

William Rainey Harper College



Program Budget

1974-75



WILLIAM RAINEY HARPER COLLEGE

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THE BOARD OF TRUSTEES

August 1, 1974

Subject: College Budget for 1974-75 Fiscal Year

Reference: Letter of Transmittal

Dear Trustee:

Transmitted herewith is the proposed budget for the 1974-75 college year. This budget represents the estimated costs of operating educational programs and support services related to the education of students at Harper College. Each category, figure, or total, affects educational opportunity and/or services offered by the college. This budget plan contains the considered estimates of the faculty and administration. Implicit in its presentation is the commitment to live within these limitations.

Included in this document for each budget area are purpose statements, program inputs as represented by this budget, and expected program outputs.

Enrollment for the 1974-75 academic year is expected to increase an estimated 4% over the previous year's enrollment. This projected growth is conservative and reflects a leveling enrollment trend for the college which has averaged an 18% annual growth rate from the first year in which both freshmen and sophomores were enrolled.

In 1973-74 enrollment growth was 10.2% compared to a budgeted 1.3%. It was necessary to hire additional part-time teachers to accommodate the additional 424 full-time equivalent students. A transfer from contingency funds in the amount of \$144,000 was executed during the year.

The budget for the 1974-75 fiscal year includes increases intended to relieve some of the effect of a budget cutback in the prior year and the subsequent 10.2% increase in enrollment.

The total operating budget increases are shown below:

	<u>Amount</u>	<u>Increase</u>
Normal Salary Increments	\$612,000	7.4%
Additional Personnel (excluding new programs)	270,348	3.2%
Part-time Teaching Deficit	116,620	1.4%
New Programs (Park Management, Materials Management and Liberal Studies)	86,027	1.0%
Capital Outlay	89,823	1.1%
Other (Price Increases)	21,026	.2%
Increase in Enrollments		-3.4%

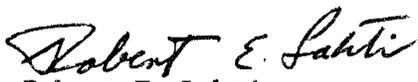
During 1974-75 it is anticipated the college will again be able to operate within current revenue.

The following additional facts are noteworthy as you review the 1974-75 Harper College budget:

1. This budget is accrually sound. It does not represent expenditures beyond the financial resources of District #512.
2. Sufficient funds have been allocated to staff the college for the next year at a 26 to 1 student-teacher ratio per section. Enrollment predictions forecast a growth in enrollment next year. The total college enrollment is expected to increase from 12,700 to approximately 13,300.
3. It is significant to note income per student from local taxes, between 1967-68 and 1974-75, has decreased by 56% during the past six years. Income per student tuition during the same six years has increased 96% and income per student from state aid has increased approximately 57% over the same period of time. Charge-back revenue amounting to 5.6% of the total educational fund budget for 1974-75 has substantially sustained the college financially for the past five years. In future years, charge-back revenue is estimated to drop due to expansion of programs in neighboring colleges and creation of the new North Shore Community College District. An increase in the tax rate will be necessary for the college to remain financially solvent for the long range future, although it will not be required during the current budget year.
4. Perhaps the most significant statistic to be noted is the necessity of having to borrow (\$1,020,000) from the Educational Fund in order to offset the deficit of \$519,000 in the college maintenance and operation (Building) fund, and to finance capital expenditures in the amount of \$350,000. The 8.3% increase in the maintenance and operation fund is the result of normal salary and fringe benefit increases, the continual rise in the cost of materials, the increased cost of utilities, new personnel for housekeeping in two new wings, and additional maintenance in the buildings which are now five years old.

In summary, this budget plan has been prepared to provide the Board and staff with a detailed financial accounting 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 educational and community service goals.

Sincerely,


Robert E. Lahti
President

Budget Committee:

Lawrence Moats, Chairman
Robert Rausch
Shirley Munson

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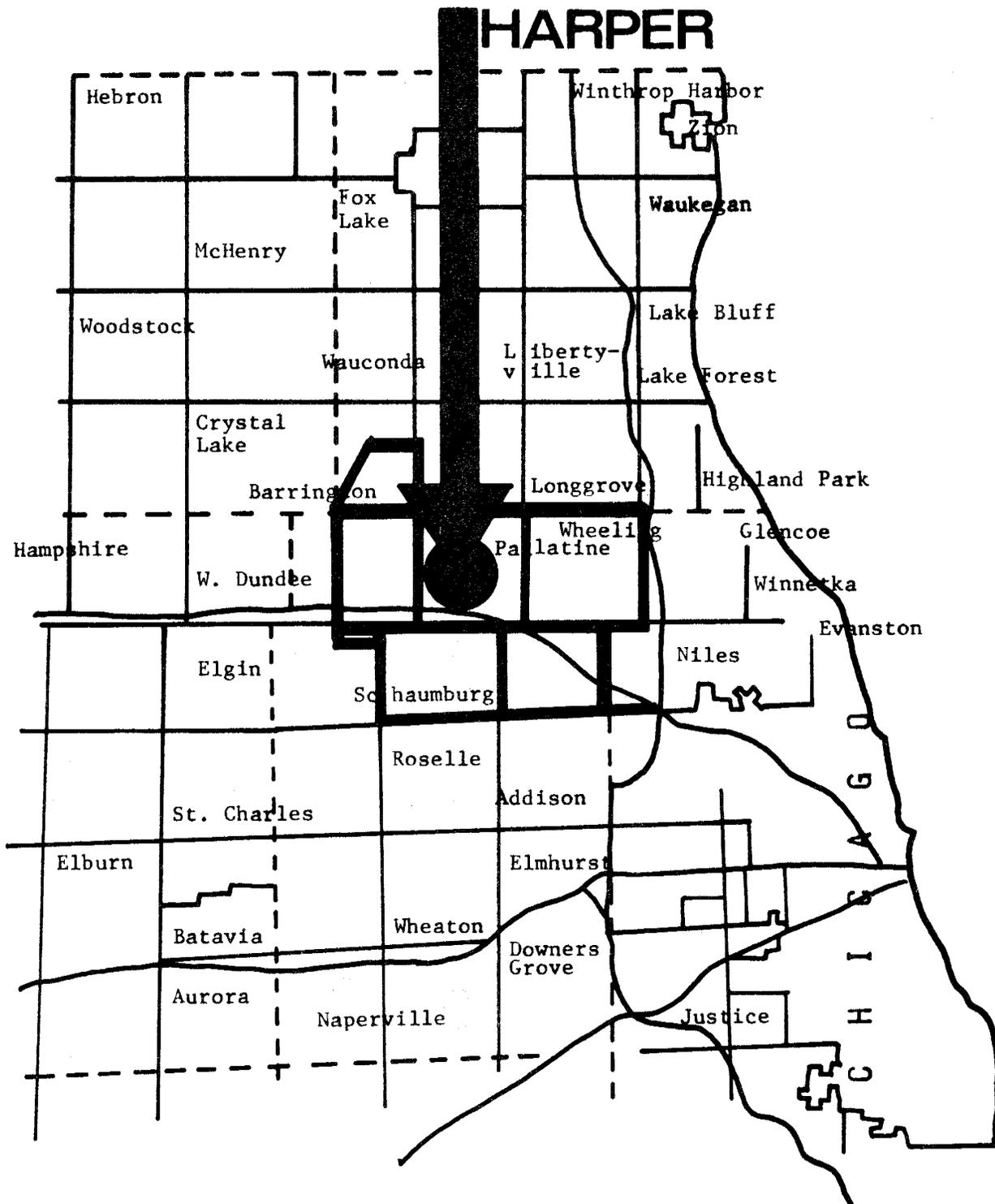
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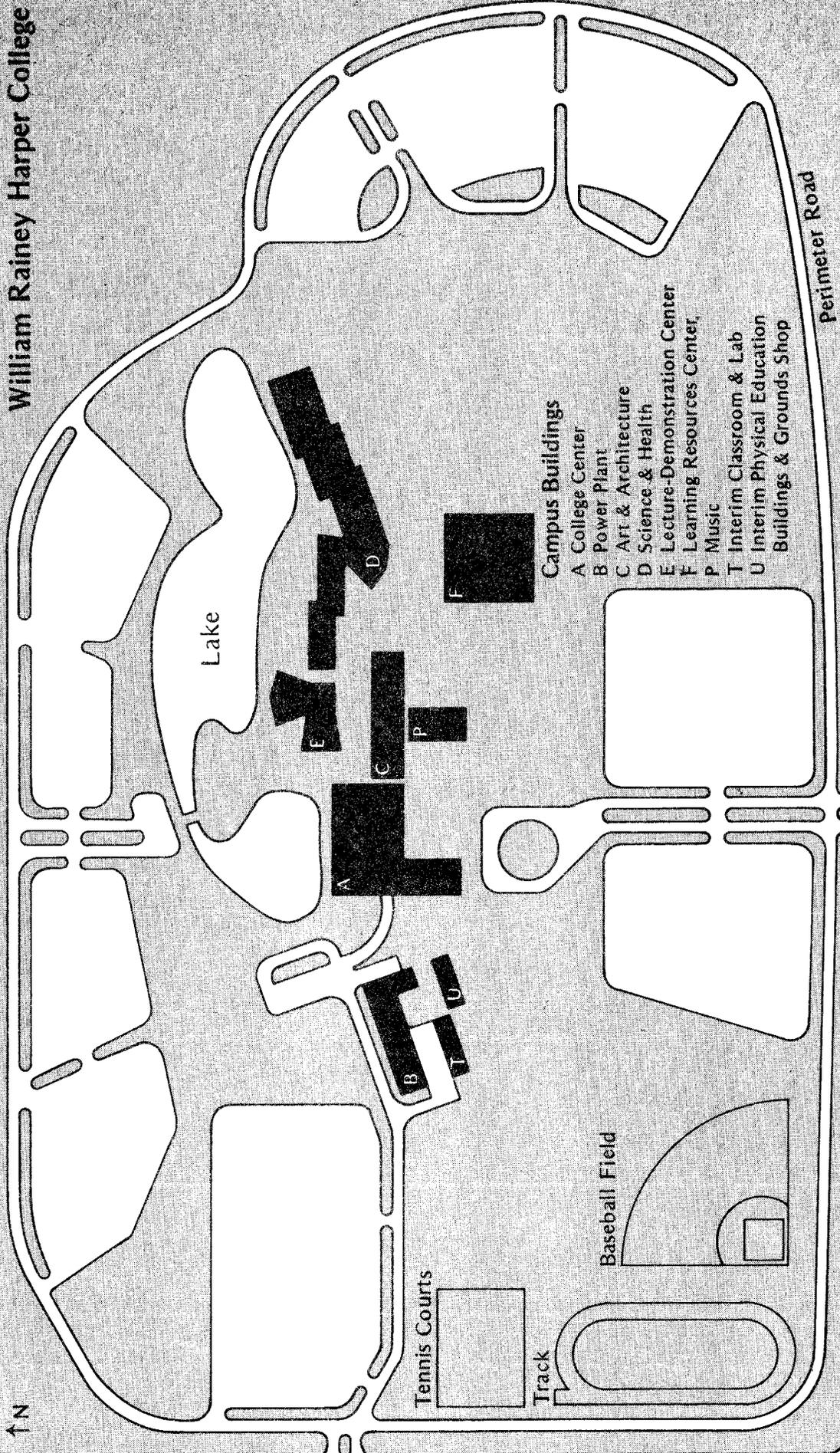
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METROPOLITAN LOCATION OF WILLIAM RAINEY HARPER COLLEGE



William Rainey Harper College



Lake

Campus Buildings

- A College Center
- B Power Plant
- C Art & Architecture
- D Science & Health
- E Lecture-Demonstration Center
- F Learning Resources Center
- P Music
- T Interim Classroom & Lab
- U Interim Physical Education Buildings & Grounds Shop

Tennis Courts

Track

Baseball Field

Perimeter Road

Algonquin Road, Route 62

Roselle Road



Historical Basis

HARPER COLLEGE HISTORY

William Rainey Harper College in Palatine, Illinois, is a public community college, an integral part of the Illinois system of public education. Established in 1965 by voter referendum, the college district (512) serves high school districts 211 (Palatine and Schaumburg Townships), 214 (Elk Grove and Wheeling Townships), and Barrington Unit School District 220.

Under Illinois law, public community college districts are supported through a combination of operating funds appropriated biennially by the Illinois General Assembly and from local monies generated principally through real property tax levies, student tuition, and fees.

Harper College, in 1974-75, will receive 28.6 percent of its educational funds from local taxes, 30.7 percent from state aid, and 34.0 percent from student tuition and fees. The balance of 6.7 percent will come from charge-back tuition, government funding, and miscellaneous sources.

Capital funding is provided through a combination of General Assembly appropriations and local construction bond issues.

William Rainey Harper, the first president of the University of Chicago for whom Harper College was named, is said to have been the strongest influence for the creation of a two-year (junior) college. Only recently has this lower division institution expanded its services and earned for itself the name of "community college."

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

Within a matter of days after the legislation passed, voters in the four-township area of Elk Grove, Palatine, Schaumburg, and Wheeling approved a referendum establishing the Harper District--on March 27, 1965. Citizen enthusiasm for the new college district ran high. Forty eight candidates ran in the first election for the Harper board of trustees. It was just 34 days after Harper was established that citizens returned to the polls to elect seven trustees as the first board of the new community college.

From the beginning, Harper's trustees endorsed a comprehensive community college model: transfer programs (first two years of a bachelor's program), career programs (one- and two-year voc-tech programs leading directly to employment), general education, adult and continuing education, strong guidance and counseling services, and 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 became 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 of the college. 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 and developing 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. Before the first year was over, the college had appointed two outstanding architectural firms to work in association--Caudill, Rowlett, Scott of Houston, and Fridstein, Fitch, and Partners of Chicago.

Harper, in February 1966, was approved as a Class I community-junior college and as such was eligible to receive state and federal funds. It would be another year-and-a-half before the college was ready to serve its first students and almost four 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.

An agreement was made with Elk Grove High School for classrooms to serve the evening school and the placement of faculty and staff offices in temporary facilities on the school grounds. Before classes began at the high school, the new college had selected a 200-acre site in

Palatine for its future permanent home. In April of 1966, district voters approved a \$7,375,000 bond issue--the local share of funding Harper's campus.

By January, 1966, Harper had received State of Illinois approval as an area vocational-technical school and received \$750,000 to develop approved voc-tech 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 major developments were the approval of the campus construction master plan and the granting of \$2,600,000 in federal money for fixed equipment in structures for the permanent campus.

When classes opened in fall, 1967, 1,725 students were enrolled at the Elk Grove interim campus, which by then had been officially designated "Harper Grove." Before September was over, students from the Journalism program (one of ten two-year career fields in Harper's initial educational offerings) published the first edition of the student newspaper, Harbinger.

Events proceeded at a fast rate during the balance of Harper's first college year: October saw groundbreaking for the first six buildings on the permanent campus; second semester enrollment topped 1,800; and Harper joined in forming GT/70, a pacesetting national consortium of ten leading community-junior colleges seeking self-improvement through sharing of innovative approaches to quality education.

Even as Harper completed its first year, with a summer session attracting nearly 1,000 students, it became apparent that acceptance of the new college surpassed all expectations. An enrollment of 3,700 in fall, 1968, more than double the Arthur Little projections, 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.

Construction progress continued on schedule at the permanent campus site in Palatine, 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 to be 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 to "candidacy" status for North Central accreditation in spring, 1969. 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 that fall, 5,400 students were greeted by a \$12,000,000 complex of instructional, student service, and learning resources 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 college to complete its entire phase one of campus development. Other "firsts" for Harper during that first year on its own campus included the beginning of non-credit continuing education courses for adults, opening of the first dental hygiene clinic to serve district residents as patients for students in that program, and formation of the Harper Business-Industrial Steering Committee for the development of management training seminars for area residents.

While providing these educational services and accommodating enrollments that continued to exceed expectations, Harper's administrators and trustees noted that long-range financial problems could develop which could hamper operating capabilities. Enrollment was 30 percent above the projections upon which the tax rates passed in 1965 were based. A referendum to increase local tax support was attempted in March, 1970, and was defeated.

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 relevance of its plans for the future.

In the spring of 1970, Dr. Lahti announced 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 as a means of identifying, through the year 1985, the programs, services, equipment, facilities, and finances necessary to continue meeting the growing higher education needs of the Harper district. Faculty, students, administrators, trustees, and citizens of the Harper district would be given an opportunity to participate in the planning process. The Long Range Plan project, however, was not to interrupt Harper's continuing pursuit of initial planning commitments set by the board in 1965.

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 "homemakers" were launched with program content based on returns received from a survey mailed to more than 3,000 women of the northwest suburbs. Mass transportation needs of the northwest suburbs became the subject of a study by the Center for Urban Studies at the University of Illinois, 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.

The 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), and 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 be 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, 1971. The most significant thing about Harper's accreditation was that it occurred within the shortest possible time. No other Illinois community college district had achieved full accreditation just six years after its founding.

As Harper moved into the 1971 academic year, fall enrollment topped the 9,000 mark, continuing to run well ahead of expected levels. The high enrollment posed a space problem, and Harper continued to make plans for additional building construction.

The long-awaited release of funds by the State of Illinois in April, 1972 permitting Harper to begin work on 50,300 square feet of instructional space for music and the health sciences was welcomed, but would not ease the space problem until the 1974-75 academic year. State funding approval was for \$3,186,589.

The enrollment crunch of 11,000 students in September, 1972 was eased somewhat by the completion, in January, 1973, of a 6,000 square foot building adjacent to the power plant to house, on an interim basis, career/vocational classrooms. Constructed with local funds, the structure will become part of the central utility complex when the campus is completed.

In February, 1973, the Illinois Board of Higher Education approved \$3,887,000 in funds for fiscal year 1974 for construction of a lecture hall, two classroom buildings, and reimbursement for the interim voc/tech building--all part of the master plan.

As these events occurred, Harper's Long Range Plan was formally adopted by board action and priorities and committees were established for the following missions:

1. A second campus site for Harper College.
2. Educational needs of the Spanish-speaking population.
3. A community cultural center feasibility study.
4. Management information needs of the college.
5. Evaluation of the effectiveness of committee performance.
6. Exploration of alternative calendar systems, including modular scheduling of courses.

Harper's fieldhouse, housing all physical education activities, was destroyed by a fire in June, 1973. Although this structure was a former stable and would eventually have been demolished, it served a critical need of the physical education program since the master plan building to house the activities was not to be constructed until all other buildings had been completed. Loss of more than 30,000 square feet of space at a time when a space shortage already existed posed problems that required immediate action. Harper tried unsuccessfully to obtain funding from the state to construct the \$2.8 million physical education facility ahead of the master plan schedule. During this period, and with local funds, construction was begun on an interim 6,000 square foot building for shower rooms, lockers,

and physical education offices; and in December, 1973, the Illinois Board of Higher Education approved \$3,000,000 for the vocational technology building.

In January, 1974, the William Rainey Harper College Educational Foundation received full tax exempt status from the Internal Revenue Service. The Foundation, incorporated in mid-1973 for the purpose of seeking non-governmental external funds to supplement the college's financial needs, is now a separate legal entity governed by a 12-person board of trustees appointed by the Harper College Board.

