff		
Administrative	0	0
Professional-Technical	0	0
Non-Academic	<u>7</u>	<u>9</u>
Total Staff	<u>7</u>	<u>9</u>
Salary cost per staff member	\$ 9,429	\$ 10,010
Supportive cost per staff member	<u>4,432</u>	<u>4,512</u>
Total cost per staff member	<u>\$ 13,861</u>	<u>\$ 14,522</u>

Output Data:

Sub Program A

Maintenance of interior and exterior of building including plumbing, heating, air conditioning, and ventilation, repair and installation of plant electrical system, carpentry, cabinet repairs, painting and glazing, repairs to hardware, (locks, closers, etc.), roofing, gutters, downspouts, and sheet metal work, classroom and laboratory furniture repair, interior and exterior painting.

Sub Program B

Preventive maintenance of the following distribution systems within plant buildings; electrical, heating, process steam, potable and sanitary water, natural gas fuel, sanitary and sewer lines.

BUILDING FUND BUDGET
1972-73

Maintenance Department (271)

Expenditures

270-000-000	<u>OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES</u>		
271-000-510	Salaries		
271-000-517	Service Staff	84,751	
271-000-519	Other--Overtime	<u>5,343</u>	
	Total Salaries		90,094
271-000-520	Fringe Benefits		
271-000-521	Group Insurance	<u>3,330</u>	
	Total Fringe Benefits		3,330
271-000-530	Contractual Services		
271-000-534	Maintenance Service	<u>16,940</u>	
	Total Contractual Services		16,940
271-000-540	General Materials and Supplies		
271-000-541	Office	120	
271-000-544	Maintenance	18,600	
271-000-549	Other--Uniforms	<u>450</u>	
	Total General Mat.& Supplies		19,170
271-000-550	Travel and Meeting Expense		
271-000-556	Vehicle Maintenance	<u>550</u>	
	Total Travel and Meeting Expense		550
271-000-580	Capital Outlay		
271-000-588	Equipment--Service	<u>620</u>	
	Total Capital Outlay		<u>620</u>
	TOTAL MAINTENANCE DEPARTMENT BUDGET		<u>\$130,704</u>

PROGRAM STATEMENT
CUSTODIAL DEPARTMENT

Mission Statement:

The Custodial Department performs all janitorial and custodial services for college buildings and structures.

Input Data:

Staff	1971-72	1972-73
Administrative	0	0
Professional-Technical	0	0
Non-Academic	<u>42</u>	<u>42</u>
Total Staff	<u>42</u>	<u>42</u>
Salary cost per staff member	\$ 8,726	\$ 8,857
Supportive cost per staff member	<u>1,243</u>	<u>1,580</u>
Total cost per staff member	<u>\$ 9,969</u>	<u>\$ 10,437</u>

Output Data:

Sub Program A

This department maintains the cleanliness of buildings, including windows, walls, ceilings, floors, and rest-rooms based on frequency schedules.

Sub Program B

This department provides for equipment and furniture set-ups to support all activities of the college.

Sub Program C

This department provides for snow removal from building sidewalks and steps.

Sub Program D

This department issues and replenishes paper towels, tissue, cleaners, wax, and operates custodial machinery.

BUILDING FUND BUDGET
1972-73

Custodial Department (272)

Expenditures

270-000-000	<u>OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES</u>		
272-000-510	Salaries		
272-000-517	Service--Custodial	353,484	
272-000-519	Other--Overtime	<u>18,500</u>	
	Total Salaries		371,984
272-000-520	Fringe Benefits		
272-000-521	Group Insurance	<u>14,700</u>	
	Total Fringe Benefits		14,700
272-000-530	Contractual Services		
272-000-534	Maintenance Services	<u>6,800</u>	
	Total Contractual Services		6,800
272-000-540	General Materials and Supplies		
272-000-541	Office	120	
272-000-543	Service Supplies	35,000	
272-000-549	Other--Uniforms	<u>1,620</u>	
	Total Gen.Materials & Supplies		36,740
272-000-580	Capital Outlay		
272-000-588	Equipment--Service	<u>8,130</u>	
	Total Capital Outlay		<u>8,130</u>
	TOTAL CUSTODIAL DEPARTMENT BUDGET		<u>\$438,354</u>

PROGRAM STATEMENT
 GROUNDS DEPARTMENT

Mission Statement:

The Roads and Grounds Department maintains the college grounds, road network, and parking facilities.

Input Data:

	<u>1971-72</u>	<u>1972-73</u>
Staff		
Administrative	0	0
Professional-Technical	0	0
Non-Academic	<u>9</u>	<u>14</u>
Total Staff	<u>9</u>	<u>14</u>
Salary cost per staff member	\$ 10,506	\$ 8,289
Supportive costs per staff member	<u>7,591</u>	<u>5,629</u>
Total cost per staff member	<u>\$ 18,097</u>	<u>\$ 13,918</u>

Output Data:

Sub Program A

This department cares and maintains all growing things on the campus, such as flowers, grass, ground cover, trees, shrubs, and nursery stock.

Sub Program B

Routine and preventive maintenance of campus roads, sidewalks, and parking lots is performed according to program.

Sub Program C

Snow removal and ice control on walkways, roadways and parking lots is performed as demand occurs.

Sub Program D

Maintenance of athletic playing fields including seeding, planting and control of growth.

Sub Program E

Trash hauling and refuse disposal is accomplished by this department.

Sub Program F

Shipping and Receiving Delivery service is provided by this department.

BUILDING FUND BUDGET
1972-73

Roads and Grounds Department (273)

Expenditures

270-000-000	<u>OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES</u>		
273-000-510	Salaries		
273-000-517	Service	106,793	
273-000-519	Other--Overtime	<u>9,250</u>	
	Total Salaries		116,043
273-000-520	Fringe Benefits		
273-000-521	Group Insurance	<u>4,900</u>	
	Total Fringe Benefits		4,900
273-000-530	Contractual Services		
273-000-534	Maintenance	<u>23,700</u>	
	Total Contractual Services		23,700
273-000-540	General Materials and Supplies		
273-000-541	Office	120	
273-000-543	Service Supplies	17,000	
273-000-549	Other--Uniforms	<u>580</u>	
	Tot.Gen.Materials and Supplies		17,700
273-000-550	Travel and Meeting Expense		
273-000-556	Vehicle Expense	<u>8,100</u>	
	Total Travel and Meeting		8,100
273-000-560	Fixed Charges		
273-000-561	Rental of Equipment	<u>3,600</u>	
	Total Fixed Charges		3,600
273-000-580	Capital Outlay		
273-000-582	Equipment--Service	<u>20,800</u>	
	Total Capital Outlay		<u>20,800</u>
	TOTAL ROADS AND GROUNDS DEPARTMENT BUDGET		<u>\$194,843</u>

PROGRAM STATEMENT
SAFETY DEPARTMENT

Mission Statement:

The Safety and Security Department provides public safety services for the college community.

<u>Input Data:</u>	<u>1971-72</u>	<u>1972-73</u>
Staff		
Administrative	0	0
Professional-Technical	0	0
Non-Academic	<u>7</u>	<u>8</u>
Total Staff	<u>7</u>	<u>8</u>
Salary cost per staff member	\$ 9,131	\$ 10,046
Supportive cost per staff member	<u>6,618</u>	<u>5,094</u>
Total cost per staff member	<u>\$ 15,749</u>	<u>\$ 15,140</u>

Output Data:

Sub Program A

Building foot patrols and motorized road and parking lot patrols are performed for the safety and security of the college community by this department.

Sub Program B

Vehicle registration and control of vehicular traffic is performed, including the issuance of parking permits and the enforcement of campus traffic regulations.

Sub Program C

Safety and fire inspection patrols of campus and college buildings are performed by this department.

Sub Program D

Special motorist assistance program is performed by this department.

Sub Program E

Campus security radio network is operated and maintained by this department.

Sub Program F

This department provides safety and security for all campus activities and athletic home-game activities off campus.

BUILDING FUND BUDGET
1972-73

Safety Department (274)

Expenditures

270-000-000	<u>OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES</u>		
274-000-510	Salaries		
274-000-517	Service Staff	73,892	
274-000-518	Student Employees	24,000	
274-000-519	Other--Overtime	<u>6,478</u>	
	Total Salaries		104,370
274-000-520	Fringe Benefits		
274-000-521	Group Insurance	<u>2,800</u>	
	Total Fringe Benefits		2,800
274-000-530	Contractual Services		
274-000-534	Maintenance Services	<u>1,200</u>	
	Total Contractual Services		1,200
274-000-540	General Materials and Supplies		
274-000-541	Office	340	
274-000-542	Printing and Duplicating	2,500	
274-000-543	Service Supplies	5,500	
274-000-549	Other--Uniforms	<u>500</u>	
	Total Gen.Materials and Supplies		8,840
274-000-550	Travel and Meeting Expense		
274-000-556	Vehicle Expense	<u>2,400</u>	
	Total Travel and Meeting Expense		2,400
274-000-580	Capital Outlay		
274-000-585	Equipment--Office	310	
274-000-588	Equipment--Service	<u>1,200</u>	
	Total Capital Outlay		<u>1,510</u>
	TOTAL SAFETY DEPARTMENT BUDGET		<u>\$121,120</u>

PROGRAM STATEMENT
TRANSPORTATION DEPARTMENT

Mission Statement:

The Transportation Department provides for the acquisition, dispatch, care and maintenance of all college owned automotive equipment.

<u>Input Data:</u>	1971-72	1972-73
Staff		
Administrative	0	0
Professional-Technical	0	0
Non-Academic	<u>0</u>	<u>0</u>
Total Staff	<u>0</u>	<u>0</u>
Salary cost per staff member	<u>\$ 0</u>	<u>\$ 0</u>
Supportive cost per staff member	<u>\$ 0</u>	<u>\$ 0</u>
Total cost per staff member	<u>\$ 0</u>	<u>\$ 0</u>
Total cost of program	<u>\$ 13,200</u>	<u>\$ 20,700</u>

Output Data:

Sub Program A

Acquisition of automotive equipment: provides written specifications for new or replacement automotive equipment.

Sub Program B

Dispatching of vehicles: provides an orderly method of dispatching college owned vehicles to using members of the college community.

Sub Program C

Preventive Maintenance: provides a systemic method of inspection, servicing, and repairing college owned automotive vehicles.

Sub Program D

Replacement of vehicles: provides operating cost studies to determine time of replacement of college-owned vehicles.