Legal Basis

COLLEGE BUDGET

I. The College Budget and The Law

- A. "The Tenth Amendment of the Constitution of the United States, with certain limitations imposed by judicial interpretations, reserves the responsibility for education to the States, or to the people."
- B. Article Eight of The Illinois Constitution states: "The General Assembly shall provide a thorough and efficient system of free schools, whereby all children of this State may receive a good common school education."
- C. Under this mandate, the courts have said that the State owns all public school facilities and the management of them rests entirely in legislative discretion. Recognizing the desirability of local control, the State legislature has provided for organization, according to desires of the people. Local governing boards are elected to govern the school districts, within State law, in all matters pertaining to education. All lands, monies, or other property, donated, granted, or received for school, college, seminary or university purposes and the proceeds thereof, shall be faithfully applied to the objectives for which such gifts or grants were made.
- D. William Rainey Harper College was established as a Class I junior college under the Illinois Master Plan for Higher Education of 1964, as implemented by the State General Assembly with the Public Junior College Act of July, 1965.
- E. The School Code in Article 103 sets forth the requirements concerning the annual School Budget.
 1. The Board of each community college district 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 Community 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 Community College 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 Community 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, Community 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, Community 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, Community 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, and 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 Community 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

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 do not 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 COMMUNITY COLLEGE BOARD

The Illinois Community 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 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 colleges. Finally, the Community College Board serves as a coordinating agency for studies of policies, standards, student characteristics, and other subjects.

The nature of powers of the Illinois Community College Board are such that they both encourage and complement effective local Boards of Trustees for individual community 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. 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 re-organized 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.

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 has 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 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 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.

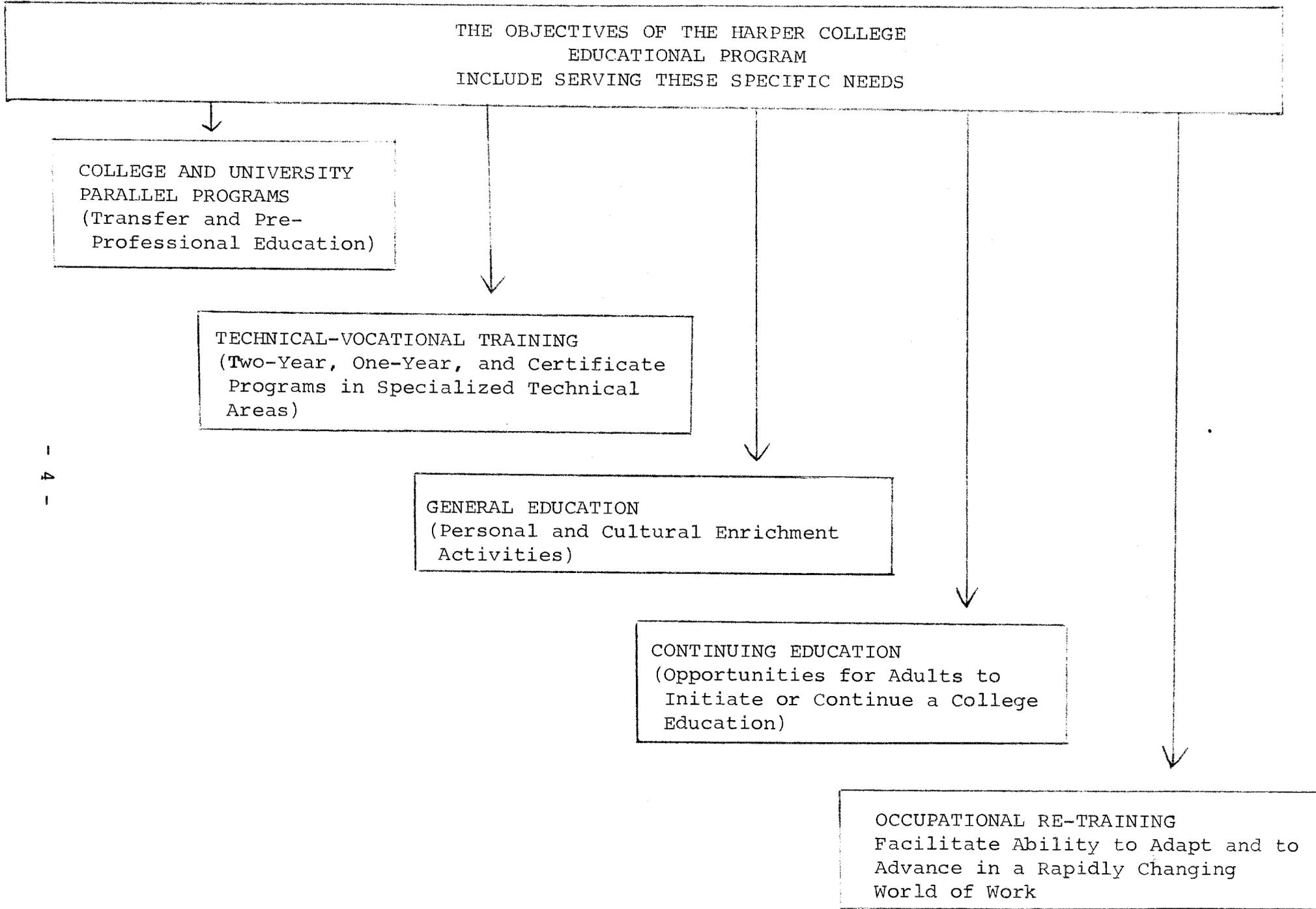
C. Typical Services Offered by Community Colleges

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 enable students who for some reason (finances, test scores, immaturity) are unable to enter a university as freshmen to do so as fully prepared juniors.

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 1980 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.

CHART I



A third important service provided by community colleges is continuing 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 derived 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. The 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 the 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 the tailoring of 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 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 80. 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 services are essential in helping students make educational plans consonant with their interests and abilities.

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, or understand, precisely what alternatives are available if he loses interest or fails in his original program. Too often, lines of intra-college 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 re-assess his educational program and change direction if necessary. A student making this self-appraisal requires professional assistance--particularly if re-assessment 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 four degrees: the Associate in Arts, the Associate in Science, the Associate in Applied Science, and the Associate in Liberal Studies. 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. The Associate in Liberal Studies degree is designed for students with special needs.

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 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, complete the first two years of most curriculum offered by four-year colleges and universities. Chart III reflects 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 the four-year colleges and universities to assure that students can easily 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 goal.

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 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

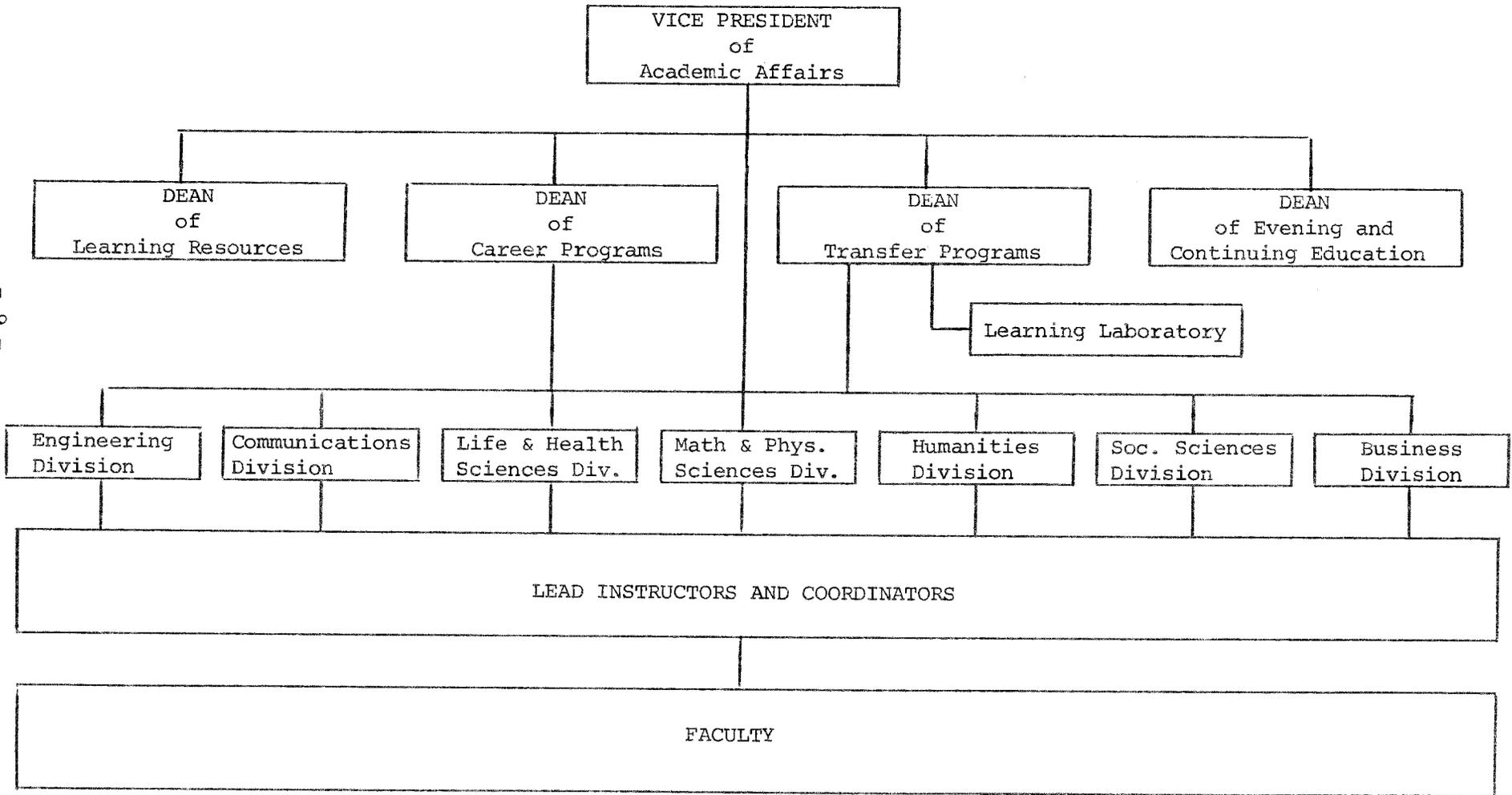


CHART III

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
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. Harper's vocational and para-professional programs are offered for students who wish to enter career employment directly upon graduation. Completion of a two-year career program qualifies students for an Associate in Applied Science degree. 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 a baccalaureate degree.

Associate degree career programs currently being offered:

Accounting Aide	Interior Design
Architectural Technology	Journalism
Banking, Finance, and Credit	Legal Secretary
Child Development	Legal Technology
Criminal Justice	Marketing Mid-Management:
Data Processing Technology	General Marketing Option
Dental Hygiene	Supermarket Management Option
Dietetic Technician	Mechanical Engineering Technology
Electronics Technology	Medical Laboratory Technician
Executive Secretarial Development	Medical Office Assistant
Fashion Design	Nursing
Fire Science Technology	Supervisory and Administrative
Food Service Management	Management

Certificate programs for course sequences of one year or less are offered in:

Accounting Aid	Legal Technology
Architectural Technology	Material Management
Baking	Mechanical Drafting
Child Development	Mechanical Technician
Cooking	Medical Transcriptionist
Criminal Justice	Numerical Control Technician
Data Processing--Clerical	Operating Room Technician
Data Processing--Technical	Practical Nursing
Electronics	Real Estate
Fashion Design	Refrigeration & Air Conditioning
Fire Science Technology	Secretarial
Food Service Management	Supermarket Management
General Office Assistant	Supervisory and Administrative
Industrial and Retail	Management
Security	Teacher Aide

Associate degree programs proposed for implementation during the 1974-75 school year:¹

Park Management

Certificate programs proposed for implementation during the 1974-75 school year.¹

Accounting Clerk	Legal Secretary
Accounting--Payroll	Manufacturing Technician
Clerical	Park Management
Clerk-Typist	Refrigeration Technician
Data Processing--Computer Operator	Service
Heating Service	Residential Comfort System
	Stenographer

¹Programs must be approved by the Illinois Community College Board and the Illinois Higher Board of Education 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:

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 may 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 a combination of courses which would be supplemental to other courses 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 who need financial assistance. To meet this need, Harper College staffs a Financial Aid Office to assist students in resolving financial problems.

Veterans are assisted through the Veterans Affairs Office which provides assistance in obtaining Veterans benefits, such as, the G.I. Bill, the Illinois State Veterans Scholarship, Widows and Wives Compensation, Veterans Vocational Rehabilitation, and any other veteran-oriented programs.

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 clearing-house for part-time and summer 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 eight 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.

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 nearly 70,000 books and 14 other media formats, including films, slides, video-tapes, records, etc.
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.

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 institutional 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; follow-up studies of the graduates, 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."

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

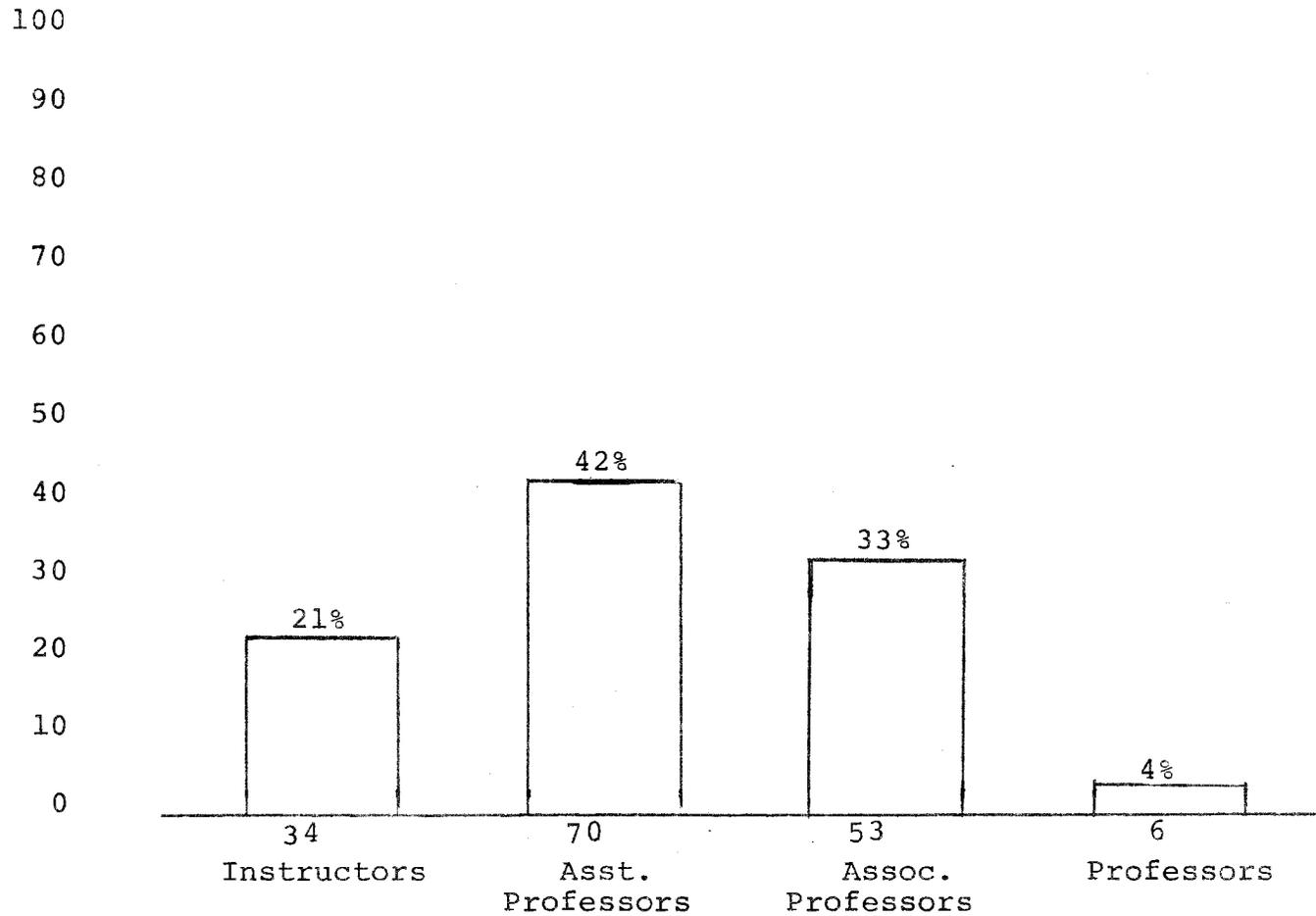
Distribution of Teaching Faculty
By Rank and Division

<u>Division</u>	<u>Instructor</u>	<u>Assistant Professor</u>	<u>Associate Professor</u>	<u>Professor</u>
Business	5	9	4	0
Communications	3	15	9	0
Engineering	0	5	8	0
Humanities	5	5	4	2
Life Sciences	8	14	8	1
Mathematics and Physical Sciences	3	6	5	3
Social Sciences	3	7	9	0
Learning Resources	3	4	0	0
Counseling	<u>4</u>	<u>5</u>	<u>6</u>	<u>0</u>
Totals	34	70	53	6

CHART VI
WILLIAM RAINEY HARPER COLLEGE

Distribution of Teaching Faculty By Rank

Percentage



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. Educational Fund

The Educational Fund is established by Section 103-1 of "The Illinois Public Community College Act." The statutory maximum tax rate for the Educational Fund is 75¢ per \$100 equalized assessed valuation. The present rate for Harper College is 11¢ 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 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

The Building Fund is established by Section 103-1 of "The Illinois Public Community College Act." The statutory maximum tax rate is set at 10¢ per \$100 equalized assessed valuation. The present rate for Harper College is 4¢ 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 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. The Site and Construction Fund

The Site and Construction Fund is established by implication as authorized in Section 103-33 of "The Illinois Public Community 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 community 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

The Bond and Interest Fund is established by Section 103-22 of "The Illinois Public Community 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

Section 103-31.1 of "The Illinois Public Community 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 Fund or Building Fund, whichever is appropriate. Each enterprise should be accounted for individually.

F. Restricted Purposes Fund

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

103-99.....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 community 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)..authorizes 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

The Working Cash Fund is established by Section 103-33.1 of "The Illinois Public Community 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 75 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. Section 103-33.1 through Section 103-33.6 of "The Illinois Public Community College Act" relate to various provisions for the Working Cash Fund.

H. Investment in Plant Fund

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

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

J. 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. Local Resources

Harper College obtains 25.8% 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.	Working Cash
Present Dist.512 Tax Rates	.11	.04	.030	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.

B. Intermediate Resources

1. Harper College obtains 32.7% of its income from student tuition. Resident tuition is \$14.00 per semester hour. Non-resident tuition is based on cost, less state aid and resident tuition charges that are paid by all students.

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1. Harper College obtains 32.7% of its income from student tuition. Resident tuition is \$14.00 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 5.3% of its income from charge-backs to those areas outside the Harper district that do not have community colleges. As new community 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 2.9% 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 .2% of its income from miscellaneous sources, such as interest on investments.

C. State Resources

1. Harper College obtains 30.2% of its income from state aid. The State of Illinois reimburses the college at the rate of \$19.20 per semester hour of credit taken by students. This formula is based on mid-term enrollments.
2. Harper College obtains 2.2% 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.

D. Federal Resources

1. It is anticipated that the Educational Fund will receive no direct support from the Federal Government in 1974-75, except for a small service fee for processing veterans' records.

E. 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 1967-1979.

F. PERCENTAGE ANALYSIS OF INCOME CATEGORIES*
Educational Fund Budget
1967-1979

	<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>	<u>1977-78</u>	<u>1978-79</u>
Taxes	63.6%	40.8%	28.5%	27.9%	27.8%	30.3%	30.7%	29.9%	28.8%	28.4%	28.8%	29.4%
Tuition	15.7	21.9	20.3	26.8	30.6	29.7	35.7	32.7	31.7	29.4	29.8	28.5
Charge-backs	14.9	23.7	18.6	14.6	8.8	7.4	6.5	5.3	4.0	3.0	2.1	1.8
State Aid	22.9	28.0	35.1	37.8	35.5	37.0	45.5	43.2	39.3	38.7	37.0	37.5
Less Bldg. Fund Deficit	--	--	(2.3)	(7.9)	(11.2)	(13.9)	(12.0)	(13.0)	(11.1)	(9.9)	(9.0)	(7.9)
Voc/Ed. Act	6.5	8.1	5.5	4.4	2.8	3.8	2.2	2.2	1.9	1.7	1.6	1.5
Student Fees	.5	.6	.7	2.5	2.5	2.5	3.4	2.9	2.6	2.4	2.3	2.2
Misc. Sources	.9	1.9	2.2	1.6	1.7	1.5	2.3	1.8	1.5	1.2	.8	.6
Fund Balance	<u>(25.0)</u>	<u>(25.0)</u>	<u>(8.6)</u>	<u>(7.7)</u>	<u>1.5</u>	<u>1.7</u>	<u>(14.3)</u>	<u>(5.0)</u>	<u>1.3</u>	<u>5.1</u>	<u>6.6</u>	<u>6.4</u>
TOTAL	<u>100%</u>	100%	100%	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 the Educational Fund. 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, in the past year a local high school district collected 34¢ of every tax dollar while Harper collected 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:

Levy Year	<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	408,793,458	1,011,490,517	149,229,589	1,569,513,564	151,495,609	10.7%
1972	508,913,922	1,129,770,239	172,895,681	1,811,579,842	242,066,278	15.4%
1973 ⁽⁴⁾	648,000,000	1,223,300,000	185,000,000	2,056,300,000	244,720,158	13.5%
1974				2,272,211,500	215,911,500	10.5%
1975				2,510,793,707	238,582,207	10.5%
1976				2,774,442,626	263,648,919	10.5%
1977						
1978						
1979						

(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 (now District #220) annexed to Harper College July 1, 1967.

(4) 1973-1976 is estimated.

B. Equalized Assessed Valuation Growth - 1959-1974

Dollars of
Assessed Valuation

2,000,000

1,900,000

1,800,000

1,700,000

1,600,000

1,500,000

1,400,000

1,300,000

1,200,000

1,100,000

1,000,000

900,000

800,000

700,000

600,000

500,000

400,000

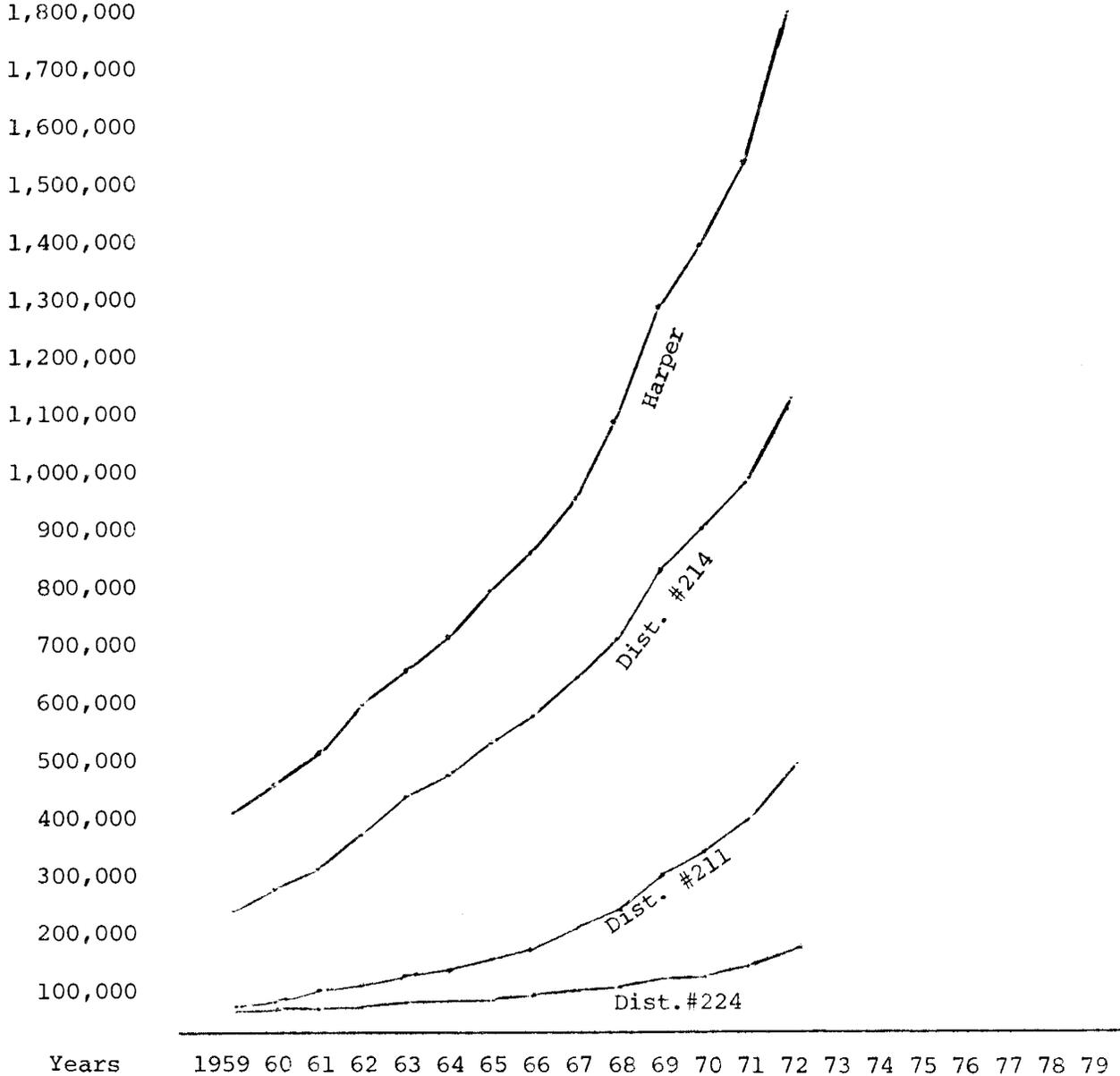
300,000

200,000

100,000

Years

1959 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79



C. Percent Growth of Equalized Assessed Valuation over Previous Year - 1959-1974

Percent

20

15

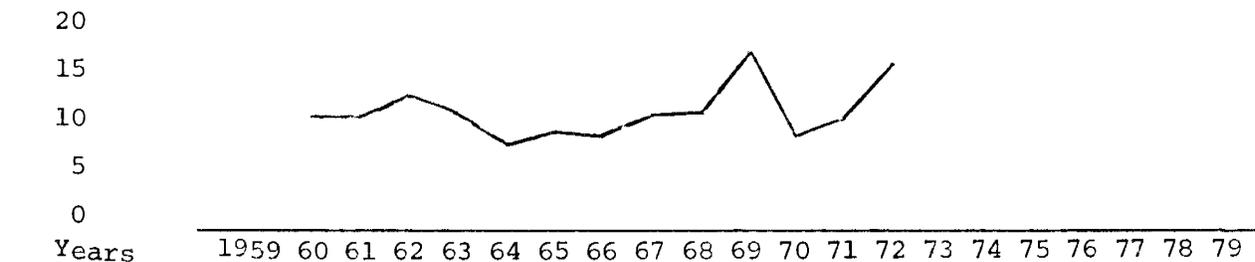
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5

0

Years

1959 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79



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				<u>713,352,907</u>
1966	Cook				<u>785,981,588</u>
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	<u>50,596,695</u>	<u>5,211,685</u>	<u>282,985</u>	<u>56,091,365</u>
		<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	<u>53,564,695</u>	<u>5,750,940</u>	<u>269,269</u>	<u>59,584,904</u>
		<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	<u>62,006,490</u>	<u>6,025,535</u>	<u>263,641</u>	<u>68,295,666</u>
		<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	<u>65,405,775</u>	<u>3,840,210</u>	<u>259,354</u>	<u>69,505,339</u>
		<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	7,653,512	23,402	8,578	7,685,492
	Kane	9,836,310	454,600	0	10,290,910
	Lake	<u>76,121,018</u>	<u>4,118,563</u>	<u>224,147</u>	<u>80,463,728</u>
		<u>1,418,623,208</u>	<u>146,117,294</u>	<u>1,372,759</u>	<u>1,566,113,261</u>
1972	Cook	1,549,972,789	152,691,355	1,156,721	1,703,820,865
	McHenry	7,843,259	244,663	8,540	8,096,462
	Kane	9,909,790	220,660	0	10,130,450
	Lake	<u>79,889,298</u>	<u>2,880,008</u>	<u>208,904</u>	<u>82,978,210</u>
		<u>1,647,615,136</u>	<u>156,036,686</u>	<u>1,374,165</u>	<u>1,805,025,987</u>
1973	Cook)			
	McHenry)			
	Kane	)	Not Available from County Clerks		
	Lake)			

(1) Prior to the 1967 levy year, all of Harper College was in Cook County. The annexation of Barrington Dist. #224 (now Dist. #220) 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. Effective with 1972 taxes, individual personal property is not assessed for taxation.

(4) Harper College's exact assessed valuation is slightly lower than the combination of High School Districts #211, #214, and #220. The college completely covers Districts #211, #214, and #220.

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	10,290,910	80,463,728	7,685,492	1,566,113,261
1972	1,703,820,865	10,130,450	82,978,210	8,096,462	1,805,025,987
1973	- - - - - Not Available - - - - -				
1974					
1975					

F. Assessed Evaluation Per Student - 1967-1978

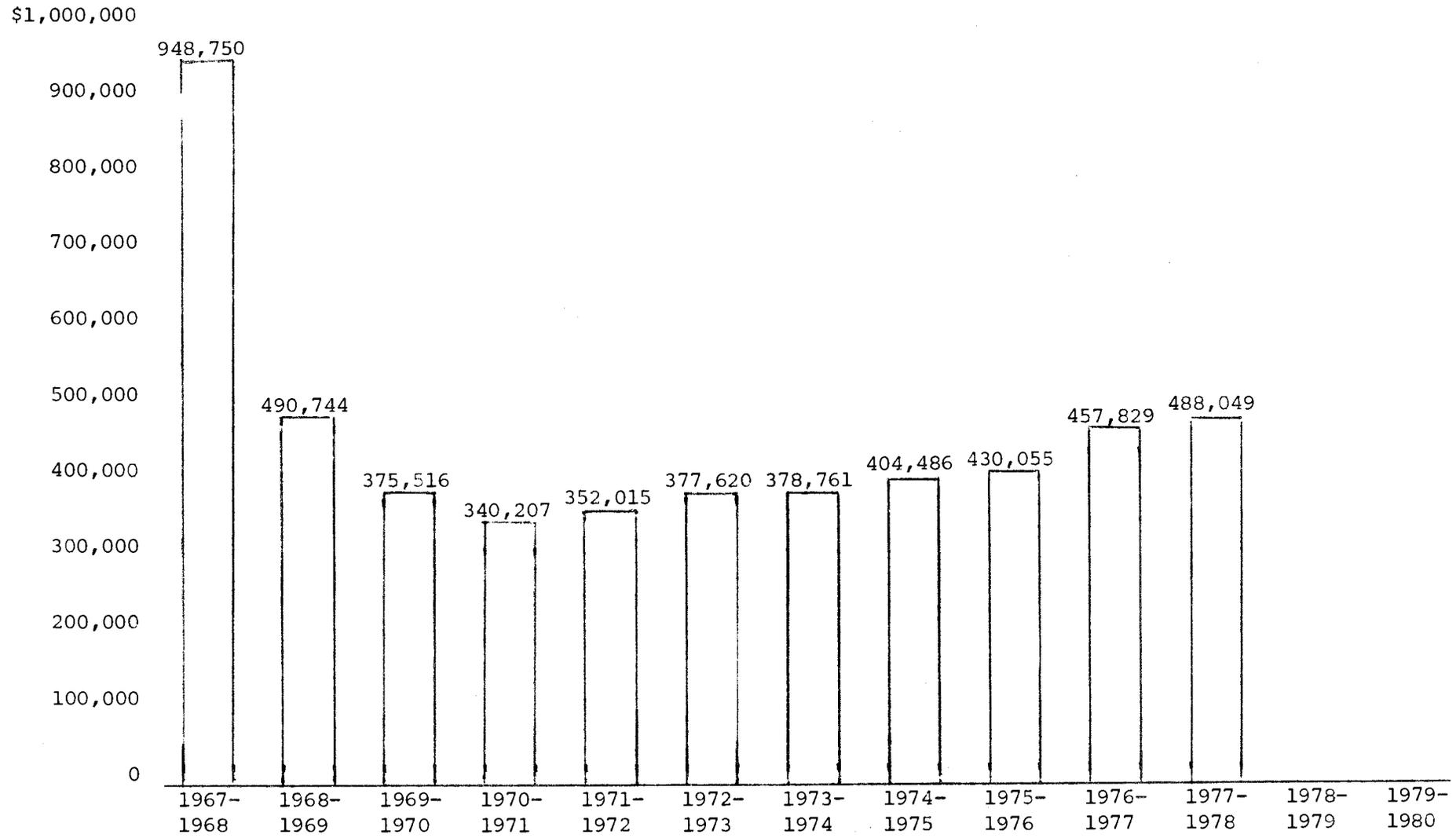
Year	F.T.E. Students	Assessed Evaluation	Assessed Evaluation Per Student	Percent Change
1967-68	1037	983,853,720	948,750	Base Year
1968-69	2241	1,099,757,689	490,744	- 48%
1969-70	3434	1,289,522,375	375,516	- 61%
1970-71	4155	1,413,559,364	340,207	
1971-72	4449	1,566,113,261	352,015	
1972-73	4780	1,805,025,987	377,620	
1973-74	5266	1,994,553,716*	378,761	
1974-75	5444	2,203,981,856*	404,846	
1975-76	5663	2,435,399,951*	430,055	
1976-77	5878	2,691,116,964*	457,829	
1977-78	6093	2,973,684,225*	488,049	-57%

*Estimated

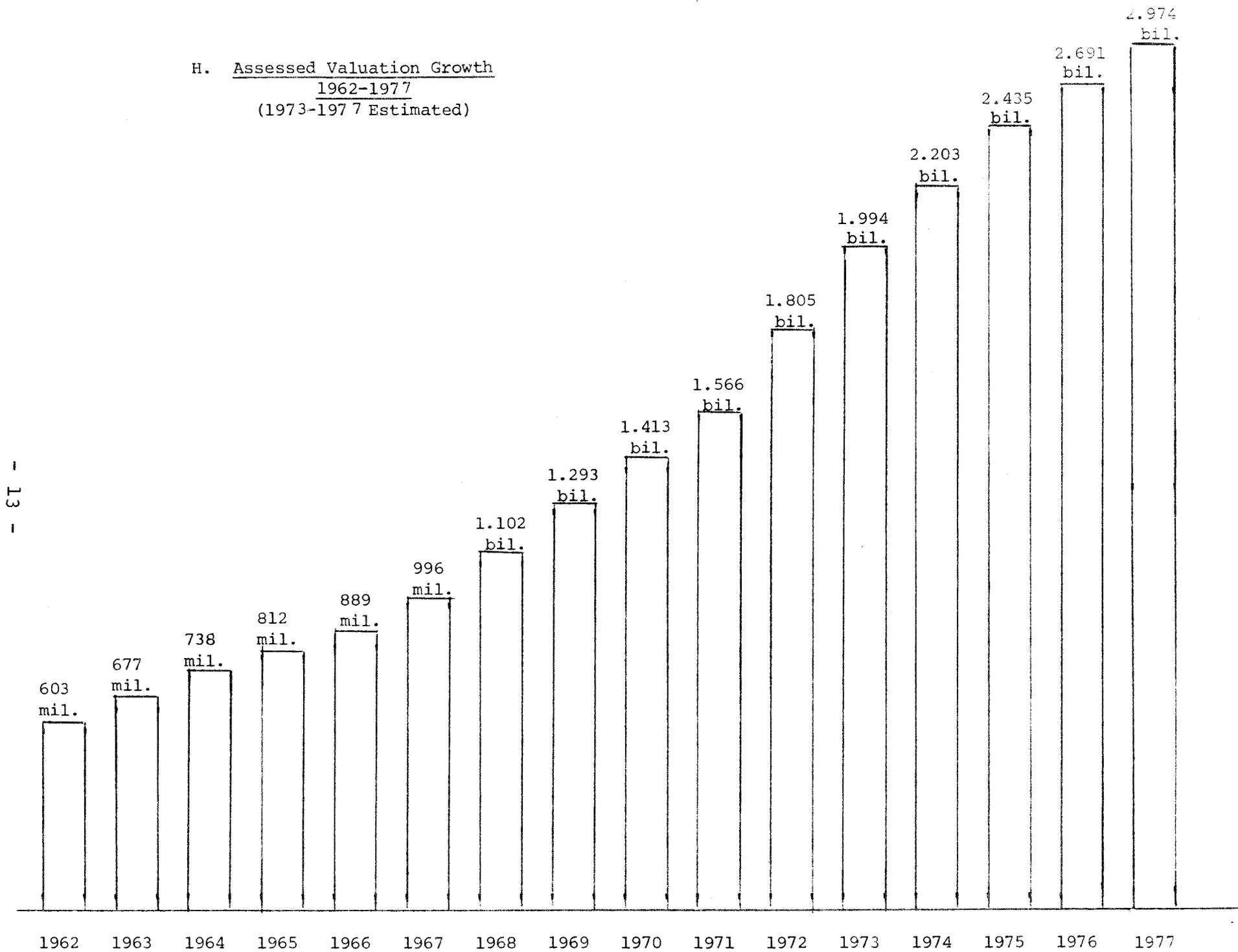
(1) Prior to the 1967 levy year, all of Harper College was in Cook County. The annexation of Barrington District #224 added parts of three additional counties.

(2) Harper College completely covers districts #211, #214, and #220.

G. Assessed Evaluation Per FTE Student - 1967-1978



H. Assessed Valuation Growth
1962-1977
(1973-1977 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. This 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	.11	.04	.042		.192
1973-74	1973 (2)	.11	.04	.034		.184
1974-75	1974	.11	.04	.030		.180
1975-76	1975	.11	.04	.026		.176
1976-77	1976	.11	.04	.023		.173
1977-78	1977 (3)	.11	.04	.020		.170
1978-79	1978					
1979-80	1979					
1980-81	1980					

- (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 1973 through 1978.
- (3) Current estimates indicate a tax rate increase will be required for the 1978 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
 1972 - 1.59
 1973 - N.A.