Sub Program E

Automotive Insurance: provides for full automotive insurance coverage for all college owned automobiles.

Sub Program F

State Licenses: provides for annual licensing of all college owned automotive vehicles.

BUILDING FUND BUDGET
1972-73

Transportation Department (275)

Expenditures

270-000-000	<u>OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES</u>		
275-000-530	Contractual Services		0
275-000-550	Travel and Meeting Expense		
275-000-552	Mileage--Local	2,000	
275-000-556	Vehicle Expense	<u>7,000</u>	
	Total Travel and Meeting		9,000
275-000-560	Fixed Charges		
275-000-564	General Insurance	<u>4,500</u>	
	Total Fixed Charges		4,500
275-000-580	Capital Outlay		
275-000-588	Equipment--Service	<u>7,200</u>	
	Total Capital Outlay		<u>7,200</u>
	TOTAL TRANSPORTATION DEPARTMENT BUDGET		<u>\$20,700</u>

PROGRAM STATEMENT
UTILITIES DEPARTMENT

Mission Statement:

This service organization deals with the routine repair of building systems, structures, and utility systems, including normal recurring repairs and preventive maintenance.

<u>Input Data:</u>	<u>1971-72</u>	<u>1972-73</u>
Staff		
Administrative	0	0
Professional-Technical	0	0
Non-Academic	<u>8</u>	<u>8</u>
Total Staff	<u>8</u>	<u>8</u>
Salary cost per staff member	\$ 10,033	\$ 10,887
Supportive costs per staff member	<u>29,002</u>	<u>33,578</u>
Total cost per staff member	<u>\$ 39,035</u>	<u>\$ 44,465</u>

Output Data:

Sub Program A

The Utility Department operates and maintains the college high pressure steam generating plant and selective fuel systems.

Sub Program B

The Utility Department operates and maintains all sub-central mechanical rooms on campus.

Sub Program C

The Utility Department operates and maintains all utility systems, electrical, sewage, potable and sanitary water, natural gas and fuel oil, and water hardness control systems.

Sub Program D

The Utility Department maintains and operates all air conditioning/heating air handling units including the system balance and filter media control.

Sub Program E

The Utility Department operates the central plant environment control center located in the Physical Plant Building.

Sub Program F

The Utility Department trains and qualifies all employees to stand watch in the steam generation plant and operate the high pressure steam generating system.

BUILDING FUND BUDGET
1972-73

Utilities Department (276)

Expenditures

270-000-000	<u>OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES</u>		
276-000-510	Salaries		
276-000-517	Service	79,667	
276-000-519	Other--Overtime	<u>7,430</u>	
	Total Salaries		87,097
276-000-520	Fringe Benefits		
276-000-521	Group Insurance	<u>2,800</u>	
	Total Fringe Benefits		2,800
276-000-530	Contractual Services		
276-000-534	Maintenance	<u>25,000</u>	
	Total Contractual Services		25,000
276-000-540	General Materials and Supplies		
276-000-541	Office	120	
276-000-543	Supplies--Service	9,600	
276-000-549	Other--Uniforms	<u>400</u>	
	Total Gen.Materials and Supplies		10,120
276-000-570	Utilities		
276-000-571	Fuel--Heating	41,900	
276-000-573	Electricity	113,000	
276-000-574	Water and Sewerage	7,000	
276-000-575	Telephone	63,800	
276-000-576	Refuse Disposal	<u>4,000</u>	
	Total Utilities		229,700
276-000-580	Capital Outlay		
276-000-588	Equipment--Service	<u>1,000</u>	
	Total Capital Outlay		<u>1,000</u>
	TOTAL UTILITIES DEPARTMENT BUDGET		<u>\$355,717</u>

PROGRAM STATEMENT
DIRECTOR OF BUILDINGS AND GROUNDS

Mission Statement:

The Director of Buildings and Grounds is responsible for the operation and planning, remodel designing, estimating, drafting, overall administration of maintenance, safety and fire protection, custodial and utilities operations, and roads and ground maintenance; Building Fund accounting and budgeting, and transportation in order to provide efficient physical plant facilities.

Input Data:

	<u>1971-72</u>	<u>1972-73</u>
Staff		
Administrative	1	1
Professional-Technical	1	1
Non-academic	<u>5</u>	<u>6</u>
Total Staff	<u>7</u>	<u>8</u>
Salary cost per staff member	\$ 7,675	\$ 9,959
Supportive costs per staff member	<u>1,644</u>	<u>1,589</u>
Total cost per staff member	<u>\$ 9,319</u>	<u>\$11,548</u>

Output Data:

Sub Program A

Maintenance Department provides routine care and repair of building systems, structures, and utility systems, including normal recurring repairs and preventive maintenance.

Sub Program B

Custodial Department provides janitorial and custodial service, including routine housekeeping functions, cleaning and set-up support.

Sub Program C

Grounds Department provides care and maintenance of campus grounds, road network and parking facilities.

Sub Program D

Transportation Department provides for the care and maintenance of all college owned automotive equipment.

Sub Program E

Utilities Department provides for the operation, care and maintenance of all campus utility systems.

Sub Program F

Safety and Security Department provides the public safety services for the college community.

Sub Program G

Warehouse Section provides for shipping, receiving, delivery and inventory systems, automotive preventive maintenance, and dispatching service.

BUILDING FUND BUDGET
1972-73

Buildings and Grounds Administration (278)

Expenditures

270-000-000	<u>OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES</u>		
278-000-510	Salaries		
278-000-511	Administrative	19,756	
278-000-516	Office	19,196	
278-000-517	Service	39,723	
278-000-519	Other--Overtime	<u>1,000</u>	
	Total Salaries		79,675
278-000-520	Fringe Benefits		
278-000-521	Group Insurance	3,040	
278-000-525	Tuition Reimbursement	200	
278-000-528	Professional Expense	<u>150</u>	
	Total Fringe Benefits		3,390
278-000-540	General Materials and Supplies		
278-000-541	Office	2,000	
278-000-542	Printing and Duplicating	2,900	
278-000-546	Publications and Dues	<u>300</u>	
	Tot. Gen. Materials and Supplies		5,200
278-000-550	Travel and Meetings		
278-000-551	Meeting Expense--Local	1,200	
278-000-554	Travel	<u>1,800</u>	
	Total Travel and Meetings		3,000
278-000-580	Capital Outlay		
278-000-585	Equipment--Office	570	
278-000-588	Equipment--Service	<u>550</u>	
	Total Capital Outlay		<u>1,120</u>
	TOTAL BUILDINGS AND GROUNDS ADMINISTRATION BUDGET		<u>\$92,385</u>

BUILDING FUND BUDGET
1972-73

Institutional Expense (291)

290-000-000	<u>GENERAL INSTITUTIONAL EXPENSE</u>		
291-000-520	Fringe Benefits		
291-000-524	Workmen's Compensation Ins.	16,000	
291-000-527	Medical Examinations	<u>400</u>	
	Total Fringe Benefits		16,400
291-000-560	Fixed Charges		
291-000-562	General Insurance	23,000	
291-000-563	Interest Expense	<u>5,000</u>	
	Total Fixed Charges		28,000
291-000-580	Capital Outlay		
291-000-584	Building Remodeling	<u>25,000</u>	
	Total Capital Outlay		25,000
291-000-600	Provision for Contingency		<u>17,800</u>
	TOTAL BLDG.FUND INSTITUTIONAL EXPENSE BUDGET		<u>\$ 87,200</u>

PROGRAM STATEMENT

Food Service

Mission Statement:

The Food Service Department is organized under the Vice-President of Student Affairs to reflect its mission of providing a need centered Food Service for the student, faculty, staff and guests of the college. The service operates on a break-even financial policy.

Input Data:

	<u>1971-72</u>	<u>1972-73</u>
Staff		
Administrative (FTE)	1	1
Instructional (FTE)	0	0
Professional-Technical (FTE)	1.5	1.5
Non-academic	<u>18*</u>	<u>18</u>
Total Staff	<u>20.5</u>	<u>20.5</u>

*1872 hours used to compute full-time non-professional

Salary cost per staff member (Total salary cost for '72-'73 divided by total staff. Does not include student salaries)	\$5,895	\$ 6,444
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Supportive costs per staff member (all other costs for '72-'73 plus student salaries divided by total staff).	<u>2,171</u>	<u>1,872</u>
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Total cost per staff member (all cost divided by total staff)	<u>\$8,066</u>	<u>\$ 8,319</u>
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*Not including food cost

Output Data:

Sub Program A

Student Cafeteria. Provides for hot food and snack service for student, faculty, staff and guests of the college. Functions as a campus gathering center.

Sub Program B

Snack Bar. Provides a limited number of food and beverage items over the noon hour for all members of the college community.

Sub Program C

Faculty Dining Room. Provides a separate gathering place in a relaxed atmosphere for faculty, staff and guests of the college. Students are invited to this buffet style luncheon room on a reservation basis.

Sub Program D

Catering. Provides refreshments and meals to meetings, seminars and special events on campus. Functions as an integral part of the campus public relations program.

Sub Program E

Vending. Provides for the beverage, snack and tobacco needs of the college community in locations where these needs are desired and are financially feasible.

Sub Program F

Instructional. Provides training stations for students involved in the Food Service Management, Cooking and Baking curricula and are staffed specifically to fulfill this unique function.

WILLIAM RAINEY HARPER COLLEGE

AUXILIARY ENTERPRISES FUND BUDGET

1972-73

Food Services

Revenue

561-300	<u>FUND EQUITY JULY 1, 1972</u>	(25,000)
561-450	<u>PUBLIC AND AUXILIARY SERVICES</u>	
561-451	Sales--Food	<u>284,810</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY	<u>\$259,810</u>

Expenditures

561-510	Salaries		
561-511	Administrative	16,480	
561-512	Professional	22,150	
561-516	Office	6,460	
561-517	Cafeteria	87,070	
561-518	Students	<u>8,160</u>	
	Total Salaries		140,320
561-520	Fringe Benefits		
561-521	Group Insurance	4,000	
561-524	Workmen's Compensation	300	
561-525	Tuition Reimbursement	80	
561-527	Medical Examinations	200	
561-528	Professional Expense	<u>150</u>	
	Total Fringe Benefits		4,730
561-530	Contractual Services		
561-534	Maintenance	1,000	
561-539	Other--Laundry	<u>3,000</u>	
	Total Contractual Services		4,000
561-540	General Materials and Supplies		
561-541	Office Supplies	400	
561-542	Printing and Duplicating	200	
561-543	Service Supplies	17,880	
561-546	Publications and Dues	250	
561-547	Advertising	<u>200</u>	
	Total Gen.Materials and Supplies		18,930

Food Services

Expenditures (cont.)