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

<u>Levy Year</u>	<u>Cook</u>	<u>Kane</u>	<u>Lake</u>	<u>McHenry</u>	<u>Total</u>	<u>Gross (1) Collections</u>	<u>% Yr. (2) to Date</u>
1965	656,284	0	0	0	656,284	620,586	94.6
1966	1,697,825	0	0	0	1,697,825	1,614,112	95.1
1967	1,880,517	19,386	116,670	11,396	2,027,970	1,900,666	93.7
1968	2,172,232	21,156	129,895	12,710	2,335,993	2,173,134	93.0
1969	2,482,611	20,114	140,006	12,813	2,655,544	2,506,173	94.4
1970	2,736,697	18,656	146,656	13,975	2,915,984	2,770,367	95.0
1971	2,935,346	20,581	159,318	14,756	3,130,002	2,967,680	94.8
1972	3,271,336	19,349	157,659	15,140	3,463,484	3,262,915	94.2
1973	N.A.	N.A.	N.A.	N.A.	N.A.	1,362,259	N.A.

(1) This column represents all money received by either the township collector or county treasurer. Any legal costs of collecting taxes and refunds to taxpayers are deducted.

(2) Back taxes are continually being received that up-date the collection rate.

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

Levy Year ⁽¹⁾	Type	Levy	Collections (Gross) ⁽²⁾	Percent of Collection ⁽³⁾
1965	Real Estate	581,835.12		
	Personal Property	73,442.91		
	Railroad	1,006.68		
	Total	<u>\$ 656,284.71</u>	<u>620,586</u>	<u>94.6%</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>1,614,112</u>	<u>95.1%</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>1,900,666</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>2,173,134</u>	<u>93.0%</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>2,506,173</u>	<u>94.4%</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>2,770,367</u>	<u>95.0%</u>
1971	Real Estate	2,835,121.71		
	Personal Property	292,150.36		
	Railroad	2,730.40		
	Total	<u>3,130,002.47</u>	<u>2,967,680</u>	<u>94.8%</u>
1972	Real Estate	3,161,332.03		
	Personal Property	299,518.40		
	Railroad	2,633.79		
	Total	<u>3,463,484.22</u>	<u>3,262,915</u>	<u>94.2%</u>
1973	Real Estate			
	Personal Property			
	Railroad			
	Total			

(1) The levy year date lags the actual collection of taxes. The Sept. 1973 tax levy is reflected on the June 1974 tax bill. Taxes are usually collected beginning in March 1974 (estimated bill) and continue to be received during the 1974-75 fiscal year.

(2) This column represents all money received by the county treasurer. Legal costs of collecting taxes and refunds to taxpayers are 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	3,130,002	2,958,730	94.5
1972	3,463,484	3,262,915	94.2
1973			
1974			
1975			

(1) Estimated tax bills are now mailed in January with the first installment due March 1, and the second installment reflecting the new taxes is mailed in June and due September 1.

V. Income Per Student

The following figures show an analysis of Educational Fund income by student and on a percentage 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>	<u>1973-74</u>	<u>1974-75</u>
Taxes	\$958	502	372	339	364	410	396	423
Tuition	236	270	265	326	399	402	462	462
Charge-backs	224	292	242	177	114	101	84	74
State Aid	345	345	435	363	318	313	432	428
Voc/Ed.Act	98	100	66	53	37	51	28	31
Student Fees	8	8	9	31	32	34	44	41
Misc.Sources	38	23	28	19	22	21	31	25
Fund Balance (399)	(399)	(308)	(113)	(93)	20	22	(184)	(70)
Total	<u>\$1508</u>	<u>1232</u>	<u>1304</u>	<u>1215</u>	<u>1306</u>	<u>1354</u>	<u>1293</u>	<u>1414</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>	<u>1973-74</u>	<u>1974-75</u>
Taxes	63.6%	40.8%	28.5%	27.9%	27.9%	30.3%	30.6%	29.9%
Tuition	15.7	21.9%	20.3	26.8	30.6	29.7	35.7	32.7
Charge-backs	14.9	23.7	18.6	14.6	8.7	7.4	6.5	5.2
State Aid	22.9	28.0	33.4	29.9	24.3	23.1	33.4	30.3
Voc.Ed.Act	6.5	8.1	5.1	4.4	2.8	3.8	2.2	2.2
Student Fees	.5	.6	.7	2.5	2.5	2.5	3.4	2.9
Misc.Sources	.9	1.9	2.1	1.6	1.7	1.6	2.4	1.8
Fund Balance (25.0)	(25.0)	(25.0)	(8.7)	(7.7)	1.5	1.6	(14.2)	(5.0)
Total	<u>100%</u>	100%	100%	100%	100%	100%	100%	100%

The following figures show an analysis of operating revenue which consists of income for the Educational and Building Funds combined. Certain trends are now apparent. Taxes, as a percent of the operating revenue, have been steadily decreasing. Tuition paid by students has been increasing as percent of operating revenue, as has state aid. Charge-back revenue will drop from 20.7% of operating revenue to 4.4% as the effect of new community colleges continues to decrease the number of these students attending Harper. The only revenue which is controllable locally are taxes and tuition. Tuition is limited to one-third of per capita cost and may legally be raised by only \$2.80 per hour more. Therefore, a tax referendum may become a necessity in the foreseeable future.

Income Per Student Analysis

Operating Funds (Educational and Building and Maintenance Funds)

	<u>1967-68</u>	<u>1968-69</u>	<u>1969-70</u>	<u>1970-71</u>	<u>1971-72</u>	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Taxes	1,306	684	507	462	496	559	480	513
Tuition	236	269	265	326	399	402	462	462
Chargebacks	224	292	242	177	114	101	84	75
State Aid	345	345	464	460	464	501	588	611
Voc/Ed.Act	98	100	66	53	37	51	28	31
Students Fees	--	8	15	37	38	39	50	47
Misc.Sources	57	32	31	20	22	21	38	27
Fund Balance	(457)	(322)	(75)	(84)	(13)	(24)	(174)	(52)
Total	<u>1,809</u>	<u>1,408</u>	<u>1,515</u>	<u>1,451</u>	<u>1,557</u>	<u>1650</u>	<u>1556</u>	<u>1714</u>

Percentage Analysis of Income Categories
Operating Funds

	<u>1967-68</u>	<u>1968-69</u>	<u>1969-70</u>	<u>1970-71</u>	<u>1971-72</u>	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Taxes	72.2	48.6	33.5	31.8	31.9	33.8	30.9	29.9
Tuition	13.0	19.1	17.5	22.5	25.6	24.4	29.7	27.0
Chargebacks	12.4	20.7	16.0	12.2	7.3	6.1	5.4	4.4
State Aid	19.1	24.5	30.6	31.7	29.8	30.4	37.8	35.6
Voc/Ed.Act	5.4	7.1	4.4	3.7	2.4	3.1	1.8	1.8
Student Fees	--	.6	1.0	2.5	2.4	2.4	3.2	2.7
Misc.Sources	3.2	2.3	2.0	1.4	1.4	1.3	2.4	1.6
Fund Balance	(25.3)	(22.9)	(5.0)	(5.8)	(.8)	(1.5)	(11.2)	(3.0)
Total	<u>100%</u>	100%	100%	100%	100%	100%	100%	100%

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	5,500
4th year - 1970-71	7,200
5th year - 1971-72	10,800
6th year - 1972-73	12,700
7th year - 1973-74	13,282

It is to be noted that the new campus was equipped and staffed in 1969-70 for an anticipated enrollment of 5,000 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 \$1,476. For 1974-75 it is projected to be \$1,414.

The following tables show the effect of Harper's growth on per student costs. The year 1973-74 is estimated for the month of June and the year 1974-75 is the new operating budget.

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>	<u>1974-75</u>
1. Instruction	817	700	654	646	706	738	759	799
2. Learn.Res.Center	162	84	116	119	120	119	112	119
3. Student Services	139	116	109	115	121	134	147	154
4. Data Processing	54	91	74	82	81	87	67	82
5. Inst.Research & Dev.	0	2	14	12	13	21	18	23
6. Gen. Admin.	206	104	85	85	90	89	84	91
7. Gen.Inst.Expense	<u>98</u>	<u>85</u>	<u>92</u>	<u>97</u>	<u>101</u>	<u>102</u>	<u>100</u>	<u>124</u>
Tot.Cost Per Student (Operating)	1476	1182	1144	1156	1232	1290	1287	1392
Add Cap. Outlay (Total for Year)	<u>32</u>	<u>49</u>	<u>160</u>	<u>58</u>	<u>73</u>	<u>64</u>	<u>6</u>	<u>22</u>
	<u>1508</u>	<u>1231</u>	<u>1304</u>	<u>1214</u>	<u>1305</u>	<u>1354</u>	<u>1293</u>	<u>1414</u>
Accounting Basis	Actual Cost	Actual Cost	Actual Cost	Actual Cost	Actual Cost	Actual Cost	Est. Cost	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>	<u>1974-75</u>
1. Instruction	55.3%	59.2%	57.2%	56.0%	57.3%	57.2%	59.0%	57.4%
2. Learn.Res.Center	11.0	7.1	10.1	10.3	9.7	9.2	8.7	8.5
3. Student Services	9.4	9.8	9.5	10.0	9.8	10.4	11.4	11.1
4. Data Processing	3.7	7.7	6.5	7.1	6.6	6.8	5.2	5.9
5. Inst.Res.& Develop.	0.0	.1	1.2	1.0	1.1	1.6	1.4	1.7
6. Gen. Admin.	14.0	8.9	7.5	7.3	7.3	6.9	6.5	6.5
7. Gen.Inst.Expense	<u>6.6</u>	<u>7.2</u>	<u>8.0</u>	<u>8.3</u>	<u>8.2</u>	<u>7.9</u>	<u>7.8</u>	<u>8.9</u>
Total	<u>100%</u>	100%	100%	100%	100%	100%	100%	100%
Accounting Basis	Actual Cost	Actual Cost	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 \$948,750 in 1967 to \$377,620 in 1972. In the space of several years, the assessed valuation per student has decreased by 60%. 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

	1967-68	1968-69	1969-70	1970-71	(2) 1971-72	(2) 1972-73	(2) (3) 1973-74	(2) (3) 1974-75
1. Instruction	817	700	654	646	706	738	759	799
2. Learning Resource Cent.	162	84	116	119	120	119	112	119
3. Student Services	139	116	109	115	121	134	147	154
4. Data Processing	54	91	74	82	81	87	67	82
5. Instit. Research & Devel.	0	2	14	12	13	21	18	23
6. General Administrative	206	104	85	85	90	89	84	91
7. Gen. Institutional Exp.	<u>98</u>	<u>85</u>	<u>92</u>	<u>97</u>	<u>101</u>	<u>102</u>	<u>100</u>	<u>124</u>
Total Cost Per Student (Operating)	1476	1182	1144	1156	1232	1290	1287	1392
Add Capital Outlay (Total for Year)	<u>32</u>	<u>49</u>	<u>160</u>	<u>58</u>	<u>73</u>	<u>64</u>	<u>6</u>	<u>22</u>
	1508	1231	1304	1214	1305	1354	1293	1414
Add Building Fund	<u>148</u>	<u>177</u>	<u>210</u>	<u>235</u>	<u>251</u>	<u>296</u>	<u>263</u>	<u>300</u>
Total	<u>1656</u>	<u>1408</u>	<u>1514</u>	<u>1449</u>	<u>1556</u>	<u>1650</u>	<u>1556</u>	<u>1714</u>
Full-time Equivalent Students at Mid-term ⁽¹⁾	<u>1037</u>	<u>2241</u>	<u>3434</u>	<u>4155</u>	<u>4449</u>	<u>4780</u>	<u>5266</u>	<u>5444</u>
Charge-back	<u>34.50</u>	<u>34.50</u>	<u>24.76</u>	<u>22.54</u>	<u>22.83</u>	<u>20.55</u>	<u>18.75</u>	<u>18.75</u>
Accounting Basis	Actual Cost	Actual Cost	Actual Cost	Actual Cost	Actual Cost	Actual Cost	Est. Cost	Budget
Assessed Valuation Per FTE Students	<u>\$948,750</u>	<u>490,744</u>	<u>375,516</u>	<u>340,207</u>	<u>352,015</u>	<u>377,620</u>	<u>378,761</u>	<u>404,846</u>

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

(2) Classification restated for comparability with prior years.

(3) Estimated

D. Expenditures Involved in the
Compilation of Cost Per Credit Hour

1967-68

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

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

E. Expenditures Involved in the
Compilation of Cost Per Credit Hour

1968-69

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 Cost Per Credit Hour

1969-70

<u>Educational Fund</u>		
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
<u>Building Fund</u>		
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
<u>Bond and Interest Fund</u>		
Interest Payments 1970-71		267,008
<u>Site and Construction Fund</u>		
Equipment (12½% depreciation) 1966-70	68,414	
Bldg. Depreciation 1967-70	<u>80,622</u>	
Total Site & Construction Fund		<u>149,036</u>
GRAND TOTAL		<u>\$5,019,979</u>

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

G. Expenditures Involved in the
Compilation of Cost Per Credit Hour

1970-71

Educational Fund

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

Building Fund

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

Bond and Interest Fund

Interest Payments and Finance Charges	247,977
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Site and Construction Fund

Equipment (12½% depreciation) 1966-71	31,057
Buildings (2% depreciation) 1966-71	<u>80,622</u>

Total Site and Construction Fund 111,679

GRAND TOTAL FOR COMPUTATION \$6,113,837

\$6,113,837 ÷ 4114 FTE Students = \$1486 cost per pupil.

\$1,486 ÷ 30 hrs. = \$49.53 cost per hour.

\$49.53 - \$.18 state and federal fund = \$49.35 total Harper cost.

\$49.35 - \$12.00 (tuition) - \$15.50 (apportionment) = \$21.85 charge-back rate per hour.

H. Expenditures Involved in the
Compilation of Cost Per Credit Hour

1971-72

<u>Educational Fund</u>	
Instruction	3,218,792
Learning Resources	544,470
Student Services	619,720
Data Processing	367,853
General Administration	472,369
General Institutional	163,666
Capital Outlay (12½% Depreciation) 1967-72	<u>97,687</u>
Total Educational Fund	5,484,557
<u>Building Fund</u>	
Operation and Maintenance	1,070,160
General Administration	(7,609)
Capital Outlay (12½% Depreciation) 1967-1972	<u>28,117</u>
Total Building Fund	1,090,668
<u>Bond and Interest Fund</u>	
Interest Payments and Finance Charges	226,395
<u>Site and Construction Fund</u>	
Equipment (12½% Depreciation) 1966-1972	31,057
Buildings (2% Depreciation) 1966-1972	<u>85,297</u>
Total Site and Construction Fund	<u>116,354</u>
GRAND TOTAL FOR COMPUTATION	<u><u>\$6,917,974</u></u>

\$6,917,974 ÷ 4437 FTE Students = \$1,559 Cost Per Pupil.

\$1,559 ÷ 30 hrs. = 51.97 Cost Per Credit Hour.

\$51.97 - \$.64 State and Federal Funds = \$51.33 total Harper cost.

\$51.33 - \$12.00 (tuition) - \$16.50 (apportionment) = \$22.83 charge-back rate per hour.

I. Expenditures Involved in the
Compilation of Cost Per Credit Hour

1972-73

<u>Educational Fund</u>		
Instruction	3,617,778	
Learning Resources	581,268	
Student Services	692,863	
Data Processing	421,856	
General Administration	434,834	
General Institutional	363,773	
Capital Outlay (12½% Depreciation) 1967-73	<u>117,800</u>	
Total Educational Fund		6,230,172
<u>Building Fund</u>		
Operation and Maintenance	1,217,699	
General Administration	8,722	
Capital Outlay (12½% Depreciation) 1967-1973	<u>36,697</u>	
Total Building Fund		1,263,118
<u>Bond and Interest Fund</u>		
Interest Payments and Finance Charges		207,322
<u>Site and Construction Fund</u>		
Equipment (12½% Depreciation) 1966-73	31,057	
Buildings (2% Depreciation) 1966-73	<u>94,746</u>	
Total Site and Construction Fund		<u>125,803</u>
GRAND TOTAL FOR COMPUTATION		<u>7,826,415</u>

$\$7,826,415 \div 4730$ FTE Students = \$1,655 Cost Per Pupil.

$\$1,655 \div 30$ hrs. = \$55.15 Cost Per Credit Hour.

\$55.15 - \$2.10 State and Federal Funds = \$53.05 total Harper cost.

\$53.05 - \$14.00 (tuition) - \$18.50 (apportionment) = \$20.55 charge-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 academic years, enrollment has increased from 1643 students in 1967 to 12,700 students in 1973.

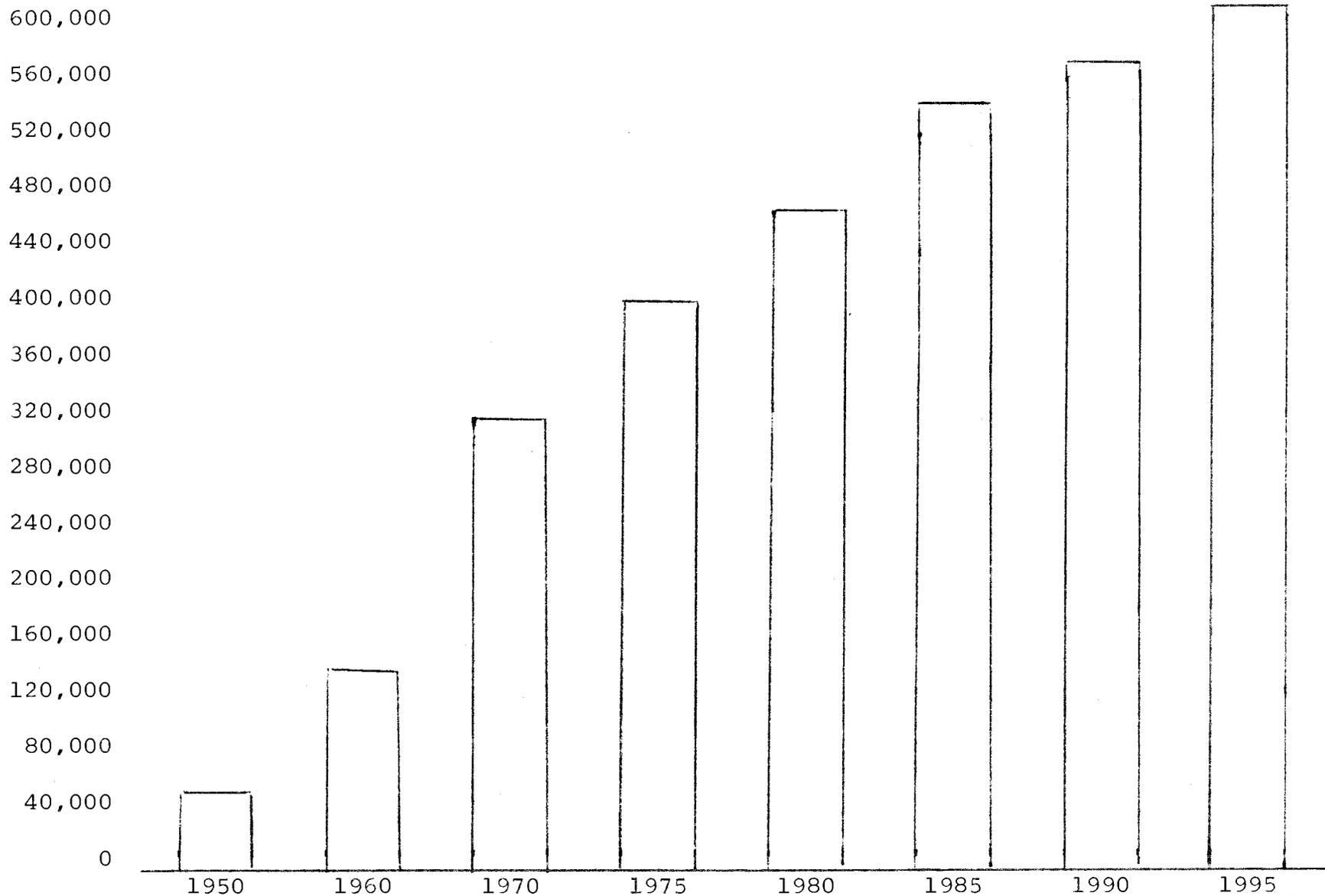
During this short period of time, Harper College has grown to rank in the upper 10% in enrollment of all colleges in the United States. This growth will continue during the next five years to an enrollment of 15,500 students by 1976.

Harper College serves Elk Grove Township, Wheeling Township, Schaumburg Township, Palatine Township, and all of the former Barrington High School District. The chart on page 29 shows population growth in the Harper College district from 1950 to 1995. This population growth has created the unusual student growth pattern that Harper has experienced and will continue to experience.

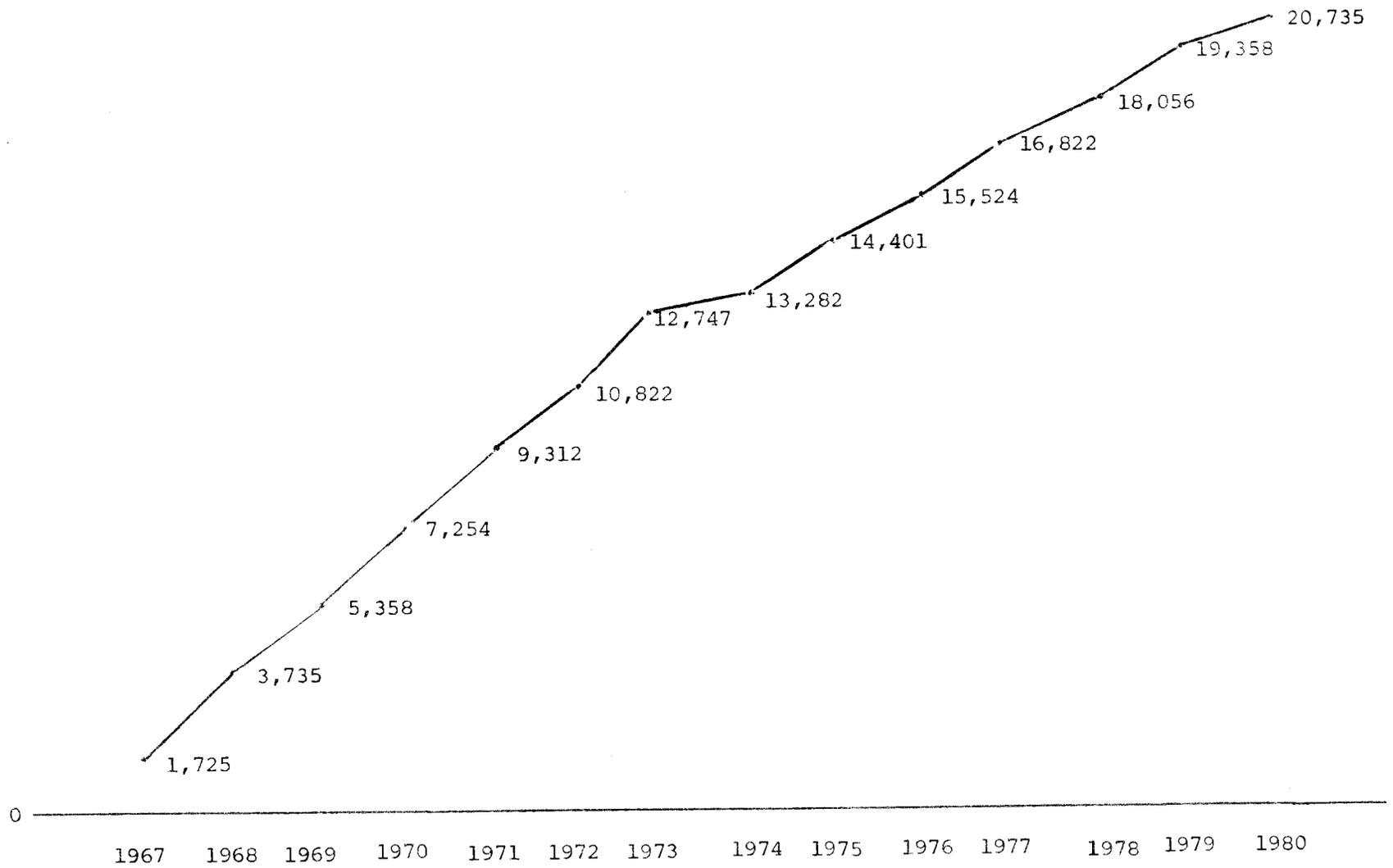
The tables and charts on the following pages illustrate Harper's population and enrollment growth patterns.

A. Population Growth 1950 to 1995
Harper College District
(1950-1970 Actual)

Thousands

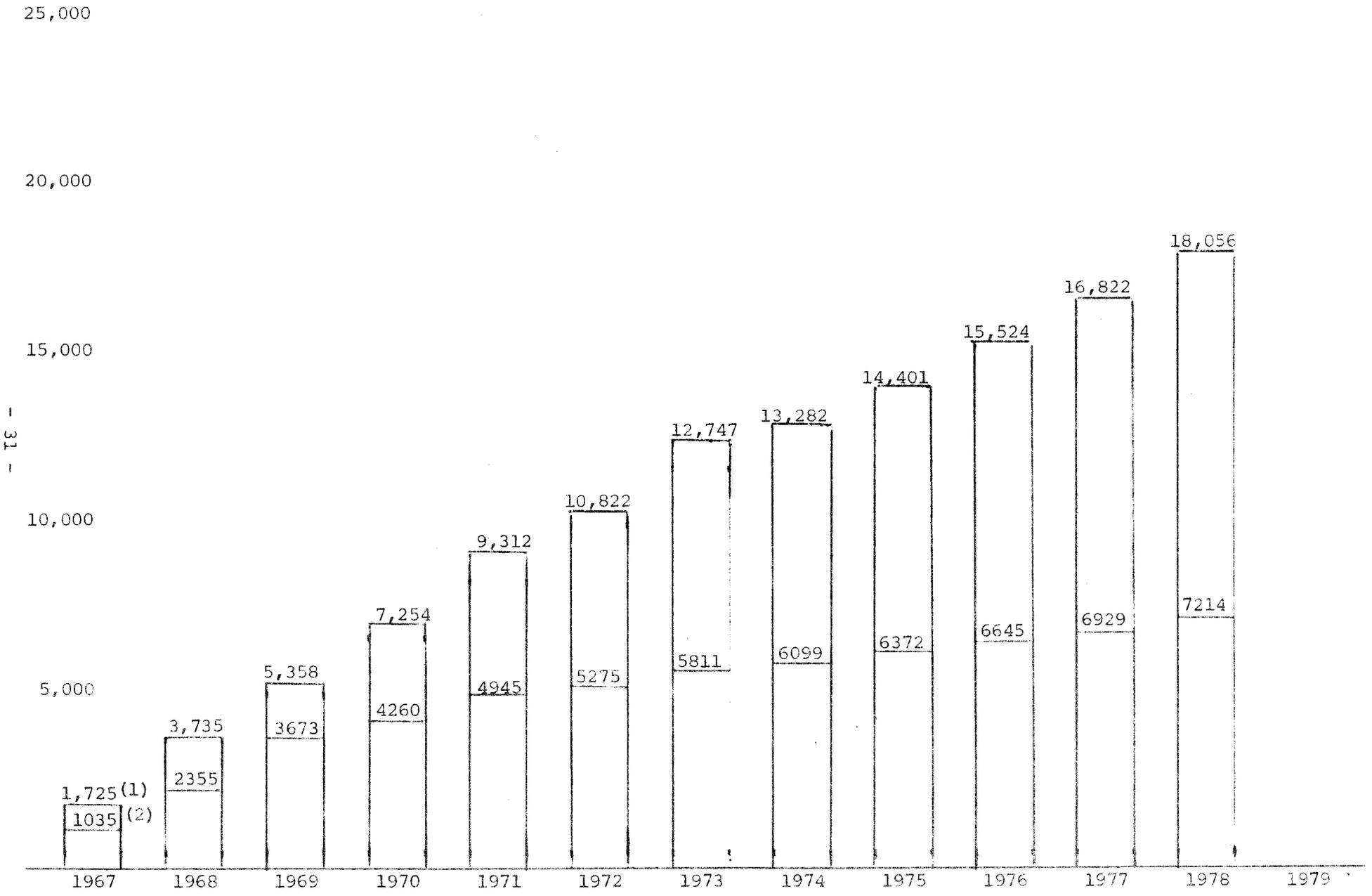


B. Head Count Student Enrollment
Fall Semester 10th Day
1967-1980
(Estimated after 1972)



WILLIAM RAINEY HARPER COLLEGE

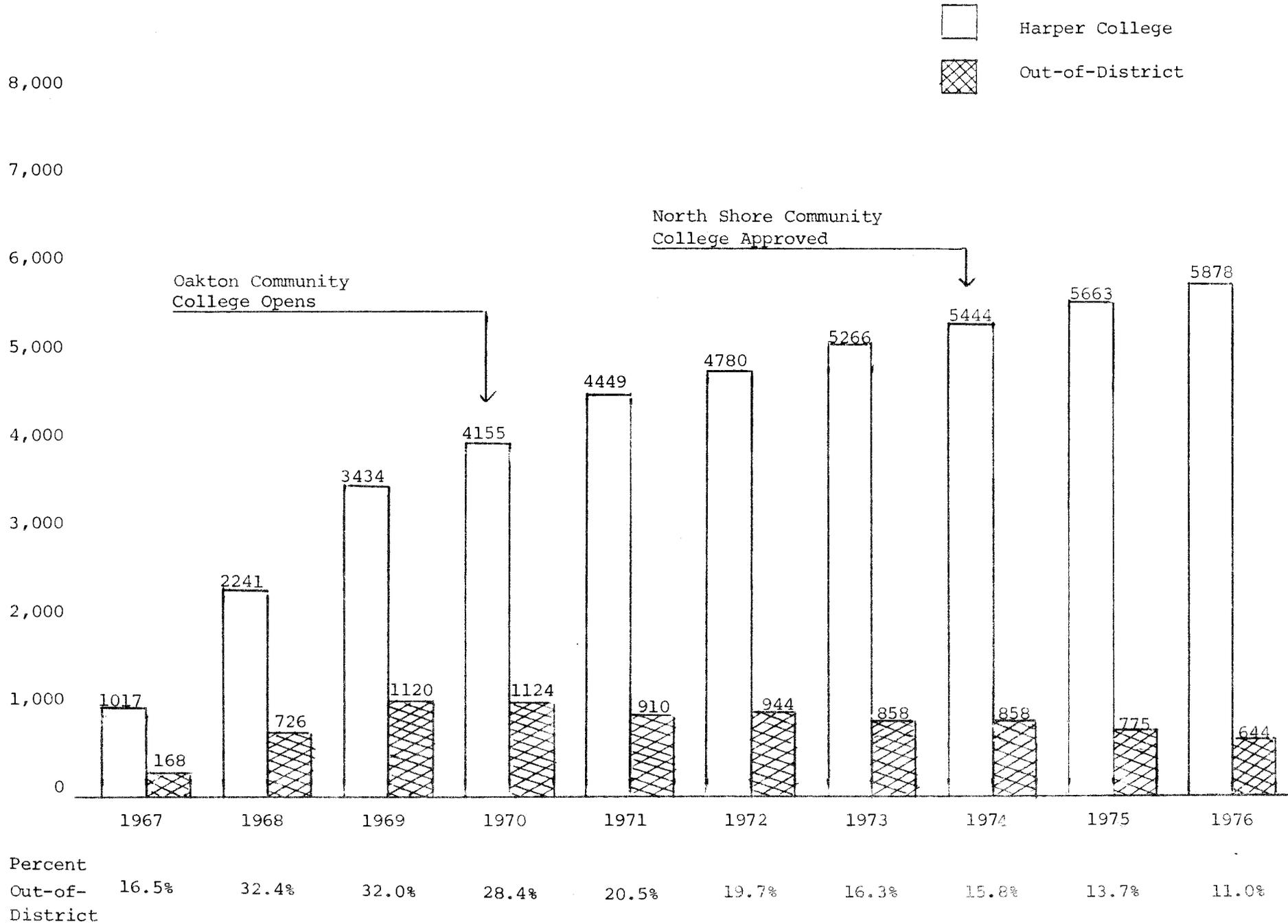
C. Enrollment History and Five Year Projection
1967-1978
 (1967-1973 Actual)



(1) Head Count Enrollment - 10th day.
 (2) Full-time Equivalent Enrollment - 10th day.

WILLIAM RAINEY HARPER COLLEGE

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



WILLIAM RAINEY HARPER COLLEGE

E. ENROLLMENT STATISTICS

<u>Description</u>	<u>Sem.Hrs. Credit</u>	<u>Contact Hours</u>	<u>No.Sec- tions</u>	<u>F.T.E.</u>	<u>F.T.E. Out of Dist.</u>	<u>Head Count</u>	<u>Full- time</u>	<u>Part- time</u>	<u>Average No. of Students Per Sect.</u>
<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

Description	Sem.Hrs. Credit	Contact Hours	No.Sec- tions	F.T.E.	F.T.E.	Head Count	Full- time	Part- time	Average No.of Students Per Sect.
					Out of Dist.				
<u>1970-71</u>									
Begin.of Fall Sem.1970	63,855	2496	806	4257.0		6420	3291	3129	32.8
Mid-term(State Aid Claim)	59,373		809	3958.2	1124	6150	3026	3124	30.5
End of Semester	54,587		806	3639.1		5838	2532	3305	28.2
Mean Semes.Hr.Load(Mid-term)				15		9.7	14.3	5.1	8.9
<hr/>									
Begin.of Spring Sem.1971	56,711	2391.1	795	3780.7		5700	2862	2838	30.7
Mid-term(State Aid Claim)	53,403		757	3560.2	947	5716	2638	3078	29.1
End of Semester	45,012		756	3000.8		5044	1978	3066	27.4
Mean Semes.Hr.Load(Mid-term)				15		9.3	14.3	8.0	8.9
<hr/>									
<u>1971-72</u>									
Begin.of Fall Sem.1971	71,052	2704	930	4736		7193	3554	3639	32.8
Mid-term (State Aid Claim)	64,057	2740	936	4270	910	6658	3117	3541	29.6
End of Semester	58,440	2641	936	3612	815	6051	2348	3703	28.2
Mean Semes.Hr.Load (Mid-term)				15		9.6	14.4	5.4	9.6
<hr/>									
Begin.of Spring Sem.1972	61,155	2662	846	4077	843	6405	2896	3509	30.1
Mid-term (State Aid Claim)	56,415	2651	818	3761	762	6096	2601	3495	28.8
End of Semester	47,121	2635	815	3141	691	5465	1970	3495	27.2
Mean Semes.Hr.Load (Mid-term)				15		9.3	14.4	5.4	
<hr/>									
<u>1972-73</u>									
Begin.of Fall Sem.1972	72,960	2934	1025	4864.0	944	7409	3480	3929	30.4
Mid-term (State Aid Claim)	67,367	2941	1016	4480.6	830	7184	3126	4058	28.9
End of Semester	55,810	2950	1017	3710.6	708	6515	2317	4198	27.3
Mean Semes.Hr.Load (Mid-term)				15		9.4	14.4	5.15	
<hr/>									
Begin.of Spring Sem.1973	66,992	2963	996	4368.6	792	7328	3036	4023	27.1
Mid-term (State Aid Claim)	62,384	2959	977	4119.2	727	7010	2789	4221	26.6
End of Semester	51,535	3004	985	3330.2	662	6259	2088	4171	25.2
Mean Semes.Hr.Load (Mid-term)				15		8.9	14.2	5.4	
<hr/>									
<u>1973-74</u>									
Begin.of Fall Sem.1973	81,169	3415	1122	5354	1045	8876	3695	5181	28.9
Mid-term (State Aid Claim)	74,604	3415	1117	4981	858	8352	3336	5016	28.3
End of Semester	60,228	3334	1123	4015	788	7412	2384	5028	26.0
Mean Semes.Hr.Load (Mid-term)				15		8.1	14.3	5.2	
<hr/>									
Begin.of Spring Sem.1974	70,722	3435	1087	4714.8	820.3	7858	3140	4696	26.9
Mid-term (State Aid Claim)	65,775	3431	1066	4386	746.8	7509	2847	4662	25.7
End of Semester	54,534	3396	1091	3625.5	663.4	6766	2046	4720	23.2
Mean Semes.Hr.Load (Mid-term)				15		8.0	14.2	5.3	

1-13-74

SUMMER SCHOOL

<u>Description</u>	<u>Sem.Hrs. Credit</u>	<u>Contact Hours</u>	<u>No.Sec- tions</u>	<u>F.T.E.</u>	<u>Out of Dist.</u>	<u>Head Count</u>	<u>Full- time</u>	<u>Part- time</u>	<u>Average No. of Students Per Sect.</u>
<u>1968-69</u>									
Beginning of Sum.Sem. '69	6,328	N.A.	81	421.9		1,535	457	1078	26.5
Mid-term (State Aid Claim)	5,698			379.9	92.0	1,493	382	1111	25.0
End of Semester	5,509			367.3		1,489	370	1119	24.1
Mean Sem.Hr.Load (Mid-T.)				15		3.8	6.4	2.9	25.0
<u>1969-70</u>									
Beginning of Sum.Sem. '70	9,037	791.1	118	602.5		2,156	650	1506	27.0
Mid-term (State Aid Claim)	8,436		120	562.4	152.8	2,074	596	1478	25.0
End of Semester	8,149		120	543.4		2,004	581	1423	23.0
Mean Sem.Hr.Load (Mid-T.)				15		4.1	6.8	3.0	25.0
<u>1970-71</u>									
Beginning of Sum.Sem. '71	10,009	799.4	126	667.2		2,237	786	1451	26.5
Mid-term (State Aid Claim)	9,568		130	638	114.7	2,177	739	1438	25.6
End of Semester	8,529		129	568.6		1,971	638	1333	25.0
Mean Sem.Hr.Load (Mid-T.)				15		4.4	7.0	3.1	25.6
<u>1971-72</u>									
Beginning of Sum.Sem. '72	9,856	831.0	136	657	101.2	2,280	708	1572	25.1
Mid-term (State Aid Claim)	9,140		137	609.3	89.9	2,153	632	1521	23.9
End of Semester	8,181		137	545.4		1,932	560	1372	22.9
Mean Sem.Hr.Load (Mid-T.)				15		4.2	7.0	3.1	23.9
<u>1972-73</u>									
Beginning of Sum.Sem. '72	11,196		150	744.9	113	2,571	813	1758	25.2
Mid-term (State Aid Claim)	10,696	1009	153	713	95	2,507	748	1759	25.1
End of Semester	9,603		156	615.6	84.2	2,262	626	1636	23.7
Mean Sem.Hr.Load (Mid-T.)						4.2	6.9	3.1	25.1
<u>1973-74</u>									
Beginning of Sum.Sem. '73	12,246	1223	173	816.4	117.3	3,077	834	2243	25.8
Mid-term (State Aid Claim)	12,136	1119	178	809.1	98.8	3,018	765	2253	25.1
End of Semester									
Mean Sem.Hr.Load (Mid-T.)									
<u>1974-75</u>									
Beginning of Sum.Sem. '74									
Mid-term (State Aid Claim)									
End of Semester									
Mean Sem.Hr.Load (Mid-T.)									