561-548	Purchases for Resale		
561-548.1	Purchases	114,280	
561-548.2	Beginning Inventory	9,100	
561-548.3	Ending Inventory	<u>(9,100)</u>	
	Total Purchases for Resale		114,280
561-550	Travel and Meetings		
561-552	Mileage--Local	200	
561-554	Travel Expense	<u>1,050</u>	
	Total Travel and Meetings		1,250
561-560	Fixed Charges		
561-561	Rental of Equipment	<u>200</u>	
	Total Fixed Charges		200
561-570	Plant Utilities		
561-575	Telephone	<u>300</u>	
	Total Plant Utilities		300
561-580	Capital Outlay		
561-585	Equipment--Office	<u>500</u>	
	Total Capital Outlay		500
561-590	Other		
561-594	Financial Charges & Adjustments	300	
561-597	Subsidy from Bookstore	<u>(15,000)</u>	
	Total Other		<u>(14,700)</u>
	TOTAL ACCRUED EXPENDITURES		<u>\$269,810</u>
561-300	FUND EQUITY JUNE 30, 1973		<u>(10,000)</u>

PROGRAM STATEMENT

Bookstore

Mission Statement:

The purpose of the bookstore is to provide the college community with the educational materials and services necessary in the learning process and, within the scope of the college purchasing policy, to provide instructional and office supplies to the college staff.

Input Data:

	<u>1971-72</u>	<u>1972-73</u>
Staff		
Administrative	<u>1</u>	<u>1</u>
Non-academic	<u>9</u>	<u>9</u>
Total Staff	<u>10</u>	<u>10</u>
Salary cost per staff member	\$ 6,727	\$ 6,680
Supportive costs per staff member	<u>5,510</u>	<u>4,718</u>
Total cost per staff member	<u>\$12,237</u>	<u>\$11,398</u>

Output Data:

Sub Program A

Bookstore Retail Operation. To provide books, miscellaneous supplies and related services through economical and efficient methods.

Sub Program B

Central Stores. To provide the office supplies needed by the college at the most economical cost in an expeditious and efficient manner.

WILLIAM RAINEY HARPER COLLEGE

AUXILIARY ENTERPRISES FUND BUDGET

1972-73

Bookstore

Revenue

562-300	<u>FUND EQUITY JULY 1, 1972</u>		30,000
562-450	<u>PUBLIC AND AUXILIARY SERVICE</u>		
562-452	Sales--Books	500,000	
562-453	Sales--Supplies	<u>125,000</u>	
	Total		<u>625,000</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY		<u>\$655,000</u>

Expenditures

562-510	Salaries		
562-511	Administrative	15,200	
562-516	Office	15,728	
562-517	Service	35,880	
562-518	Students	<u>16,800</u>	
	Total Salaries		83,608
562-520	Fringe Benefits		
562-521	Group Insurance	3,740	
562-524	Workmen's Compensation Ins.	500	
562-527	Medical Examinations	80	
562-528	Professional Expense	<u>75</u>	
	Total Fringe Benefits		4,395
562-530	Contractual Services		
562-534	Maintenance	500	
562-539	Other	<u>100</u>	
	Total Contractual Services		600
562-540	General Materials and Supplies		
562-541	Office Supplies	2,000	
562-542	Printing and Duplicating	3,000	
562-543	Service Supplies	500	
562-544	Postage and Freight Out	500	
562-546	Publications and Dues	400	
562-547	Advertising	<u>2,000</u>	
	Total Gen.Materials and Supplies		8,400

Bookstore

Expenditures (cont.)

562-548.0	Purchases for Resale		
562-548.1	Purchases--Books	385,000	
562-548.2	Beginning Inventory--Books	60,000	
562-548.3	Ending Inventory--Books	(60,000)	
562-548.4	Purchases--Supplies	92,000	
562-548.5	Beginning Inventory--Supplies	50,000	
562-548.6	Ending Inventory--Supplies	<u>(52,000)</u>	
	Total Purchases for Resale		475,000
562-550	Travel and Meeting Expense		
562-551	Meeting Expense--Local	100	
562-552	Mileage--Local	50	
562-554	Travel Expense	<u>500</u>	
	Total Travel and Meeting Expense		650
562-560	Fixed Charges		
562-561	Rentals	300	
562-563	Interest	1,200	
562-564	General Insurance	1,000	
562-569	Other	<u>500</u>	
	Total Fixed Charges		3,000
562-570	Plant Utilities		
562-575	Telephone	<u>1,500</u>	
	Total Plant Utilities		1,500
562-580	Capital Outlay		
562-585	Equipment--Office	700	
562-588	Equipment--Service	<u>1,640</u>	
	Total Capital Outlay		2,340
562-590	Other		
562-594	Financial Chges. & Adjustments	7,500	
562-595	Facilities Charges	15,000	
562-597	Subsidy to Cafeteria	<u>15,000</u>	
	Total Other		37,500
562-600	Provision for Contingency		<u>2,000</u>
	TOTAL ACCRUED EXPENDITURES		<u>\$618,993</u>
562-300	FUND EQUITY, JUNE 30, 1973		<u>\$ 36,007</u>

PROGRAM STATEMENT

Intercollegiate Athletics

Mission Statement:

To provide opportunities for qualified students to participate in a number of sports in contests with their peers at similar institutions organized in a manner that is compatible with philosophies of the college.

Input Data:

	<u>1971-72</u>	<u>1972-73</u>
Staff		
Administrative	.5	.5
Instructional (FTE)	3.8	5.
Non-Academic	<u>0</u>	<u>.5</u>
Total Staff	<u>4.3</u>	<u>6.0</u>
Total cost per staff member	\$ 6,718	\$ 3,300
Supportive costs per staff member	<u>7,633</u>	<u>7,175</u>
Total cost per staff member	<u>\$14,351</u>	<u>\$10,475</u>

Output Data:

Sub Program A

Baseball. To provide intercollegiate baseball activities that are well supervised, managed, and conducted according to the rules of the Skyway Community College Conference and the National Junior College Athletic Association.

Sub Program B

Basketball. To provide intercollegiate basketball activities that are well supervised, managed, and conducted according to the rules of the Skyway Community College Conference and the National Junior College Athletic Association.

Sub Program C

Cross Country. To provide intercollegiate cross-country activities that are well supervised, managed, and conducted according to the rules of the Skyway Community College Conference and the National Junior College Athletic Association.

Sub Program D

Football. To provide intercollegiate football activities that are well supervised, managed and conducted according to the rules of the Skyway Community College Conference and the National Junior College Athletic Association.

Sub Program E

Golf. To provide intercollegiate golf activities that are well supervised, managed, and conducted according to the rules of the Skyway Community College Conference and the National Junior College Athletic Association.

Sub Program G

Track. To provide intercollegiate track activities that are well supervised, managed, and conducted according to the rules of the Skyway Community College Conference and the National Junior College Athletic Association.

Sub Program H

Wrestling. To provide intercollegiate wrestling activities that are well supervised, managed, and conducted according to the rules of the Skyway Community College Conference and the National Junior College Athletic Association.

WILLIAM RAINEY HARPER COLLEGE

AUXILIARY ENTERPRISES FUND BUDGET
1972-73
Inter-Collegiate Athletics

Revenue

564-300	<u>FUND EQUITY JULY 1, 1972</u>	-0-
564-450	<u>PUBLIC AND AUXILIARY SERVICES</u>	
564-455	Athletics	<u>2,700</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY	<u>\$ 2,700</u>

Expenditures

564-510	Salaries		
564-512	Professionals	10,700	
564-514	Instructional--Part-time	6,650	
564-516	Office	2,250	
564-517	Service	200	
564-518	Students	<u>2,250</u>	
	Total Salaries		22,050
564-530	Contractual Services		
564-539	Other	<u>6,828</u>	
	Total Contractual Services		6,828
564-540	General Materials and Supplies		
564-541	Office Supplies	150	
564-542	Printing and Duplicating	650	
564-543	Supplies	12,900	
564-546	Publications and Dues	<u>550</u>	
	Total Gen.Materials & Supplies		14,250
564-550	Travel and Meeting		
564-554	Travel Expense	6,720	
564-556	Vehicle Expense	<u>3,846</u>	
	Total Travel and Meeting		10,566
564-560	Fixed Charges		
564-561	Rental	3,236	
564-564	General Insurance	<u>1,600</u>	
	Total Fixed Charges		4,836

Inter-Collegiate Athletics

Expenditures (cont.)

564-580	Capital Outlay		
564-586	Equipment--Instructional	<u>4,320</u>	
	Total Capital Outlay		4,320
564-590	Other		
564-597.10	Subsidy from Educational Fund	(37,350)	
564-597.60	Subsidy from Student Act.Fund	<u>(22,800)</u>	
	Total Other		<u>(60,150)</u>
	TOTAL ACCRUED EXPENDITURES		<u>\$ 2,700</u>
564-300	FUND EQUITY JUNE 30, 1973		<u>-0-</u>

PROGRAM STATEMENT

Child Care Laboratory School

Mission Statement:

The purpose of the Child Care Laboratory School is to provide students enrolled in the Child Care Service Program with laboratory and internship experience and training, mothers attending Harper College with supervised child care, and to assist in the development of innovative and exemplary child care.

Input Data:

Staff	<u>1971-72</u> (1 sem.)	<u>1972-73</u>
Administrative	.5	.5
Professional-Technical	<u>1.0</u>	<u>2.0</u>
Total Staff	<u>1.5</u>	<u>2.5</u>
Salary cost per staff member	\$2,000	\$ 3,296
Supportive cost per staff member	<u>3,466</u>	<u>1,024</u>
Total cost per staff member	<u>\$5,466</u>	<u>\$ 4,320</u>

WILLIAM RAINEY HARPER COLLEGE

AUXILIARY ENTERPRISES FUND BUDGET
1972-73
Child Development Laboratory School

Revenue

565-300	<u>FUND EQUITY JULY 1, 1972</u>	-0-
565-450	<u>PUBLIC AND AUXILIARY SERVICE</u>	
565-456	Fees	<u>10,800</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY	<u>\$10,800</u>

Expenditures

565-510	Salaries	8,240
565-530	General Materials and Supplies	<u>2,560</u>
	TOTAL ACCRUED EXPENDITURES	<u>\$10,800</u>
565-300	FUND EQUITY JUNE 30, 1973	<u>-0-</u>

PROGRAM STATEMENT

COLLEGE CENTER GAME ROOM

Mission Statement:

To provide facilities and programs for students leisure time activities.