F. MIDTERM F.T.E. BY DIVISION

	Business	Communica- tions	Engineering and Related Tech.	Health and Biological Sciences	Humanities and Fine Arts	Math and Physical Science	Social Sciences	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	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	2.4	65.1	62.8	75.2	177.7	562.4
Fall 1970	588	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	0	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
Summer 1972	84.4	112.9	0	71.6	70.0	80.8	189.6	609.3
Fall 1972	714.3	880.6	210.7	533.3	508.7	598.9	1042.3	4480.6
Spring 1973	698.5	725.4	209.7	483.0	486.5	488.9	1036.4	4150.4
Summer 1973	107.4	130.9	7.2	95.3	62.3	95.3	212.8	706.8
Fall 1973	942.4	905.9	232.9	563.6	564.3	638.1	1134.1	4981.3
Spring 1974	867.9	763.7	226.5	526.2	515.7	507.3	986.7	4394.0

VIII. Long Range Financial Plan

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

PROJECTIONS OF FALL 10TH DAY ENROLLMENTS TO 1980

<u>IN-DISTRICT</u>	<u>1970</u>	<u>1971</u>	<u>1972</u>	<u>1973</u>	<u>1974</u>	<u>1975</u>	<u>1976</u>	<u>1977</u>	<u>1978</u>	<u>1980</u>
Adult Population of Harper Dist.	174,456	186,120	196,220	204,710	218,185	229,975	242,617	255,259	267,901	293,185
High School Seniors 1 yr. before	5,509	5,821	6,483	6,602	7,154	7,737	7,979	8,143	8,373	8,453
Percent attending Harper	21.1	20.4	18.2	19.3	19.0	18.3	18.0	18.1	18.5	19.1
New F-T Non-Adults	1,161	1,186	1,177	1,272	1,361	1,417	1,438	1,477	1,545	1,615
Percent returning of new students	55.4	84.4	79.4	87.1	83.8	81.1	81.0	81.1	81.2	81.6
Returning F-T Non-Adults	643	980	942	1,025	1,066	1,104	1,148	1,166	1,199	1,290
Percent P-T Non-Adults of Seniors	13.2	17.0	11.1	19.4	18.1	17.5	17.9	18.2	18.2	18.9
P-T Non-Adults	729	991	719	1,282	1,291	1,356	1,426	1,484	1,525	1,600
Percent F-T Adults of Population	.221	.278	.331	.319	.323	.318	.316	.317	.320	.330
F-T Adults (Credit)	385	510	649	653	705	732	767	808	856	966
Percent P-T Adults of Population	1.066	1.120	1.490	1.462	1.561	1.594	1.634	1.678	1.676	1.699
P-T Adults (Credit)	1,855	2,056	2,818	2,992	3,405	3,665	3,965	4,283	4,491	4,981
Sub-Total F-T Heads	2,189	2,676	2,768	2,950	3,132	3,253	3,353	3,451	3,600	3,871
Sub-Total P-T Heads	2,584	3,047	3,537	4,274	4,696	5,021	5,391	5,767	6,016	6,581
Sub-Total FTE	2,967	3,663	3,986	4,365	4,710	4,945	5,179	5,414	5,648	6,115
Percent Cont.Ed.of Adult Population	.404	1.045	1.319	1.525	1.431	1.664	1.859	2.102	2.326	2.774
Continuing Education Headcount	693	1,919	2,782	3,121	3,121	3,826	4,509	5,365	6,231	8,132
Continuing Education FTE	49	168	266	251	251	308	367	435	505	661
Extension Heads	233	200	350	750	750	750	750	750	750	750
Extension FTE	50	40	70	150	150	150	150	150	150	150
Total In-District Heads	5,699	7,842	9,437	11,095	11,699	12,850	14,003	15,333	16,597	19,334
Total In-District FTE	3,066	3,871	4,322	4,766	5,111	5,403	5,696	5,999	6,303	6,926

OUT-OF-DISTRICT

Oakton	866	367	174	318	305	305	305	305	305	305
Other Established Districts	324	465	114	464	445	445	445	445	445	445
Northfield	118	228	485	401	384	369	356	341	328	302
Highland Park	78	136	274	197	189	182	174	167	160	146
New Trier	100	159	164	112	107	103	99	95	91	84
Other Non-established Districts	69	115	174	160	153	147	142	136	130	119
Total Out-of-District Heads	1,555	1,470	1,385	1,652	1,583	1,551	1,521	1,489	1,459	1,401
Total Out-of-District FTE	1,194	1,074	953	1,045	988	969	949	930	911	875

FINAL TOTALS

Total Heads	7,254	9,312	10,822	12,747	13,282	14,401	15,524	16,822	18,056	20,735
Total FTE	4,260	4,945	5,275	5,811	6,099	6,372	6,645	6,929	7,214	7,801
Day FTE	3,054	3,456	3,614	3,867	3,984	4,130	4,269	4,413	4,570	4,878
Day Heads	3,491	5,350	5,862	6,426	6,638	7,061	7,417	7,896	8,328	9,236

EDUCATIONAL FUND
Long-Range Financial Plan
Estimated Accrued Revenue and Expenditures
1970-1979

July 22, 1974

	<u>1970-71¹</u>	<u>1971-72¹</u>	<u>1972-73¹</u>	<u>1973-74²</u>	<u>1974-75</u>	<u>1975-76</u>	<u>1976-77</u>	<u>1977-78</u>	<u>1978-79</u>
Taxes	1,407,000	1,617,900	1,958,700	2,087,000	2,303,000	2,545,000	2,812,000	3,108,000	3,434,000
Tuition Students	1,354,100	1,775,000	1,922,700	2,431,000	2,515,000	2,803,000	2,909,000	3,217,000	3,331,000
Student Fees	127,700	144,000	163,700	230,000	223,000	227,000	235,000	244,000	253,000
Charge-backs	736,000	509,900	480,500	444,000	405,000	350,000	295,000	230,000	210,000
State Apportionment									
Total	1,909,700	2,063,000	2,394,000	3,096,000	3,328,000	3,471,000	3,827,000	3,985,000	4,379,000
Less Bldg.Fund	(400,000)	(650,000)	(900,000)	(820,000)	(1,000,000)	(980,000)	(980,000)	(970,000)	(920,000)
	<u>1,509,700</u>	<u>1,413,000</u>	<u>1,494,000</u>	<u>2,276,000</u>	<u>2,328,000</u>	<u>2,491,000</u>	<u>2,847,000</u>	<u>3,015,000</u>	<u>3,459,000</u>
Board of Voc/Ed.									
Per Credit Hr.	211,800	165,000	244,400	150,000	170,000	170,000	170,000	170,000	170,000
Computer Rental	9,000								
Federal Resources	5,700	3,000	2,000	2,500	3,000	3,000	4,000	4,000	4,000
Int.on Investments	65,500	83,000	84,300	146,600	120,000	110,000	96,000	69,000	47,000
Other Revenue	8,500	11,000	13,200	13,500	15,000	16,000	17,000	18,000	19,000
TOT.CURRENT YR.REV.	<u>5,435,000</u>	<u>5,721,800</u>	<u>6,363,500</u>	<u>7,780,600</u>	<u>8,082,000</u>	<u>8,715,000</u>	<u>9,385,000</u>	<u>10,075,000</u>	<u>10,927,000</u>
Fund Bal.Beginning	2,282,500	2,669,800	2,581,600	2,472,100	3,445,000	3,827,420	3,715,420	3,207,420	2,497,420
Less Expenditures	<u>5,047,700</u>	<u>5,810,000</u>	<u>6,473,000</u>	<u>6,807,700</u>	<u>7,699,580</u>	<u>8,827,000</u>	<u>9,893,000</u>	<u>10,785,000</u>	<u>11,668,000</u>
Fund Bal.Ending	<u><u>2,669,800</u></u>	<u><u>2,581,600</u></u>	<u><u>2,472,100</u></u>	<u><u>3,445,000</u></u>	<u><u>3,827,420</u></u>	<u><u>3,715,420</u></u>	<u><u>3,207,420</u></u>	<u><u>2,497,420</u></u>	<u><u>1,756,420</u></u>
Cost Per Student:									
Operating	1,156	1,232	1,290	1,287	1,392	1,510	1,610	1,706	1,798
Capital Outlay	58	73	64	6	22	49	73	64	51
Total	<u>1,214</u>	<u>1,305</u>	<u>1,354</u>	<u>1,293</u>	<u>1,414</u>	<u>1,559</u>	<u>1,683</u>	<u>1,770</u>	<u>1,849</u>
FTE Enrollment	<u>4,155</u>	<u>4,449</u>	<u>4,780</u>	<u>5,266</u>	<u>5,444</u>	<u>5,663</u>	<u>5,878</u>	<u>6,093</u>	<u>6,309</u>
Total Cost Per Student ³	<u><u>1,449</u></u>	<u><u>1,556</u></u>	<u><u>1,650</u></u>	<u><u>1,556</u></u>	<u><u>1,714</u></u>	<u><u>1,869</u></u>	<u><u>1,999</u></u>	<u><u>2,090</u></u>	<u><u>2,166</u></u>

1. Actual. 2. Estimated. 3. Including Building Fund.

EDUCATIONAL FUND
Long Range Financial Plan
 C. Estimated Revenue and Expenditures--Cash Basis
1970-79

	<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>	<u>1977-78</u>	<u>1978-79</u>
Taxes	694,000	2,247,000	871,100	2,567,000	2,318,800	2,411,900	2,665,100	2,945,200	3,254,700
Tuition--Students	1,397,500	1,735,000	1,943,000	2,407,200	2,515,000	2,803,000	2,909,000	3,217,000	3,331,000
Student Fees	127,700	144,000	162,000	242,600	223,000	227,000	235,000	244,000	253,000
Charge-backs	1,008,400	429,600	552,000	430,000	400,000	350,000	295,000	230,000	210,000
State Apportionment									
Total	1,910,000	2,067,000	2,279,000	3,113,000	3,328,000	3,471,000	3,827,000	3,985,000	4,379,000
Less Bldg. Fund	(400,000)	(650,000)	(900,000)	(820,000)	(1,000,000)	(980,000)	(980,000)	(970,000)	(920,000)
	<u>1,510,000</u>	<u>1,417,000</u>	<u>1,379,000</u>	<u>2,293,000</u>	<u>2,328,000</u>	<u>2,491,000</u>	<u>2,847,000</u>	<u>3,015,000</u>	<u>3,459,000</u>
Board of Voc/Ed.									
Per Credit Hr.	330,300	225,000	185,500	215,000	170,000	170,000	170,000	170,000	170,000
Federal Resources	5,600	3,000	0	0	3,000	3,000	3,000	3,000	3,000
Int. on Investments	66,000	82,800	86,000	118,800	122,000	110,000	96,000	69,000	47,000
Other Revenue	<u>7,500</u>	<u>11,000</u>	<u>21,000</u>	<u>14,300</u>	<u>15,000</u>	<u>16,000</u>	<u>17,000</u>	<u>18,000</u>	<u>19,000</u>
TOT. CURRENT YR. REV.	5,147,000	6,294,400	5,199,600	8,287,900	8,094,800	8,581,900	9,237,100	9,911,200	10,746,700
Fund Bal. Beginning	1,723,000	1,858,000	2,555,400	1,188,100	2,635,600	3,030,820	2,785,720	2,129,820	1,256,020
Less Expenditures	<u>5,012,000</u>	<u>5,597,000</u>	<u>6,566,900</u>	<u>6,840,400</u>	<u>7,699,580</u>	<u>8,827,000</u>	<u>9,893,000</u>	<u>10,785,000</u>	<u>11,668,000</u>
Fund Bal. Ending	<u>1,858,000</u>	<u>2,555,400</u>	<u>1,188,100</u>	<u>2,635,600</u>	<u>3,030,820</u>	<u>2,785,720</u>	<u>2,129,820</u>	<u>1,256,020</u>	<u>334,720</u>
Pessimistic*									
Fund Bal. Ending					<u>2,830,820</u>	<u>2,410,720</u>	<u>1,607,320</u>	<u>618,520</u>	<u>(407,780)</u>

*Assumes out-of-district students at one-half of predicted level starting with 1974-75.

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 and that the collection rate will be 95%.

Tuition--Students

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

1974-75	\$14.00	per hour	(current tuition)
1975-76	15.00	"	"
1976-77	15.00	"	"
1977-78	16.00	"	"
1978-79	16.00	"	"

For 1972-73, our average unit cost was \$50.60, making the maximum tuition allowed by law $\$50.60 \times 1/3$, or \$16.87, compared to \$12.00 actual tuition. An additional \$4.00 would have generated an additional \$574,800 which is subject to decreases in tuition due to the inability of some students to pay the differential and also to a decrease due to a formula decrease in chargebacks charged to out-of-district students.

Student Fees

Student fees are based on an average of \$40.00 per FTE student. This is verified each year. The fees which make up this item are lab fees, application fees, schedule change fees and graduation fees. In the Building and Maintenance Fund, this account is parking fees.

Chargebacks to Other Districts

Due to the uncertainty about both the application of statutes pertaining to the formation of new community college districts, and the new programs to be offered by other community colleges, this revenue has and will always be uncertain, and consequently the present out-of-district enrollment was projected for the next year with a declining estimate for the other four years based on the recent formation of the North Shore Community College District. These projected losses of enrollment from this district only are as follows:

1975-76	20.0%
1976-77	26.7%
1977-78	26.6%
1978-79	6.7%
	<u>80.0%</u>

Our estimates for this revenue have been conservative in the past, and the continuing high level of out-of-district students has been in large part responsible for our fine financial position.

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:

1974-75	\$19.20	per hour	(present rate)
1975-76	19.20	"	"
1976-77	20.20	"	"
1977-78	20.20	"	"
1978-79	21.20	"	"

In addition, allowance has been made for additional funding of non-business vocational courses as follows:

1974-75	\$5.80	(present rate)
1975-76	5.80	
1976-77	6.80	
1977-78	6.80	
1978-79	7.80	

Board of Vocational Education

The present reimbursement rates by the Division of Vocational Education are to be reduced by the State of Illinois to a point which will offset the gain derived by the increase in State Apportionment (special grant). The decrease is an estimate by the Dean of Vocational Education. Usually we do not know what our reimbursement will be until 60 days after the end of the fiscal year.

Federal Resources

This represents service charges for handling veterans' accounts.

Interest on Investments

Interest is calculated on the average unused cash balance estimated for the fiscal year and the anticipated interest rate.

Other Revenue

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

Rationale Used in Five Year Projections

Taxes

It is assumed that 50% 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 have been delayed and this caused problems in that particular year. Hopefully, the new pre-payment of taxes will solve this old problem.

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.

Chargebacks to Other Districts

It is assumed that 4% of the chargebacks 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 33% 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 general purpose 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
D. Long-Range Financial Plan
Estimated Revenue and Expenditures--Cash Basis--1970-79

July 22, 1974

	1970-71 Cash Budget	1971-72 Cash Budget	1972-73 Cash Budget	1973-74 Cash Budget	1974-75 Cash Budget	1975-76 Cash Budget	1976-77 Cash Budget	1977-78 Cash Budget	1978-79 Cash Budget
Taxes	251,200	808,000	316,770	613,430	696,500	594,600	769,100	871,100	983,500
Student Fees & Fines	24,200	24,000	24,900	29,700	31,000	32,000	33,000	34,000	35,000
State Apportionment	400,000	650,000	900,000	820,000	1,000,000	980,000	980,000	970,000	920,000
Rentals and Other	1,000	1,000	3,000	1,180	1,000	3,000	4,000	5,000	5,000
Int.on Investments	--	--	--	28,500	10,000	9,000	9,000	9,000	9,000
Tot.Current Yr.Revenue	676,400	1,483,000	1,244,670	1,492,810	1,738,500	1,618,600	1,795,100	1,889,100	1,952,500
Fund Bal.Beginning	114,800	(197,400)	167,300	3,860	188,000	295,680	157,280	94,380	33,480
Tot.Cash Available	791,200	1,285,600	1,411,970	1,496,670	1,926,500	1,914,280	1,952,380	1,983,480	1,985,980
Less Expenditures	988,600	1,118,300	1,408,110	1,308,670	1,630,820	1,757,000	1,858,000	1,950,000	2,001,000
Fund Balance Ending	<u>\$(197,400)</u>	<u>167,300</u>	<u>3,860</u>	<u>188,000</u>	<u>295,680</u>	<u>157,280</u>	<u>94,380</u>	<u>33,480</u>	<u>(15,020)</u>

BUILDING FUND
 Long-Range Financial Plan
Estimated Accrued Revenue and Expenditures
1970-1979

July 22, 1974

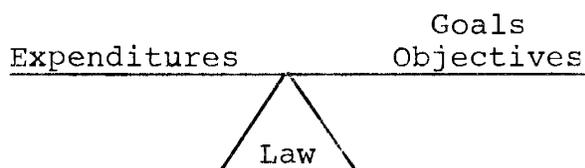
	<u>1970-71¹</u>	<u>1971-72¹</u>	<u>1972-73¹</u>	<u>1973-74²</u>	<u>1974-75</u>	<u>1975-76</u>	<u>1976-77</u>	<u>1977-78</u>	<u>1978-79</u>
Taxes	511,600	588,300	712,000	762,000	838,000	925,000	1,023,000	1,130,000	1,249,000
Less Transfer to Site and Construction Fund	--	--	--	(320,000)	(350,000)	(200,000)	(200,000)	(200,000)	(200,000)
				<u>442,000</u>	<u>488,000</u>	<u>725,000</u>	<u>823,000</u>	<u>930,000</u>	<u>1,049,000</u>
Student Fees and Fines	24,200	24,000	25,000	31,000	31,000	32,000	33,000	34,000	35,000
State Apportionment	400,000	650,000	900,000	820,000	1,000,000	980,000	980,000	970,000	920,000
Rentals and Other	1,500	1,000	3,000	3,000	1,000	3,000	4,000	5,000	5,000
Int. on Investments	--	--	--	32,000	10,000	9,000	9,000	9,000	9,000
Tot. Current Yr. Revenue	<u>937,300</u>	<u>1,263,300</u>	<u>1,640,000</u>	<u>1,328,000</u>	<u>1,530,000</u>	<u>1,749,000</u>	<u>1,849,000</u>	<u>1,948,000</u>	<u>2,018,000</u>
Fund Bal. Beginning	313,100	274,800	419,900	645,000	590,000	489,180	481,180	472,180	470,180
Less Expenditures	<u>975,700</u>	<u>1,118,200</u>	<u>1,414,900</u>	<u>1,383,000</u>	<u>1,630,820</u>	<u>1,757,000</u>	<u>1,858,000</u>	<u>1,950,000</u>	<u>2,001,000</u>
Fund Bal. Ending	<u>274,700</u>	<u>419,900</u>	<u>645,000</u>	<u>590,000</u>	<u>489,180</u>	<u>481,180</u>	<u>472,180</u>	<u>470,180</u>	<u>487,180</u>
Cost Per Student	<u>235</u>	<u>251</u>	<u>296</u>	<u>263</u>	<u>300</u>	<u>310</u>	<u>316</u>	<u>320</u>	<u>317</u>
FTE Enrollment	<u>4,155</u>	<u>4,449</u>	<u>4,780</u>	<u>5,266</u>	<u>5,444</u>	<u>5,663</u>	<u>5,878</u>	<u>6,093</u>	<u>6,309</u>

IX. The Budgetary Process

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

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

Evaluation of the budget at the end of a fiscal year must include an evaluation of the educational program in order to appraise the total district's operation. The budget must be in balance. However, this means more than just financial balance. The following concept illustrates the point:



A. Budget Philosophy

One of the cornerstones of William Rainey Harper College's philosophy is the commitment to involve faculty and students in the development and operation of the college. The sharing of authority requires a commensurate sharing of responsibility by the individuals or groups involved. The advisory role of the faculty and students is limited only by the ability of these groups to analyze problems and present recommendations to the faculty, administration, and Board of Trustees. The cornerstone of this philosophy is the belief that the democratic process will ultimately evolve Harper College into one of the outstanding community colleges in higher education.

Based upon this institutional philosophy, a budget philosophy has been developed that involves the faculty in the budget formulation and assigns responsibility to those who share in the authority to implement the budget. The following guidelines have been established:

1. The final authority for the adoption of the budget rests with the Board of Trustees and is based upon the recommendation of the President.
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 Vice President 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, division chairmen, and other activity cost centers.

5. November - December - Preliminary revenue and expenditure estimates are completed.

Proposed new programs submitted and analyzed. Program approvals returned to cost centers.

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 enrollment is still expanding. The fall enrollment study provides key information for budget projections. State aid and other revenue sources are based on the enrollment estimates.

2. Class Size

The college's average number of students per section is 26.0. 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 new personnel, and these have been provided for in this budget.

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 of reimbursement per hour is subject to total funds available.

13. Non-resident Tuition Income

As new community colleges are formed, non-resident tuition (chargeback) 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 Educational, 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. Educational Fund

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. 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. Payments of 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. College District 512 has a Building Fund tax of 4¢ per \$100 equalized assessed valuation.

C. Bond and Interest Fund

The purpose of this fund is to retire 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). Proceeds from the sale of bonds are deposited and accounted for in the Site and Construction Fund. The 1973-74 College District 512 tax rate is .042¢ 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.

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 Educational 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 percent of the last Educational Fund levy can no longer be increased.

F. Restricted Purposes Fund

The Restricted Purposes Fund is established by the following sections of "The Illinois Public Community 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 community 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. 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. 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. 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.

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 1972 is 19.2¢ per \$100 of equalized assessed valuation. This means that a home with an equalized assessed valuation of \$10,000 would pay the district \$19.20 in property taxes through the Township or Cook County Collector.

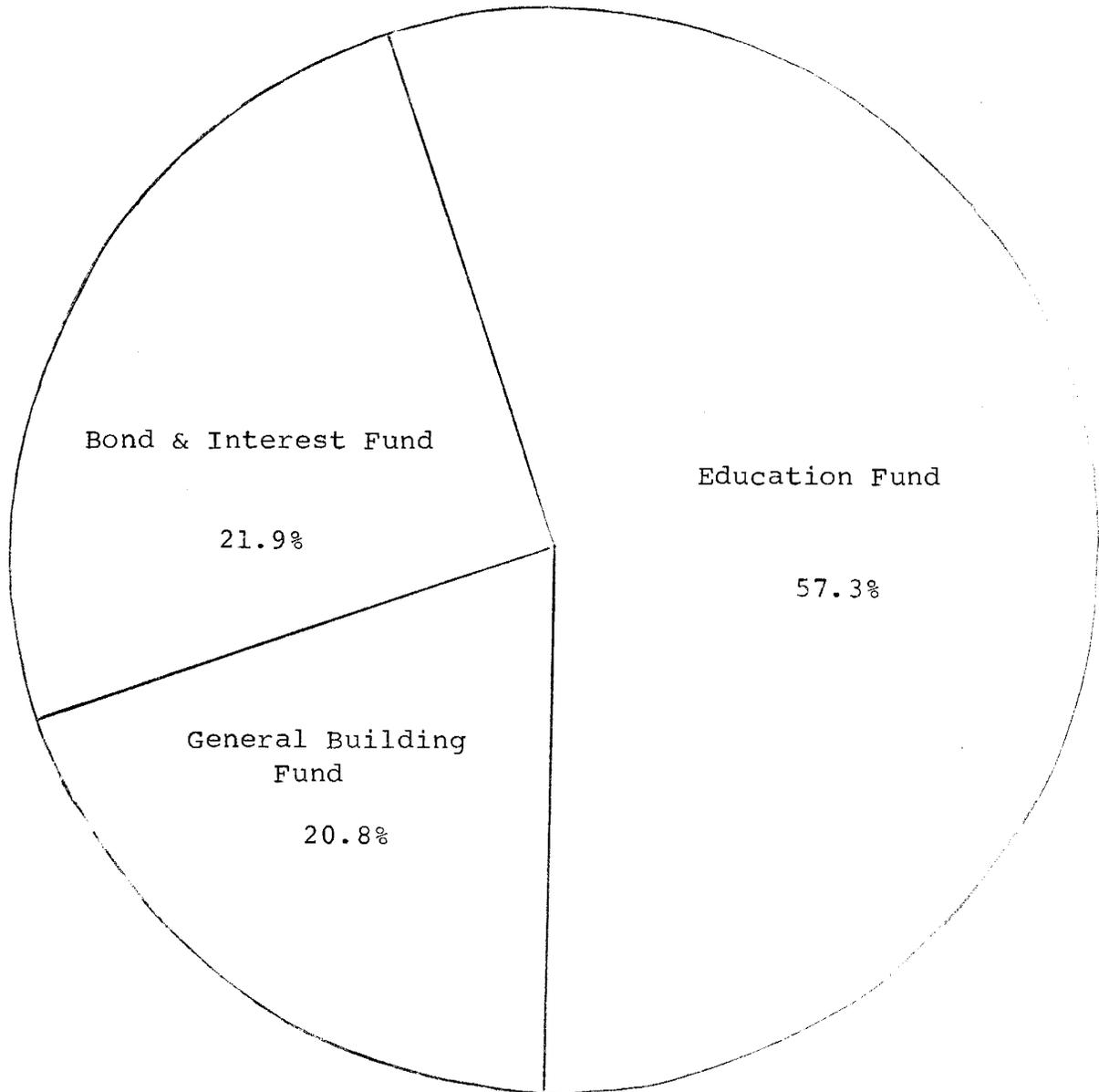
Each fund has a separate tax rate that totals approximately 20.0¢ per \$100 of equalized assessed valuation as follows:

<u>Tax Rate</u>	<u>1965</u>	<u>1966</u>	<u>1967</u>	<u>1968</u>	<u>1969</u>	<u>1970</u>	<u>1971</u>	<u>1972</u>	<u>1973</u>
Ed.Fund	0	.11	.11	.11	.11	.11	.11	.11	.11
Bldg.Fund	0	.04	.04	.04	.04	.04	.04	.04	.04
B & I Fund	0	.066	.056	.062	.056	.056	.050	.042	N.A.
Tot.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>	<u>19.2¢</u>	<u> </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
1972 Levy



Note: Due to the fact that the levy has not been released for 1973 taxes, the 1972 levy has been illustrated

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>	<u>1973</u>
State	--	--	--	--	--	--	--	--
County . . . . .	.374	.388	.414	.422	.514	.562	.600	
Forest Preserve . . . . .	.060	.058	.068	.060	.078	.080	.082	
Town.	-----No Levy-----				.028	.036	.038	
Gen'l. Assist.	-----No Levy-----				.018	.012	.016	
Road & Bridge . . . . .	.070	.062	.056	.048	.048	.046	.023	
Sub.T.B.Sanitar. . . . .	.036	.022	.014	.024	.024	.026	.028	
Northwest Mosquito								
Abate.Dist. . . . .	.022	.022	.020	.020	.018	.018	.016	
Metro.Sanit.Dist.								
Greater Chgo. . . . .	.298	.288	.334	.314	.232	.304	.342	
Metro.San.Dist.								
Chgo.No Bond . . . . .	.284	.286	.328	.314	.232	.304	.342	
Vill.--Arl.Heights . . . . .	.626	.618	.636	.668	.766	.700	.666	
Arl.Hts.Pk.Dist. . . . .	.234	.256	.350	.442	.380	.350	.382	
City--Des Plaines . . . . .	.652	.732	.868	.550	.722	.910	.850	
Vill.--Elk Grove . . . . .	.500	.462	.504	.598	.662	.646	.628	
Vill.--Mt.Prospect . . . . .	.530	.394	.350	.278	.584	.596	.696	
Mt.Pros.Pk.Dist. . . . .	.256	.252	.258	.366	.390	.402	.404	
City--Rolling Mead. . . . .	.452	.390	.398	.386	.374	--	.160	
Roll.Mead.Pk.Dist. . . . .	.306	.268	.268	.516	.456	.434	.452	
Elk Grove Rural								
Fire Prot.Dist. . . . .	.092	.100	.100	.134	.128	.136	.178	
Elk Grove Pk.Dist. . . . .	.150	.202	.246	.262	.264	.266	.270	
Palatine Rural Fire								
Prot. Dist. . . . .	.052	.054	.068	.086	.060	.058	.064	
Roselle Fire Prot.								
District . . . . .	.126	.100	.200	.200	.204	.204	.288	
Roll.Mead.Fire								
Prot. Dist. . . . .	.150	.218	.250	.428	.428	.406	.440	
School Dist.#15--								
Palatine	2.092	2.198	2.270	2.480	2.524	2.526	2.460	
S.D.#25--Arl.Hts.	2.452	2.546	2.816	2.930	2.890	2.900	2.882	
S.D.#54--Schaum.	2.176	2.192	2.700	2.714	2.888	2.892	2.780	
S.D.#57--Mt.Pros.	2.136	2.220	2.538	2.608	2.634	2.604	2.522	
S.D.#59--Elk								
Grove Township	2.234	2.224	2.400	2.410	2.448	2.558	2.490	
High S.D.#214	1.910	1.966	2.012	2.272	2.474	2.516	2.452	
HARPER COLLEGE								
#512 . . . . .	.216	.206	.212	.206	.206	.200	.192	
Non High Sch.Bond	--	--	--	--	--	--	--	
Forest View Fire								
Prot. Dist. . . . .	.126	.100	.100	.200	.364	--	--	
Des Plaines Mass								
Tr. Dist.	--	--	--	--	--	--	--	

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>	<u>1973</u>
Elk Grove Vill.	1635	5.856	5.848	6.274	6.636	7.030	7.270	7.200	
Mt. Prospect	1616	5.908	5.828	6.276	6.618	7.264	7.402	7.434	
Arl. Heights	1613	6.284	6.380	6.926	7.406	7.692	7.750	7.742	
Des Plaines	1642	6.114	6.168	6.650	6.692	7.216	7.670	7.556	
City of Rolling Meadows	1637	5.906	6.028	6.740	7.410	7.802	7.532	7.644	

It should be pointed out that taxes on a home with an equalized assessed valuation of \$10,000 would pay considerably more than in property taxes. The total tax rate for a typical township, for example, is approximately \$7.20 per \$100.00 of equalized assessed valuation. Of this \$7.20 tax rate, College District #512's tax rate is \$.192.

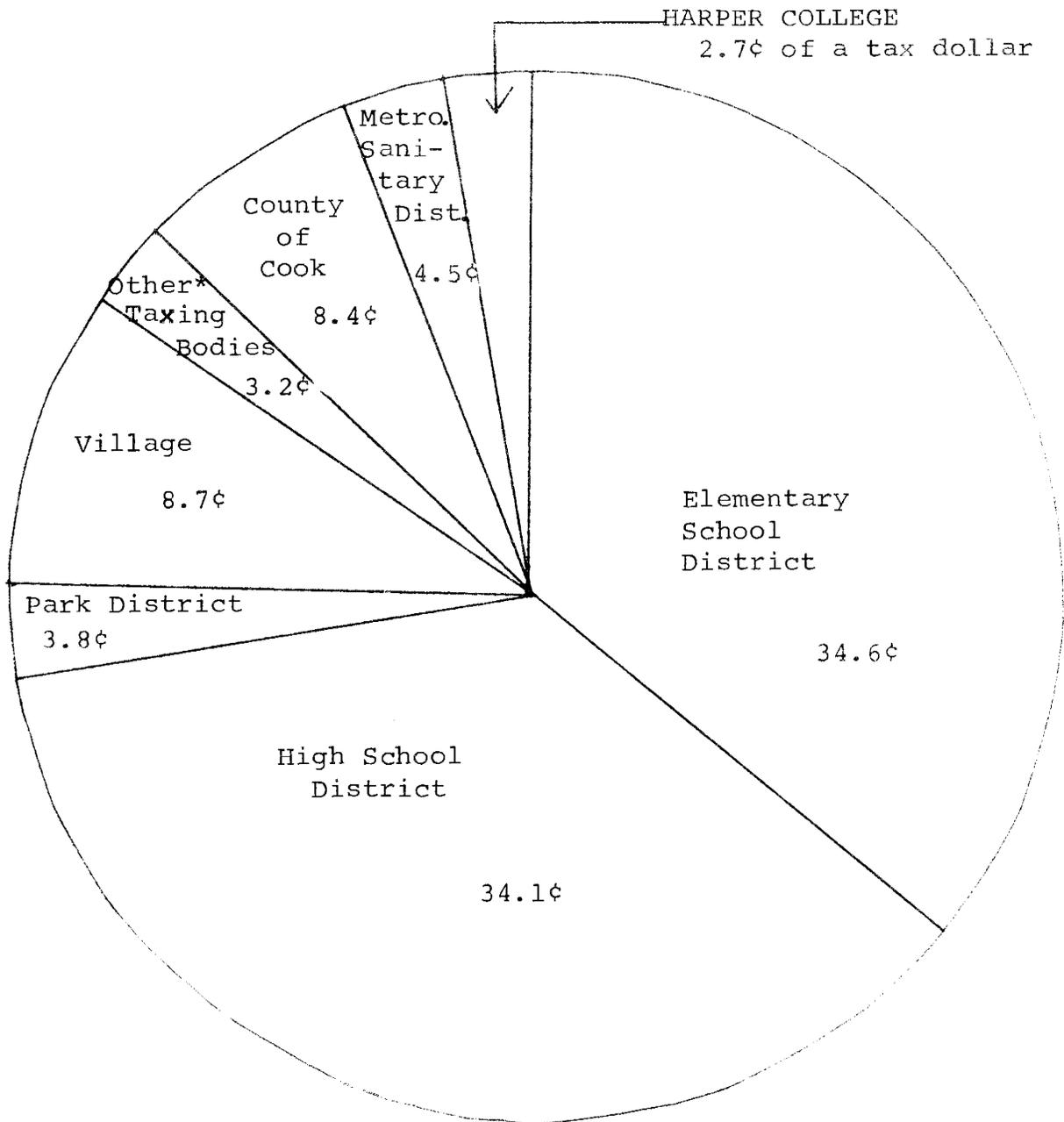
Taxes on a home assessed at \$10,000 in a typical township would be approximately \$720.00. Of this \$720.00, College District #512 receives \$19.20.

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.

Note: 1973 tax rates not available at time of printing.

L. Distribution of One Dollar of Tax Money
 (A typical township is used as an example)
1972 Taxes



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

(Note: 1973 tax rates not available.)

XI. Educational Fund Explained

Of all the funds, the Educational Fund is the largest. It spent 57.3% of every tax dollar received by College District #512 in 1973-74. Basically, all direct instructional services are paid for from this fund. It receives income from property taxes as previously indicated.

A. Local Resources

1. Harper College obtains 28.5% of its income from real estate and personal property taxes. The present tax rate is 11¢ per \$100 of equalized assessed valuation.

B. Intermediate Resources

1. Harper College obtains 31.1% of its income from student tuition. Resident tuition is \$14.00 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 5.0% of its income from charge-backs to those areas outside the Harper district which do not have community colleges. As new community 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 2.8% 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 1.7% of its income from miscellaneous sources, such as interest on investments.

C. State Resources

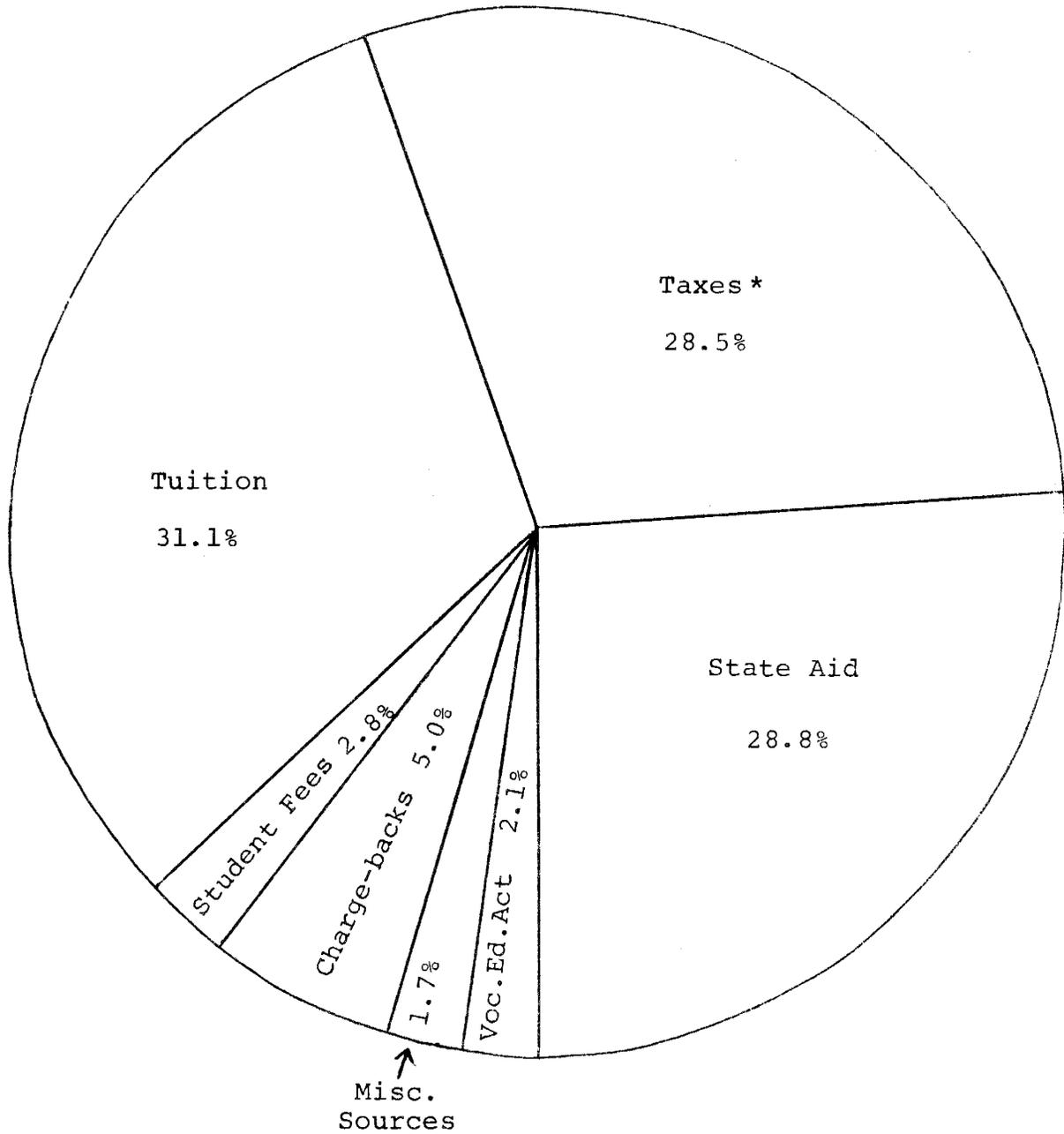
1. Harper College obtains 28.8% of its income from state aid. The State of Illinois reimburses the college at the rate of \$19.20 per semester hour of credit taken by students, plus \$5.80 per semester hour for non-business vocational courses. This formula is based on mid-term enrollment.
2. Harper College obtains 2.1% of its income from the Board of Vocational Education and Rehabilitation.