<u>Input Data:</u>	<u>1971-72</u>	<u>1972-73</u>
Staff		
Administrative	1	1
Instructional (FTE)	0	0
Professional-Technical	0	0
Non-academic	1	1
Total Staff	<u>2</u>	<u>2</u>
Salary cost per staff member	\$1,425	\$1,200
Supportive costs per staff member	<u>3,125</u>	<u>3,300</u>
Total cost per staff member	<u>\$4,550</u>	<u>\$4,500</u>

Output Data:

Sub Program A

Recreational Activities. To provide opportunities for participation and instruction in billiards, chess, bridge, and related activities.

WILLIAM RAINEY HARPER COLLEGE

AUXILIARY ENTERPRISES FUND BUDGET
1972-73
College Center

Revenue

566-300	<u>FUND EQUITY JULY 1, 1972</u>		-0-
566-450	<u>PUBLIC AND AUXILIARY SERVICES</u>		
566-456	Game Room Receipts		<u>12,500</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY		<u>\$12,500</u>

Expenditures

566-510	Salaries		
566-516	Office	2,400	
566-518	Students	<u>3,600</u>	
	Total Salaries		6,000
566-520	Fringe Benefits		
566-521	Group Insurance	<u>350</u>	
	Total Fringe Benefits		350
566-530	Contractual Services		1,200
566-540	General Materials and Supplies		700
566-580	Capital Outlay		
565-585	Equipment--Office	<u>250</u>	
	Total Capital Outlay		250
566-590	Other		
566-597	Facilities Charges	<u>500</u>	
	Total Other		<u>500</u>
	TOTAL ACCRUED EXPENDITURES		<u>\$ 9,000</u>
566-300	FUND EQUITY, JUNE 30, 1973		<u>\$ 3,500*</u>

*To be transferred to Student Activities Fund

PROGRAM STATEMENT

COST CENTER - COMMUNITY SERVICES

Mission Statement:

To provide a wide variety of educational opportunities for adults that extend beyond the formal on-campus credit curriculum. These programs include on and off-campus educational offerings, seminars, workshops, and courses for industrial, municipal, educational and health employees, as well as special programs for homemakers, disadvantaged and other special groups. In addition, special effort is made to undertake projects designed to help other groups respond to fundamental community needs.

Input Data:

Staff	<u>1971-72</u>	<u>1972-73</u>
Administrative	0	0.5
Instructional (Seminar Leaders)	45	60
Professional-Technical	0	0
Non-Academic	<u>1</u>	<u>1</u>
Total Staff	46	61.5
Salary cost per seminar	\$ 580.	\$ 338.
Supportive costs per staff member	<u>\$ 558.</u>	<u>\$ 826.</u>
Total cost per staff member	<u>\$1137.</u>	<u>\$1164.</u>

Output Data:

Sub Program A

Community Services:

To provide a wide variety of educational opportunities for community interest groups that extend beyond and complement the more formalized curricula.

WILLIAM RAINEY HARPER COLLEGE

AUXILIARY ENTERPRISES FUND BUDGET
1972-73
Continuing Education - Community Services

Revenue

567-300	<u>FUND EQUITY JULY 1, 1972</u>		-0-
567-420	<u>INTERMEDIATE RESOURCES</u>		
567-421	Tuition		
567-421.50	Continuing Education		<u>75,000</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY		<u>\$75,000</u>

Expenditures

567-510	Salaries		
567-511	Administrative	8,375	
567-514	Instructional--Part-time	4,600	
567-516	Office	7,790	
567-518	Students	<u>750</u>	
	Total Salaries		21,515
567-520	Fringe Benefits		
567-521	Group Insurance	940	
567-525	Tuition Reimbursement	40	
567-528	Professional Expense	<u>100</u>	
	Total Fringe Benefits		1,080
567-530	Contractual Services		
567-532	Consultants	30,000	
567-534	Maintenance	<u>75</u>	
	Total Contractual Services		30,075
567-540	General Materials and Supplies		
567-541	Office Supplies	500	
567-542	Printing and Duplicating	1,500	
567-543	Instructional Supplies	300	
567-547	Advertising	<u>4,500</u>	
	Total Gen.Materials and Supplies		6,800
567-550	Travel and Meetings		
567-551	Meeting Expense--Local	5,000	
567-552	Mileage--Local	300	
567-554	Travel Expense	<u>5,800</u>	
	Total Travel and Meeting Expense		11,100

Continuing Education - Community Services

Expenditures (cont.)

567-560	Fixed Charges		
567-561	Rentals	<u>100</u>	
	Total Fixed Charges		100
567-580	Capital Outlay		
567-585	Equipment--Office	<u>500</u>	
	Total Capital Outlay		500
567-590	Other		
567-595	Facilities Charges	<u>400</u>	
	Total Other		<u>400</u>
	TOTAL ACCRUED EXPENDITURES		<u>\$71,570</u>
567-300	FUND EQUITY JUNE 30, 1973		<u>\$ 3,430</u>

PROGRAM STATEMENT
COMMUNITY COUNSELING CENTER

Mission Statement:

The goal of the Community Counseling Center is to assist the individual to realize his full potential as a person. The goal is accomplished through vocational and academic testing and counseling, personal counseling, marriage counseling, and family counseling.

Input Data:

Staff	<u>1971-72</u>	<u>1972-73</u>
Administrative	1/2	1/3
Instructional (FTE)		
Professional-Technical	1/2	1/2
Non-academic	1/4	2/3
Total Staff	<u>1 1/4</u>	<u>1 1/2</u>
Salary cost per staff member	\$11,600	\$10,033
Supportive costs per staff member	<u>1,280</u>	<u>900</u>
Total cost per staff member	<u>\$12,880</u>	<u>\$10,933</u>

Output Data:

Sub Program A

Vocational Counseling & Testing. To help the individual obtain information about his interests and aptitudes that can assist him to make decisions about vocational choices, career selection, and job training.

Sub Program B

Personal Counseling. To work with the individual psychologically and help him reach a predefined goal or provide assistance in identifying appropriate referral sources.

Sub Program C

Educational Counseling & Testing. To assist the individual assess his abilities, interests, and aptitudes that can be used to make appropriate educational decisions.

Sub Program D

Family Counseling. To provide assistance to families faced with internal conflicts that can help them reach decisions that allow the family to operate as a viable unit.

Sub Program E

Marriage Counseling. To provide the opportunity for marriage partners to identify and discuss conflicts in their relationship and to assist them in setting realistic goals for satisfactory solutions.

Sub Program F

General Education Development. Provide assistance to adult members of the community who lack a high school diploma meet the requirements of a high school equivalency certificate.

WILLIAM RAINEY HARPER COLLEGE

AUXILIARY ENTERPRISES FUND BUDGET
1972-73
Community Counseling Center

Revenue

568-300	<u>FUND EQUITY JULY 1, 1972</u>	-0-
568-450	<u>PUBLIC AND AUXILIARY SERVICES</u>	
568-456	Testing and Consultation Services	<u>16,400</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY	<u>\$16,400</u>

Expenditures

568-510	Salaries		
568-511	Administrative	6,820	
568-512	Professional	5,200	
568-516	Office	3,030	
568-518	Students	<u>500</u>	
	Total Salaries		15,550
568-540	General Materials and Supplies		
568-541	Office	250	
568-542	Printing and Duplicating	300	
568-549	Testing Materials	<u>100</u>	
	Total Gen. Materials and Supplies		650
568-550	Travel and Meetings		
568-551	Meeting Expense--Local	100	
568-552	Mileage--Local	<u>100</u>	
	Total Travel and Meetings		<u>200</u>
	TOTAL ACCRUED EXPENDITURES		<u>\$16,400</u>
568-300	FUND EQUITY JUNE 30, 1973		<u>-0-</u>

WILLIAM RAINY HARPER COLLEGE

BOND AND INTEREST FUND BUDGET
1972-73

Revenue

400-300	<u>FUND EQUITY JULY 1, 1972</u>		85,000
400-410	<u>LOCAL RESOURCES</u>		
400-411	Taxes--Current 1972	650,000	
400-412	Taxes-Back	<u>0</u>	
	Total		650,000
400-470	<u>INTEREST ON INVESTMENTS</u>		
400-471	Treasury Bills	0	
400-472	Certificates of Deposit	<u>14,000</u>	
	Total		<u>14,000</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY		<u>\$749,000</u>

Expenditures

490-000	<u>GENERAL INSTITUTIONAL EXPENSE</u>		
491-000	Institutional Expense		
491-560	Fixed Charges		
491-563	Interest--Bonds	<u>207,000</u>	
	Total		207,000
491-590	Other		
491-594	Financial Chgs.& Adjust.	<u>500</u>	
	Total		<u>500</u>
	Total Institutional Expenses		207,500
497-000	Non-operating Expense		
497-560	Fixed Charges		
497-562	Debt Principal Retirement	<u>460,000</u>	
	Total Non-operating Expense		<u>460,000</u>
	TOTAL ACCRUED EXPENDITURES		<u>\$667,500</u>
400-300	FUND EQUITY JUNE 30, 1973		<u>\$ 81,500</u>

*Accrual Basis

WILLIAM RAINEY HARPER COLLEGE

SITE AND CONSTRUCTION FUND
September 1966 - June 30, 1973
Project Budget

Revenue

300-000-410	<u>LOCAL RESOURCES</u>		-0-
300-000-420	<u>INTERMEDIATE RESOURCES</u>		
300-000-425	Sale of Bonds 1966-67	<u>\$7,428,454</u>	
	Total		7,428,454
300-000-430	<u>STATE RESOURCES</u>		
300-000-432.10	Voc.Ed. Grant 1967-68	750,000	
300-000-432.20	Voc.Ed. Partial Grant 1970-71	<u>21,050</u>	
	Total		771,050
300-000-440	<u>FEDERAL RESOURCES</u>		
300-000-443	Title VI 1967-68	61,091	
300-000-446	DHEW Grant		
300-000-446.10	Move.Equip.--Phase I,1969-70	242,282	
300-000-446.20	Fix.Equip.--Phase I,1969-70	430,000	
300-000-446.30	Move.Equip.--Phase II	<u>70,000</u>	
	Total		803,373
300-000-460	<u>FACILITIES</u>		
300-000-464	Sale of Well Site 1967-68	<u>4,000</u>	
	Total		4,000
300-000-470	<u>INTEREST ON INVESTMENTS</u>		
300-000-471	Treasury Bills	130,000	
300-000-472	Certificates of Deposit	690,000	
300-000-473	Other Investments	<u>80,000</u>	
	Total		900,000
300-000-490	<u>OTHER</u>		
300-000-491	Miscellaneous	<u>2,000</u>	
	Total		<u>2,000</u>
	TOTAL SITE & CONSTRUCTION REVENUE		<u>\$9,908,877</u>

SITE AND CONSTRUCTION FUND
September 1966 - June 30, 1973
Project Budget

Expenditures

390-000-000	<u>GENERAL INSTITUTIONAL EXPENSE</u>		
391-100-000	<u>Phase I (A and B)</u>		
391-100-530	Contractual Services		
391-100-532	Consultants (A.D.L.Study)	54,200	
391-100-533	Architectural Services		
391-100-533.1	Design & Develop.Phase	279,796	
391-100-533.2	Construction Document	290,400	
391-100-533.3	Bid Phase	20,707	
391-100-533.4	Interiors	14,746	
391-100-533.5	Plans	20,244	
391-100-533.6	Model	1,976	
391-100-533.9	Other	<u>116</u>	
	Total		627,985
391-100-537.0	Legal Counsel		20,215
391-100-539.0	Other Serv.(Financial)		<u>2,600</u>
	Tot.Contractual Services 1967-1970		705,000
391-100-560	Fixed Charges		
391-100-569.10	Other Fix.Chgs.Treas.Bond	3,950	
391-100-569.9	Other Fixed Charges	<u>50</u>	
	Total Fixed Charges		4,000
391-100-580	Capital Outlay		
391-100-581	Site Acquisition		
391-100-581.10	Land Cost 1966-67	1,439,146	
391-100-581.20	Real Estate Taxes	14,025	
391-100-581.30	Rev.Stamps & Title		
	Policies	7,000	
391-100-581.40	Appraisals	<u>6,829</u>	
	Total		1,467,000
391-100-583	New Buildings		
391-100-583.10	Construction Payout		
	to IBA 1968-69	2,557,470	
391-100-583.20	Add'l.Lighting	<u>4,500</u>	
	Total		2,561,970
391-100-587.0	Instr.Equip.--Reimb.		
391-100-587.30	Move.Equip.--DHEW	225,682	
391-100-587.40	Fix.Equip.--DHEW	300,000	
391-100-587.50	Fix.Equip.--A.V.	107,000	
391-100-587.60	Art Work--DHEW	<u>16,600</u>	
	Total		<u>649,282</u>
	Total Capital Outlay		<u>4,678,252</u>
	TOTAL PHASE I		<u>\$5,387,252</u>

SITE AND CONSTRUCTION FUND
Project Budget

Expenditures (cont.)

391-200-000	<u>Phase II (A)</u>		
391-200-530	Contractual Services		
391-200-533	Architectural Fees	<u>165,000</u>	
	Total		165,000
391-200-585	Equipment		
391-200-585.50	Moveable Equipment	<u>158,000</u>	
	Total		158,000
391-200-587	Equipment--Reimbursable		
391-200-587.0	DHEW Moveable Equip.	<u>70,000</u>	
	Total		70,000
391-200-583.10	Construction Payout to IBA	<u>490,000</u>	
	Total		<u>490,000</u>
	TOTAL PHASE II (A)		<u>\$ 883,000</u>
391-250-000	<u>Phase II (B)</u>		
391-250-530	Contractual Services		
391-250-530	Architectural Fees		512,000
391-250-582	Site Improvements		
391-250-582.10	Physical Ed.--S.W.Corner	360,000	
391-250-582.20	Phys.Ed.--Tennis & Track	<u>140,000</u>	
	Total		500,000
391-250-583	New Buildings		
391-250-583.10	Construction Payout to IBA (Balance Remaining)	<u>1,265,534</u>	
	Total		<u>1,265,534</u>
	TOTAL PHASE II (B)		<u>\$2,277,534</u>
391-900-000	<u>Other Expenditures</u>		
391-900-586.0	Instr.Equip.--Non.Reimb.		
391-900-586.10	Non-Reimb.Moveable 1969-70	<u>300,000</u>	
	Total		300,000
391-900-587.0	Instr.Equip.--Reimb.		
391-900-587.10	Title VI 1967-68	<u>61,091</u>	
	Total		61,091

SITE AND CONSTRUCTION FUND
Project Budget

Expenditures (cont.)

391-900-587.20	Instr.Equip.Voc/Tech.Reimb.1967-1970		
391-911-587.21	Business	41,000	
391-916-587.21	Data Processing	71,000	
391-918-587.24	Law Enforcement	5,500	
391-912-587.23	Electronics	185,000	
391-914-587.23	Mechanical Design	145,000	
391-915-587.23	Numerical Control	168,000	
391-917-587.25	Fashion Design	5,000	
391-913-587.27	Nursing	2,000	
391-914-587.27	Practical Nursing	2,000	
391-916-587.27	Dental Hygiene	<u>125,500</u>	
	Total		750,000
391-900-582.00	Site Improvement--Special Projects		
391-900-582.10	General Improvement	75,000	
391-900-582.20	Water Connection	4,000	
391-900-582.30	Remedial Work	25,468	
391-900-582.40	Parking Gates	4,970	
391-900-582.50	Add'l.S.W.Corner (Ath.Field)	10,859	
391-900-582.60	Add'l. Outside Lighting	38,300	
391-900-582.70	Special Projects		
391-900-582.72	Irrigation S.W.Corner	34,000	
391-900-582.75	Temp.Parking Lot	<u>57,403</u>	
	Tot.Spec.Projects	<u>91,403</u>	
	Total		<u>250,000</u>
	TOTAL OTHER EXPENDITURES		<u>\$1,361,091</u>
	TOTAL SITE & CONSTRUCTION FUND EXPENDITURES		<u>\$9,908,877</u>

SITE & CONSTRUCTION BUDGET (Special Projects)

1. Gutters for "D" Building		11,000
2. Temporary Parking Lot		50,000
3. Building "T"	\$159,000	
4. Utility services for Labs (elec, gas, water, air, venting)	30,000	
5. Architectural	11,000	
6. Furniture	10,000	
7. Testing	<u>1,500</u>	
		<u>211,500</u>
		272,500

WILLIAM RAINEY HARPER COLLEGE

Construction Cost Analysis
Phase IA - IB

I.	Cost of Phase I Construction Project with change orders.		
(a)	Building to 5 ft. line	\$10,173,442 + \$209,429	\$10,382,871
(b)	SITE DEVELOPMENT (16.3% of a)	\$1,545,204 + \$146,138	1,691,342
(c)	Fixed Equipment (6.2% of a)	\$527,400 + \$121,000	<u>648,400</u>
		Total	\$12,722,613
II.	Cost to the local taxpayer		\$ 3,623,606
III.	Gross square footage constructed		371,440
IV.	Percent of total campus master plan constructed		43.8%
V.	Building cost per square foot to 5 ft. line -		
		\$10,382,871 ÷ 371,440	\$ 27.95
VI.	Building cost per square foot to 5 ft. line excluding central heating plant (\$10,382,871 - \$733,637) ÷ 371,440		\$ 25.98
VII.	Building cost per square foot to 5 ft. line with 43.8% of central heating plant costs included (\$10,382,871 - \$412,304) ÷ 371,440		\$ 26.84
VIII.	Ratio of Change Orders (Building) to original prices	\$209,429 ÷ \$10,173,442	2%
IX.	Building cost per square foot by building including 2% increase for change orders		
(a)	Student Center and Administrative Wing	\$26.16 x 1.02%	\$ 26.68
(b)	Central Heating Plant	\$88.39 x 1.02%	\$ 90.16
(c)	Art and Architecture	\$29.06 x 1.02%	\$ 29.64
(d)	Science	\$25.89 x 1.02%	\$ 26.41
(e)	Lecture-Demonstration Center	\$40.71 x 1.02%	\$ 41.52
(f)	Learning Resources Center	\$23.28 x 1.02%	\$ 23.75

3/18/71

SITE AND CONSTRUCTION FUND

ESTIMATED SOURCES OF FUNDING FOR PHASE IC

Phase IC (Building T, Garage Interim Classroom & Lab Building)

*Harper Cash Payout \$210,000

ESTIMATED COSTS FOR PHASE IC

Cost of Bldg. & Site Development	\$189,000	
Architectural Fees & Testing	<u>12,500</u>	
		<u>\$201,500</u>
Moveable Equipment		\$ 10,000

*This garage building was to be a part of the final phase of the master plan. Due to the immediate need of additional educational space the Board approved its construction for use as an interim classroom and laboratory building. It is our intention to submit this building to the State as a credit in some future phase as a part of our 25% share of construction.

SITE AND CONSTRUCTION FUND

ESTIMATED SOURCES OF FUNDING FOR PHASE IIA

PHASE IIA (Bldgs.-"D" add., Music Wing, "B" add.)

Transfer of Land-10.01 acres @\$5,000	\$ 50,000	
Transfer of Prepaid Architects Fees	100,000	
Transfer of Architects Fees, Phase IA-IB Interiors		
Transfer of Power Plant Addition	109,323	
Sub Total		\$ 259,373
Harper Cash Payouts		<u>490,547</u>
Total Cash and Non-Cash Items		\$ 749,920
IBA Funding		<u>\$2,249,758</u>
Total Estimated Funding, Phase IIA		<u>\$2,999,678</u>

ESTIMATED COSTS FOR PHASE IIA

Costs of Bldgs. Only	\$1,893,189	
Site Development	657,024	
Value of Land	50,050	
Cost of Fixed Equipment	152,200	
IBA Contingency	135,120	
Architectural Fees	162,145	
Total Cost for Phase IIA		<u>\$2,999,678</u>
Movable Equipment for Phase IIA		227,183
Less DHEW Grant		<u>70,000</u>
Amount Needed From Educational Fund		157,183

SITE AND CONSTRUCTION FUND

ESTIMATED SOURCES OF FUNDING FOR PHASE IIB

PHASE IIB (Bldgs. G, H, I, J, & M)

Transfer of Land - 106 acres @5,000	\$ 530,000	
Transfer of Prepaid Architects Fees	97,299	
Transfer of S.W. Corner Development	366,368	
Transfer of Baseball & Football Flds., Track and Tennis Courts	<u>143,834</u>	
Sub Total		\$1,137,501
Harper Cash Portion of 25%		1,348,599
Total Cash & Non-Cash Items Submitted		\$2,486,100
IBA Funding (200,840 sq. ft. x \$30) ¹	6,025,300	
Add IBA Fund Required to Maintain 75/25 Ratio ²	<u>1,433,000</u>	
		<u>7,458,300</u>
TOTAL ESTIMATED FUNDING, PHASE IIB		<u>\$9,944,400</u>

ESTIMATED COSTS FOR PHASE IIB

Cost of Bldgs. Only	\$7,418,800	
Site Development (10%)	741,900	
Value of Land	530,000	
Cost of Fixed Equipment (5%)	370,900	
IBA Contingency (5%)	370,900	
Architectural Fees (6%)	<u>511,900</u>	
TOTAL COSTS FOR PHASE IIB		<u>\$9,944,400</u>

Movable Equipment for Phase IIB \$ 890,300
(must be funded 100% by Harper College either from Educational Funds or a new bond issue)

-
1. IJCB Current Guidelines of \$30/ sq.ft. for all costs, excepting movable equipment.
 2. In order to maintain the 25/75 ratio the guidelines need to be increased to \$41/sq.ft. If the \$30 guideline is not revised the following alternative exists.

Project Cost	\$9,944,400	Deficit	\$1,433,000
Less Harper (25%)	2,486,100	Existing Cash	
Less IBA Fndg.		Deficit	
Per present IJCB (61%)	<u>6,025,300</u>	New Bond Issue	
Deficit	\$1,433,000		

July 1972

SITE AND CONSTRUCTION FUND

ESTIMATED SOURCES OF FUNDING PHASES IIC & IID

PHASES IIC & IID (Bldgs. L, N, O, Q, R, S, & T)

Harper Cash Portion of 25%		\$ 3,012,950
IBA Funding (128,087 sq.ft. x \$30) ¹	\$3,842,610	
Add. IBA Funds Required to Maintain 75/25 Ratio	<u>5,196,240</u>	
		<u>9,038,850</u>
Total Estimated Funding Phases IIC&IID		<u>\$12,051,800</u>

ESTIMATED COSTS FOR PHASES IIC & IID

Costs of Bldgs. Only	\$9,497,000	
Site Development (10%)	949,700	
Cost of Fixed Equipment (5%)	474,900	
IBA Contingency (5%)	474,900	
Architectural Fees (6%)	<u>655,300</u>	
		<u>\$12,051,800</u>

Movable Equipment For Phases IIC & IID \$ 1,139,600
(Must be funded 100% by Harper College
either from Educational Fund or new bond issue).

¹ IJCB Current Guidelines of \$30/sq. ft. for all costs excepting movable equipment.

WILLIAM RAINEY HARPER COLLEGE

CAPITAL EXPENDITURE PROJECTION - SUMMARY SHEET

Year	Biennium	Projected Day FTE	GSF State Formula	Sq. Ft. Completed	Add'l Sq. Ft. Needed	Total Sq. Ft. Needed	Proposed Schedule for Construction Projects Certified to I.B.A.
Sept. '70	76th	* 2980	312,080	371,440			**phase IIA-55,772 sq.ft.
Sept. '71	77th	* 3661	427,980	371,440			***Bldg. T- 6344 Sq.Ft.
Sept. '72	77th	4052	476,920		55,772	433,556	Bldg. G&H - 81,628 sq.ft.
Sept. '73	78th	4518	530,040		81,628	515,184	Bldg. I&J - 64,240 sq.ft.
Sept. '74	78th	5241	608,390		54,972	570,156	Bldg. J&K - 85,231 sq.ft.
Sept. '75	79th	5716	659,490		64,240	634,396	
Sept. '76	79th	6222	713,880		85,231	719,627	Bldgs. L, N, O, P, Q, R & S 121,743 sq.ft.
Sept. '77	80th	6728	768,270				
Sept. '78	80th	7235	822,750		121,743	841,370	
Additional Square Feet Needed					469,930		

* Actual

** IBA Released for Bid June 1972

*** To be complete September 1972

July 1972

COST PROJECTION FOR COMPLETED FACILITIES

ITEM	Phase IA-IB	Phase IIA	Phase IIB		Phase IIC & IID	All Phases
	Actual Costs Bldgs. A, B, C, D, E, F, Parking Lots and Grounds	Est. of Costs Bldgs. P, D add., B add., Parking Lots & grounds	Est. of Costs Bldgs. G, H, M	Est. of Costs Bldgs. I & J	Est. of Costs Bldgs. L, N, O, Q, R, S	Est. of Cost All Building
Cost of Bldg. only	\$10,382,871	1,893,198	\$4,824,800	\$2,594,000	\$9,497,000	\$29,435,855
Site Development (10% of Bldg. Cost)	1,691,342	657,024	482,500	259,400	949,700	4,066,108
Land Value	411,850 (82,37 acres)	50,050 (10.01 acres)	350,000 (70 acres)	180,000 (36 acres)	-----	2,147,050
Cost Fixed Equip. (5% of Bldg. Cost)	648,400	152,200	241,200	129,700	474,900	1,544,133
Cost Movable Equip. (12% of Bldg. Cost)	1,383,373	227,183	579,000	311,300	1,139,600	3,669,735
IBA Contingency (5% of Bldg. Cost)	-----	135,120	241,200	129,700	474,900	990,455
Architectural Fees (6% of Bldg. Cost) Fixed Equip. Costs	668,627	162,145	332,900	179,000	655,300	2,020,889
TOTALS	15,186,463	3,226,861	\$7,051,600	3,783,100	\$13,191,400	43,874,225
Legislative Biennium	74th & 75th	76th	77th	78th	79th	
Fiscal Years	7/1/65 - 6/30/69	7/1/69 - 6/30/71	7/1/71 - 6/30/73	7/1/73 - 6/30/75	7/1/75 - 6/30/77	

*Building T (6,344 sq. ft. @\$201,000) not included in above

JULY 1972

OUTLINE OF PHASES - SQUARE FOOTAGES AND BUILDINGS

Phase IA-IB	371,440 sq. ft.		
Phase IIA	<u>55,772</u>		
		427,212 sq. ft.	
Phase IIB (G,H,I,J'&M)	<u>200,840</u>		
			628,052 sq. ft.
Phase IIC (J & K)		<u>85,231</u>	
			713,283 sq. ft.
Phase IID (L,N,O, S etc.)			<u>128,087</u>
Grand Total All Phases			841,370 sq. ft.

<u>PHASE IIB</u>		<u>PHASE IIC</u>	
G -	19,159 sq. ft.	J -	42,607 sq. ft.
H -	62,469	K -	<u>42,624</u>
I -	49,240		85,231 sq. ft.
J' -	15,000		
M -	<u>54,972</u>		
	200,840 sq. ft.		

PHASE IID

Remaining Bldgs. L,N,O,Q,R,S, & T - 128,087 sq. ft.

BUILDING LEGEND

G - Voc Tech. Shop	N - Swimming Pool
H - Voc Tech Labs	O - Gym
I - Bus. & Soc. Sci.	P - Music
J - Bus. & Soc. Sci.	Q - Little Theatre
J' - 360 Seat Lecture Hall	R - Auditorium
K - Humanities & Communications	S - Continuing Education
L - Communications	T - Service Building
M - Phys. Ed. (Multi-purpose Rooms, Lockers, & Showers)	

Budget Terms Defined

CHAPTER I

ACCOUNT DESCRIPTIONS

This chapter sets forth definitions for the major accounts in the Chart of Accounts. Special reference is made in this chapter to the Illinois Junior College Act where appropriate. For additional information, consult the appropriate statute.

I. FUND DESCRIPTION

A. Educational Fund (100-000-000)

The Educational Fund is established by Section 103-1 of "The Illinois Public Junior College Act." The statutory maximum tax rate for the education fund is seventy-five cents per \$100 equalized assessed valuation.

Established for the purpose of financing the cost of the academic and service programs, this fund includes the cost of instructional, administrative and professional salaries, supplies and equipment, library books, materials, maintenance of instructional and administrative equipment and other costs pertaining to the educational program.

The local Board of Trustees may make a determination within the budget for the distribution of non-tax revenues among the Educational Fund and the Building Fund.

B. Building Fund (200-000-000)

The Building Fund is established by Section 103-1 of "The Illinois Public Junior College Act." The statutory maximum tax rate is set at ten cents per \$100 equalized assessed valuation.

This fund is 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. Payments on insurance on buildings are to be made from this fund.

Funds may be accumulated for the construction of buildings and site acquisition. Section 103-14 permits an accumulation of funds not to exceed an amount equal to five percent

of the equalized assessed valuation of the district. The accumulated funds may not be used for any other purpose. Taxes levied for accumulation purposes should be so defined by resolution of the Board of Trustees stipulating the rate levied for such purposes, total amount to be accumulated and specific use intended. Funds that are being accumulated should be accounted for separately by annually transferring the accumulated amount to the Site and Construction Fund. Such funds must be transferred annually by Board resolution and accounted for based upon the specific use intended.

The local Board of Trustees may make a determination within the budget for the distribution of non-tax revenues among the Educational Fund and the Building Fund.

C. Site and Construction Fund (300-000-000)

The Site and Construction Fund is established by implication as authorized in Section 103-33 of "The Illinois Public Junior College Act." This section of the act refers to the Illinois School Code, in the case of bonding for building, equipping, altering, or repairing buildings or purchasing or improving sites, or acquiring and equipping playgrounds, recreation grounds, athletic fields and other buildings or land used or useful for junior college purposes, the reference is specifically directed to Section 19 of the School Code. Bonded indebtedness of local governments in the State of Illinois is subject to the five percent constitutional limit (an amount equal to five percent of the equalized assessed valuation of the district).

D. Bond and Interest Fund (400-000-000)

The Bond and Interest Fund is established by Section 103-22 of "The Illinois Public Junior College Act."

This fund is for the purpose of retiring debt from the sale of general obligation bonds. Bonded indebtedness of local governments in the State of Illinois is subject to the five percent constitutional limit (an amount equal to five percent of the equalized assessed valuation of the district).

E. Auxiliary Enterprises Fund (500-000-000)

Section 103-31.1 of "The Illinois Public Junior College Act" provides statutory authority for the Auxiliary Enterprises Fund. This fund exists to furnish a service to students and staff for which a fee is charged that is directly related to, although not necessarily equal to, the cost of the service. The general public may incidentally be served. Examples are: food services and student stores; intercollegiate athletics is also included in this fund. Auxiliary services receiving subsidies from the college would be shown as expenditures to either the Educational or Building Fund whichever is appropriate. Each enterprise should be accounted for individually.

F. Restricted Purposes Fund (600-000-000)

The Restricted Purposes Fund is established by the following sections of "The Illinois Public Junior College Act."

103-39...concerns the acceptance of federal funds for all types of instructional programs, student services and counseling, and construction of physical facilities.

103-39.1. allows the acceptance of gifts, grants, devises and bequests from any source if made for junior college purposes.

103-40...permits the entering into of contracts with any person, organization, association or governmental agency for providing or securing educational services.

103-27(c) authorized the Board of Trustees to establish rules and regulations governing conditions under which classes, clubs, and associations may acquire and collect funds in the name of the college, under such regulations as the State Board may prescribe. The purpose of this fund is to receive and hold funds in the custody of the college acting as custodian or fiscal agent for another agency such as mentioned above. The college has an agency rather than a proprietary interest in these funds.

Restricted Purposes Funds are those funds restricted as to use. These are to be contrasted with funds over which the institution has complete control and freedom of use. Under most conditions revenues and expenditures resulting from

authority of any of the four preceding sections should be accounted for within the Restricted Purposes Fund.

G. Working Cash Fund (700-000-000)

The Working Cash Fund is established by Section 103-33.1 of "The Illinois Public Junior College Act." This fund may be established by resolution of the Board of Trustees for the purpose of enabling the Board to have on hand at all times sufficient cash to meet the demands for ordinary and necessary expenditures. Bonds may be issued in an amount or amounts not to exceed at any one time outstanding seventy-five percent of total taxes from the authorized maximum rates for the Educational Fund and the Building Fund combined. These bonds may be issued by resolution of the Board of Trustees without voter approval and interest payments and bond retirement are to be accounted for in the Bond and Interest Fund. Specific details of the Working Cash Fund are included in the appendix. Section 103-33.1 through Section 103-33.6 of "The Illinois Public Junior College Act" relate to various provisions for the Working Cash Fund.

H. Investment in Plant Fund (800-000-000)

Authority for this fund is implied through Section 103-30 which allows the Board of Trustees powers requisite or proper for the maintenance, operation and development of any college or colleges under its jurisdiction. Plant is defined as the physical property owned by the college and this fund is established for the purpose of accounting for land, buildings, and equipment.

I. Long Term Liabilities Fund (900-000-000)

Authority for this fund is implied through Section 103-22 of "The Illinois Public Junior College Act." This fund exists to provide for the recording of liabilities that exist beyond the current year's operation.

II. FUNCTION DESCRIPTION

A. Instruction (010-000-000)

Instruction consists of those activities dealing directly with or aiding in the teaching of students or improving the quality of instruction. It includes the activities of the faculty in the transfer, career, general studies, adult and continuing, and developmental programs (credit and credit equivalency). It also includes all the supportive equipment, materials, supplies, and costs that are necessary to implement the instructional program.

B. Learning Resource Center (020-000-000)

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 (030-000-000)

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

D. Public Service (040-000-000)

The public service function provides for the services provided to the general community, governmental agencies, and business and industry. It includes all services that do not qualify for college credit or credit equivalency.

E. Data Processing (050-000-000)

Data processing includes supportive services that are system-wide. Direct instructional salaries and other costs related to data processing are to be included under the Instruction function. The cost of data processing, excepting the direct instructional costs previously mentioned, will be allocated to the appropriate cost center based on use at the end of the fiscal year.

F. Auxiliary Services (060-000-000)

The 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.

G. Operation and Maintenance of Plant (070-000-000)

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. This function also pro-

vides for campus security and plant utilities. It also includes all equipment, materials, supplies, and costs that are necessary to support this function.

H. General Administration (080-000-000)

General administration consists of those activities which have as their purpose the development, 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, Business Office, Information Services and Personnel Services. It also includes all equipment, materials, supplies, and costs that are necessary to support this function.

I. General Institutional (090-000-000)

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, non-operating expense, and tuition charge-back are examples of items included in this area.

III. OBJECT AND SUB-OBJECT DESCRIPTIONS

A. Salaries (000-000-510)

511 Administrative Staff (000-000-511)

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

512 Professional Staff (000-000-512)

This account includes personnel whose duties require a high degree of academic or specialized training to perform the tasks required--such as librarians, technicians, and engineers.

513 Instructional Staff--Full-time (000-000-513)

This series of accounts is used to record salaries of full-time teaching or counseling personnel involved in direct instructional contact with the students, and immediate direct supervision of

instructional personnel, such as department heads. Do not include deans, division chairmen, and directors of functional educational activity centers.

514 Instructional Staff--Part-time (000-000-514)

This series of accounts is used to record salaries of part-time personnel involved in direct instructional contact with the students.

515 Instructional Substitutes (000-000-515)

This account provides for instructional substitutes.

516 Office Staff (000-000-516)

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

517 Service Staff (000-000-517)

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 (000-000-518)

This account provides for all student employees.

519 Other Salaries (000-000-519)

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

B. Employee Benefits (000-000-520)

520 This group of accounts is used to record the portion of insurance paid for by the college. It does not include the portion withheld from the employee's wages, when both the employee and the college contribute toward the benefit.

C. Contractual Services (000-000-530)

531 Audit Services (000-000-531)

This account provides for the charge for the annual college audit.

532 Consultants (000-000-532)

This account includes educational consultants, and related consulting to the academic and student services areas.

533 Architectural Services (000-000-533)

This account includes charges for architectural and engineering services areas.

534 Maintenance Services (000-000-534)

This account includes all repairs performed on a contractual basis, as well as any other contractual charges for the maintenance of college land, buildings or equipment. Equipment service contracts are included.

535 Legal Services (000-000-535)

This account includes charges by the college attorney and any other legal services.

536 Office Services (000-000-536)

This account includes charges for temporary office services provided by personnel contractors.

539 Other Contractual Services (000-000-539)

This account provides for any contractual services not covered above.

D. General Materials and Supplies (000-000-540)

541 Office Supplies (000-000-541)

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. 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 (000-000-542)

This account provides for commercial printing and costs of duplication by the college printing department.

543 Supplies (000-000-543)

1. 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 training of instructors. Expenditures for student workbooks, music supplies, physical education supplies, paints, paint brushes, crayons, oils, cleaners, printing of classroom materials, guides and manuals, magazines and periodicals for classroom use are included here. 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.

2. Library Supplies

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.

3. 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, 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.

9. Other Supplies

544 Materials (000-000-544)

1. 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 films. Photographic films, solutions, camera accessories, dark-room supplies, are also included in this account.

2. Postage

This account provides for all postage requirements.

3. 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.

9. Other Materials

545 Books and Binding Costs (000-000-545)

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.

546 Publications and Dues (000-000-546)

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. This account includes newspapers, magazines, microfilm, and other periodicals for general use in the college library; also publications of professional societies which appear at regular intervals of less than a year and continue indefinitely.

547 Advertising (000-000-547)

This account provides for newspaper or periodical notices or advertisements. Expenditures are recorded here for costs of all media which disseminate information on college activities to the general public and to the students and staff. All advertising of college events is charged to the advertising account. This account includes the general catalog of courses offered by the college.

548 Purchases for Resale (000-000-548)

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

E. Conference and Meeting Expense (000-000-550)

551 Meeting Expense (000-000-551)

This account provides for all expenses associated with meetings within the college district.

552 Mileage--Local (000-000-552)

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

553 Travel Expense (000-000-553)

This account provides for travel outside the college district.

554 Recruitment (000-000-554)

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

555 Vehicle Expense (000-000-555)

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

559 Other Conference and Meeting Expense

F. Fixed Charges (000-000-560)

560 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, if the title will pass to the college--handle in capital outlay accounts. This account is used to record rental of buildings or space used by the college. Interest charges and principal retirement are recorded here. See "Chart of Accounts" for complete listing.

G. Utilities (000-000-570)

570 This account provides for all the utility costs necessary to operate the plant and for other ongoing services such as refuse disposal.

H. Capital Outlay (000-000-580)

Capital Outlay is to be annually transferred on a fiscal year basis to the Fixed Asset fund.

581 Site Acquisition (000-000-581)

The purchase of site is charged to this account.

582 Site Improvements (000-000-582)

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

583 New Buildings and Additions (000-000-583)

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 (000-000-584)

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 (000-000-585)

Generally, this account provides for office equipment for all areas. Items having a life expectancy of five years or more would normally be repaired rather than replaced.

586 Equipment--Educational (000-000-586)

Generally, this account provides for educational equipment. Items having a life expectancy of five years or more would normally be repaired rather than replaced.

587 Equipment--Service (000-000-587)

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. Items having a life expectancy of five years or more would normally be repaired rather than replaced.

589 Other Capital Outlay

I. Other (000-000-590)

591 Student Employment (000-000-591)

This account is charged with the college's cost of student employment for the Work Study program. The total cost of the Work Study program is to be accounted for in the Restricted Purposes Fund.

592 Student Grants, Scholarships, Loans (000-000-592)

This account is charged with expenditures for student aid in the form of fellowships, scholarships, prizes, provided from college funds.

593 Tuition Charge-back (000-000-593)

This account provides for the tuition costs charged by other community colleges for students from the college district attending classes not provided by the college. Tuition charge-backs paid by a college must be recorded as a non-operational expense under the general institutional expense function. Under no circumstances should this expense be used in computing state unit cost figures or local per capita costs.

594 Financial Charges and Adjustments (000-000-594)

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-offs 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 enterprises, 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.

595 Facilities Charges (000-000-595)

This account is charged with the cost of service provided to auxiliary enterprises. The same account is used to record the credit to the department providing the service.

596 Clearing Accounts (000-000-596)

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

597 Athletics--Intercollegiate

This account provides for the college's share of the intercollegiate athletic program.

599 Other (000-000-599)

J. Provision for Contingency (000-000-600)

600 This account provides for unforeseen expenses. The Board of Trustees must approve any transfer to the appropriate expense account. An acceptable contingency budget amount will not exceed 5% of a respective fund appropriation total. Interfund transfers from this account should be made by Board resolution to a given object account when the authorized amount is expended.

CHAPTER II

CHART OF ACCOUNTS

The Chart of Accounts sets forth the numerical code and a brief narrative description of each account.

I. CODIFICATION SYSTEM

The coding system permits rapid identification and summarization of accounts. Code numbers generally follow a logical sequence and are progressively more detailed from left to right. The most inclusive classification, the fund, is on the left, and the most specific classification, the object, is on the far right.

The Illinois public junior college accounting code is composed of fifteen digits that identify six classifications of accounts, plus an identifier code for purposes of the unit cost study, inventory, or other institutional purposes. Three of the classification codes (level one, two and five) are required under the regulations of the Illinois Junior College Board and three of the classification codes (level three, four and six) are flexible in order to permit each college to develop the organizational pattern that best serves its community's needs.

The following chart summarizes the codification system:

Level	Code	Classification	Regulation
1.	<u>X</u> 00-000-000-000-000	Fund	Standardized
2.	0 <u>X</u> 0-000-000-000-000	Function	Standardized
3.	00 <u>X</u> -000-000-000-000	Sub-function	Recommended
4.	000- <u>XXX</u> -000-000-000	Organizational Unit	Recommended
5.	000-000- <u>XX</u> 0-000-000	Object	Standardized
6.	000-000-00 <u>X</u> -000-000	Sub-object	Recommended
7.	000-000-000- <u>XXX-XXX</u>	Unit Cost Identifier	Optional

*While this level is only recommended, the Unit Cost Study will request costs based upon the sub-functions listed in this manual.

All colleges are required to include the complete nine digit system in their accounting system. If certain recommended digits are not used, a zero should be included to show unused digits. This will allow for future expansion and will define codification levels used by each college.

II. FUND CODE

A fund is a sum of money or other financial resource that is set aside for the conduct of activities stated within limits set by the Illinois Junior College Act.

As funds are legally restricted to certain activities, it is necessary that each fund be an independent fiscal and accounting entity. Funds will be standardized for all colleges.

The following chart sets forth the fund designations:

Code	Classification
Level 1:	Fund:
<u>1</u> 00-000-000	1. Educational Fund
<u>2</u> 00-000-000	2. Building Fund
<u>3</u> 00-000-000	3. Site and Construction Fund
<u>4</u> 00-000-000	4. Bond and Interest Fund
<u>5</u> 00-000-000	5. Auxiliary Enterprises Fund
<u>6</u> 00-000-000	6. Restricted Purposes Fund
<u>7</u> 00-000-000	7. Working Cash Fund
<u>8</u> 00-000-000	8. Investment in Plant Fund
<u>9</u> 00-000-000	9. Long Term Liabilities Fund

III. FUNCTION CODE

The function code refers to major areas of the college that provide a similar service function. Any of the functions may be associated with any fund. Functions will be standardized for all colleges.

The following chart sets forth the function designations:

Code	Classification
Level 2:	Function:
0 <u>1</u> 0-000-000	1. Instruction
0 <u>2</u> 0-000-000	2. Learning Resources
0 <u>3</u> 0-000-000	3. Student Services
0 <u>4</u> 0-000-000	4. Public Services
0 <u>5</u> 0-000-000	5. Data Processing
0 <u>6</u> 0-000-000	6. Auxiliary Services
0 <u>7</u> 0-000-000	7. Operation and Maintenance of Plant
0 <u>8</u> 0-000-000	8. General Administration
0 <u>9</u> 0-000-000	9. General Institutional

IV. SUB-FUNCTION CODE

The sub-function further refines and identifies the service areas that provide a similar service within a given function. Sub-functions may be used as needed by each college.

The following chart sets forth functions and associated sub-functions:

Code	Classification	
Level 2 & 3:	Function:	Sub-function:
0 <u>1</u> 0-000-000	1. INSTRUCTION	
0 <u>11</u> -000-000		1. Transfer Programs
0 <u>12</u> -000-000		2. Career Programs
0 <u>13</u> -000-000		3. Gen.Studies Programs

SUB-FUNCTION CODE (Cont.)

Code	Classification	
Level 2 & 3	Function:	Sub-function:
01 <u>4</u> -000-000		4. Adult & Continuing Programs
01 <u>5</u> -000-000		5. Developmental Programs
01 <u>8</u> -000-000		8. Administration
01 <u>9</u> -000-000		9. Other
02 <u>0</u> -000-000	2. LEARNING RESOURCES	
02 <u>1</u> -000-000		1. Library Center
02 <u>2</u> -000-000		2. Instructional Materials Center
02 <u>3</u> -000-000		3. Communication Center
02 <u>8</u> -000-000		8. Administration
02 <u>9</u> -000-000		9. Other
03 <u>0</u> -000-000	3. STUDENT SERVICES	
03 <u>1</u> -000-000		1. Admissions and Records
03 <u>2</u> -000-000		2. Counseling and Testing
03 <u>3</u> -000-000		3. Health
03 <u>4</u> -000-000		4. Financial Aids
03 <u>5</u> -000-000		5. Placement
03 <u>6</u> -000-000		6. Student Employment

SUB-FUNCTION CODE (Cont.)

Code	Classification	
Level 2 & 3	Function:	Sub-function:
038-000-000		8. Administration
039-000-000		9. Other
040-000-000	4. PUBLIC SERVICE	
041-000-000		1. Community Service
042-000-000		2. Governmental Agencies
043-000-000		3. Business & Industry
048-000-000		8. Administration
049-000-000		9. Other
050-000-000	5. DATA PROCESSING	
058-000-000		8. Administration
059-000-000		9. Other
060-000-000	6. AUXILIARY SERVICES	
061-000-000		1. Food Service
062-000-000		2. Bookstore
063-000-000		3. Cultural Series
064-000-000		4. Athletics
065-000-000		5. Student Organization
066-000-000		6. College Center
068-000-000		8. Administration
069-000-000		9. Other

SUB-FUNCTION CODE (Cont.)

Code	Classification		
Level 2 & 3:	Function:	Sub-function:	
070-000-000	7. OPERATION AND MAINTENANCE OF PLANT		
071-000-000		1. Maintenance	
072-000-000		2. Custodial	
073-000-000		3. Grounds	
074-000-000		4. Campus Security	
075-000-000		5. Transportation	
076-000-000		6. Plant Utilities	
078-000-000		8. Administration	
079-000-000		9. Other	
080-000-000	8. GENERAL ADMINISTRATION		
081-000-000		1. Executive Office	
082-000-000		2. Business Office	
083-000-000		3. Community Relations	
084-000-000		4. Personnel Office	
088-000-000		8. Campus Administration	
089-000-000		9. Other	
090-000-000		9. GENERAL INSTITUTION	
091-000-000			1. Board of Trustees
092-000-000	2. Institutional Expense		
093-000-000	3. Campus Services		

SUB-FUNCTION CODE (Cont.)

code	Classification	
Level 2 & 3: 094-000-000 097-000-000 098-000-000 099-000-000	Function:	Sub-function: 4. Institutional Research 7. Non-operating 8. Administration 9. Other

V. ORGANIZATIONAL UNIT CODE

The organizational unit provides additional detail breakdowns below the sub-function level to the division, department, or course area. The organizational unit may be used as needed by each college.

The following chart sets forth the organizational unit and sub-unit:

Code	Classification	
Level 3 & 4: 000-100-000 000-111-000 000-112-000 000-113-000 000-114-000 000-115-000	Organizational Unit: 1. Division (Example: Div.of Business)	Sub-unit: Course area or dept. (example) 11. Accounting 12. Management 13. Marketing 14. Economics 15. Secretarial Sciences

VI. OBJECT ACCOUNT CODES

The object accounts provide for major classifications of accounting transactions.

The first digit of the object code is the major accounting category and must be used by all colleges

The second digit further defines the object and must be used by all colleges.

The third digit (sub-object) adds detail to the second code and may be used as needed by all colleges.

The following chart sets forth a summary of the object code system:

Code	Classification
Level 5:	Object Accounts:
000-000- <u>100</u>	1. ASSETS
000-000- <u>110</u>	1. Cash
000-000- <u>120</u>	2. Investments
000-000- <u>130</u>	3. Receivables
000-000- <u>140</u>	4. Accrued Revenue
000-000- <u>150</u>	5. Inter-fund Receivables
000-000- <u>160</u>	6. Inventory
000-000- <u>170</u>	7. Deferred Expenses
000-000- <u>180</u>	8. Fixed Assets
000-000- <u>190</u>	9. Other Assets
000-000- <u>200</u>	2. LIABILITIES
000-000- <u>210</u>	1. Payroll Deductions Payable
000-000- <u>220</u>	2. Current Obligations Payable

OBJECT ACCOUNT CODES (Cont.)

Code	Classification
Level 5:	Object Accounts:
000-000-2 <u>30</u>	3. Accounts Payable
000-000-2 <u>40</u>	4. Accrued Expense
000-000-2 <u>50</u>	5. Inter-fund Payables
000-000-2 <u>60</u>	6. Reserve for Encumbrances
000-000-2 <u>70</u>	7. Deferred Revenue
000-000-2 <u>80</u>	8. Fixed Liabilities
000-000-2 <u>90</u>	9. Other Liabilities
000-000-3 <u>00</u>	3. FUND EQUITY
000-000-4 <u>00</u>	4. REVENUE
000-000-4 <u>10</u>	1. Local Governmental Sources
000-000-4 <u>20</u>	2. State Governmental Sources
000-000-4 <u>30</u>	3. Federal Governmental Sources
000-000-4 <u>40</u>	4. Student Tuition and Fees
000-000-4 <u>50</u>	5. Sales and Service Fees
000-000-4 <u>60</u>	6. Facilities Revenue
000-000-4 <u>70</u>	7. Interest on Investments
000-000-4 <u>80</u>	8. Non-governmental Gifts, Grants and Bequests
000-000-4 <u>90</u>	9. Other Revenues

OBJECT ACCOUNT CODES (Cont.)

Code	Classification
Level 5:	Object Accounts:
000-000- <u>500</u>	5. EXPENDITURES
000-000- <u>510</u>	1. Salaries
000-000- <u>520</u>	2. Employee Benefits
000-000- <u>530</u>	3. Contractual Services
000-000- <u>540</u>	4. General Materials and Supplies
000-000- <u>550</u>	5. Conference and Meeting Expense
000-000- <u>560</u>	6. Fixed Charges
000-000- <u>570</u>	7. Utilities
000-000- <u>580</u>	8. Capital Outlay
000-000- <u>590</u>	9. Other Expenditures
000-000- <u>600</u>	6. PROVISION FOR CONTINGENCY