D. Federal Resources

It is anticipated that the Educational Fund will receive no direct support from the federal government in 1974-75. There is some support for specific programs in the current budget year, but this revenue is accounted for in the Restricted Purposes Fund. There is also a service charge received for handling veterans' accounts.

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.

E. Source of One Dollar of Income
Educational Fund
1974-75



*1973 Levy Estimated.

F. 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. Academic Support (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. Public Services

The public service function includes the services provided to the general community, governmental agencies, and business and industry for non-credit continuing education and community service activities. Continuing education is considered to be those non-credit activities under Public Service which have been established to provide an educational service to the various members of the community, and are not part of degree credit or certificate credit curriculum. Continuing education includes but is not limited to professional review courses, workshops, and seminars. Community services are those activities under Public Service concerned with making available to the public various resources and unique capabilities that exist within the institution. Examples of community service may be conferences and institutes, general advisory services and reference bureaus, urban affairs, international affairs, radio, television, consultation, and similar activities which meet the test that the primary intent for establishing is to provide services which are beneficial to groups and individuals outside of the institution.

5. Organized Research

Organized or sponsored research are research activities performed in accordance with the conditions of agreements with governmental agencies or other outside organizations or persons to conduct research of a specified scope.

6. Independent Operations

The independent operations 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.

7. Operation and Maintenance of Plant

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

8. General Administration

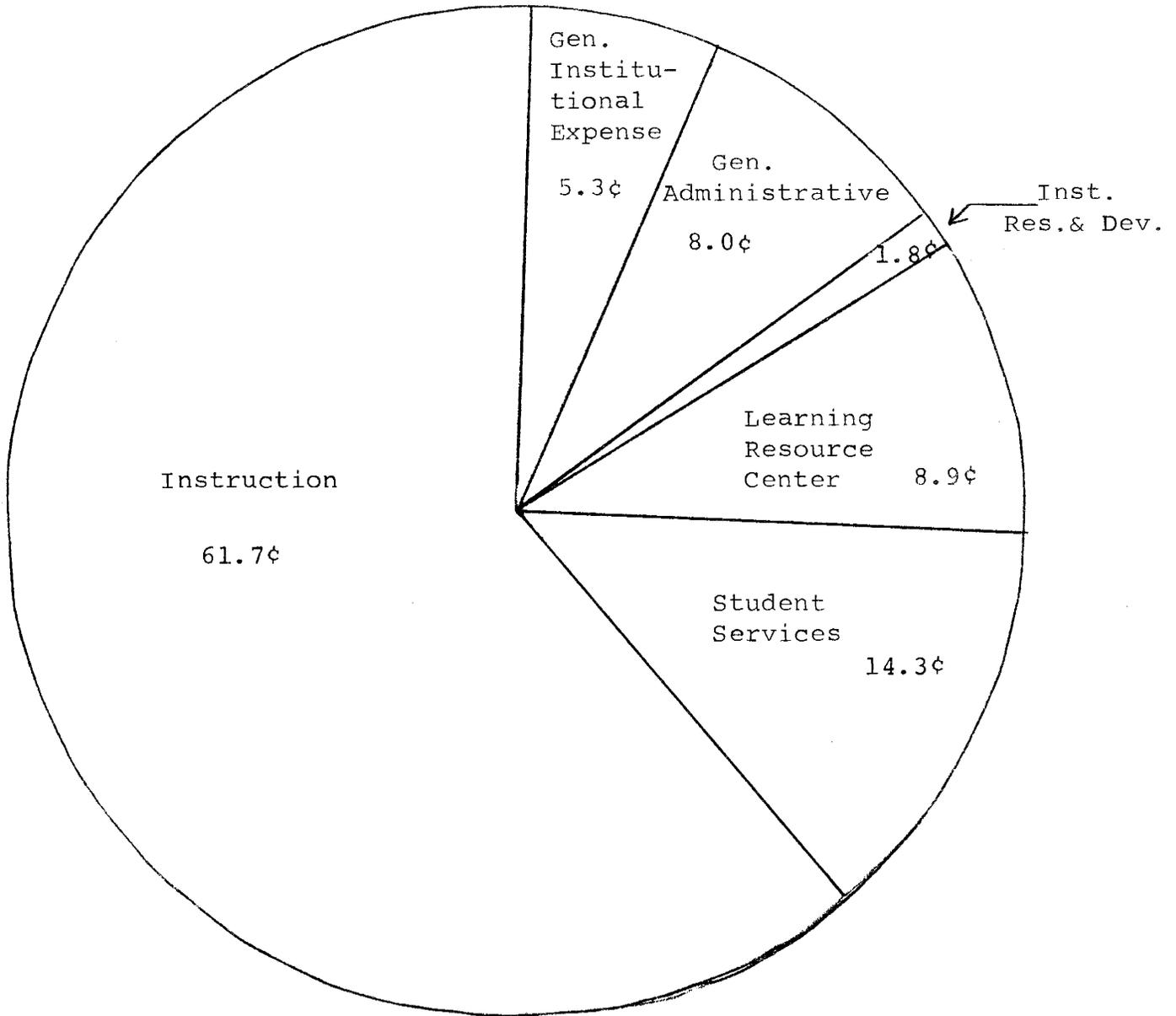
General administration consists of those activities which have as their purpose the development, general regulation, direction, and control of the affairs of the college on a system-wide basis. Included in this function is the President's Office, Business Office, Information Services, and Personnel Services.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

9. Institutional Support

Institutional support consists of those costs that benefit the entire college and are not readily assignable to a particular cost center. These include Institutional Expense, Campus Services, Institutional Research, and Data Processing. Data Processing costs are allocated to user areas. 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.

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

G. Disposition of One Dollar of Expense
Educational Fund
1974-75



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 57% of each tax dollar received by the district while the Bond and Interest Fund receives approximately 22% in 1973-74, the lastest year in which levy information is available.

In terms of dollars, this means that of the approximately \$19.00 received by the district from a home with an equalized assessed value of \$10,000, the Bond and Interest Fund receives \$4.00. 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.

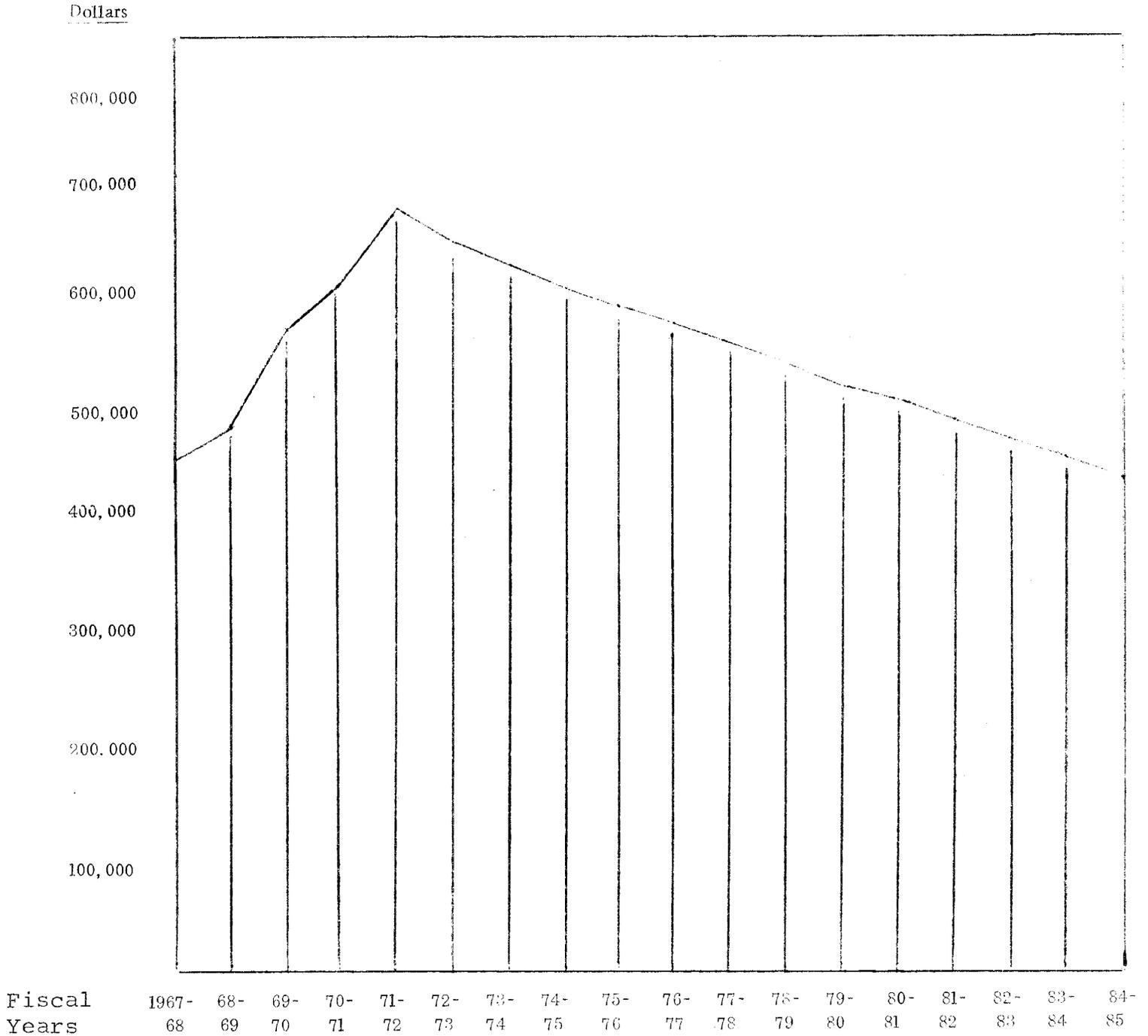
Unlike a home mortgage, the district has the option of maturing principal in any amount for any particular year during the life of the bond issue. The district is bound by law to issue bonds that will mature in twenty years or less.

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



WILLIAM RAINEY HARPER COLLEGE

B. SCHEDULE OF PRINCIPAL AND INTEREST PAYMENTS
1967-1984

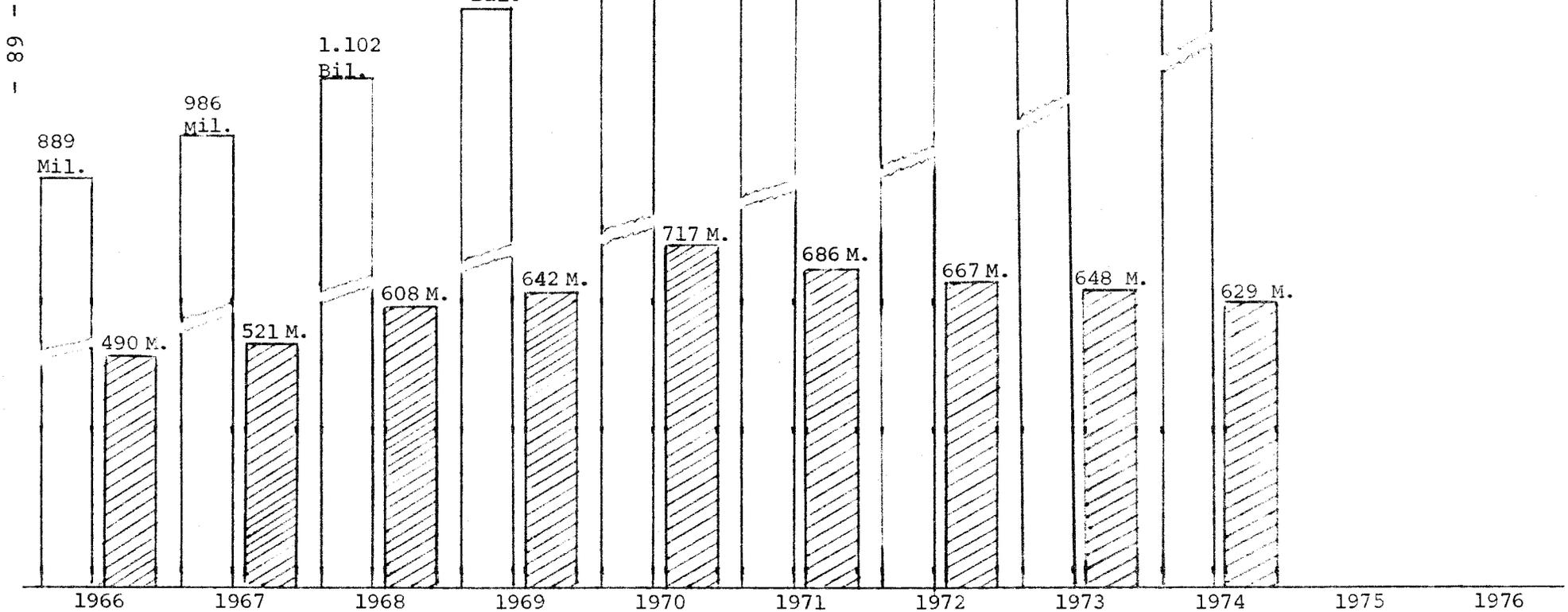
Fiscal Year	Coupon Nos.	Principal and Interest			Total Principal Outstanding	
		\$4,000,000 Issue	\$3,375,000 Issue	Total	Amount	%
1967-68	1-2	\$ 224,955	\$ 264,975	\$ *489,930	\$7,375,000	100.0%
1968-69	3-4	198,845	322,256	*521,101	7,375,000	100.0%
1969-70	5-6	269,907	338,350	*608,257	7,150,000	95.6%
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
1966-1974
 (1973-74 Estimated)

Assessed Valuation 
 Bond Requirement
 and Interest 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 1972, the factor for a typical township was 1.59%. (The factor for 1973 taxes is not available due to legislative action.) 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 for 1973-74 was 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.
<u>\$ 15,900</u>	Equalized value.
7,200	Tax rate. This figure is composed of all the requirements of the various governmental agencies in the area.
<u><u>\$1,144.80</u></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
1974-75

Revenue

100-000-300	<u>FUND EQUITY JULY 1, 1974</u>		3,445,000
100-000-410	<u>LOCAL GOVERNMENTAL SOURCES</u>		
100-000-411	Taxes--Current, 1974	2,303,000	
100-000-414	Charges to Other Dist.	<u>405,000</u>	
	Total		2,708,000
100-000-420	<u>STATE GOVERNMENTAL SOURCES</u>		
100-000-421	State Apportionment		
100-000-421.01	Flat Grant	2,136,000	
100-000-421.03	Special Grant	192,000	
100-000-422	Bd. of Voc/Ed. & Rehab. ¹	<u>102,000</u>	
	Total		2,430,000
100-000-430	<u>FEDERAL GOVERNMENTAL SOURCES</u>		
100-000-432	Bd. of Voc/Ed. & Rehab. ¹	68,000	
100-000-434	Title II (Library Grant) ²	0	
100-000-439	Other Governmental Sources	<u>3,000</u>	
	Total		71,000
100-000-440	<u>STUDENT TUITION AND FEES</u>		
100-000-441	Tuition	2,515,000	
100-000-442	Fees	<u>223,000</u>	
	Total		2,738,000
100-000-450	<u>SALES AND SERVICE FEES</u>		
100-000-456	Dental Hygiene Fees		15,000
100-000-470	<u>INTEREST ON INVESTMENTS</u>		
100-000-471	U.S.Treasury Bills	2,000	
100-000-472	Certificates of Deposit	<u>118,000</u>	
	Total		<u>120,000</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY, JUNE 30, 1975		\$11,527,000
	LESS ACCRUED EXPENDITURES, 1974-75		<u>7,699,580</u>
100-000-300	FUND EQUITY, JUNE 30, 1975		<u>\$ 3,827,420</u>

Supplemental Information

Cash Analysis

Accrued Revenue and Fund Equity	\$11,527,000
Less Non-cash Items:	
Taxes, Chargebacks, and Vocational-Educational Funds received after June 30, 1975	<u>1,112,800</u>
Cash Available 1974-75	<u>\$10,414,200</u>

¹Based on a percentage estimate.

²Possible Title II Grant (\$5000) reflected in Restricted Purposes Fund.

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET SUMMARY
1974-75

I.	INSTRUCTION (110)		
	111 Div. of Business	626,820	
	112 Div. of Communications	579,730	
	113 Div. of Engineering	424,600	
	114 Div. of Social Sciences	519,490	
	115 Div. of Humanities	482,530	
	116 Div. of Math & Phys. Science	440,330	
	117 Div. of Life & Health Sc.	966,150	
	119 Adult & Cont. Education	126,560	
	118 Learning Laboratory	<u>120,170</u>	
	Total Divisions	4,286,380	
	118 Instruct. Administration	<u>264,780</u>	
	TOTAL INSTRUCTION		4,551,160
2.	ACADEMIC SUPPORT (L.R.C.) (120)		653,450
3.	STUDENT SERVICES (130)		1,083,270
4.	GENERAL ADMINISTRATION (180)		614,060
5.	INSTITUTIONAL SUPPORT (190)		
	Institutional Expense (192)	236,750	
	Campus Services (193)	175,150	
	Institutional Research and Development (194,196)	141,180	
	Data Processing (195)		
	(\$453,410 allocated)	<u>0</u>	
	TOTAL INSTITUTIONAL SUPPORT		<u>553,080</u>
	TOTAL ACCRUED EXPENDITURES		\$7,455,020 ⁽¹⁾
	SUMMER SCHOOL ACCRUED EXPENDITURES 1974		<u>244,560</u>
	TOTAL ACCRUED EXPENDITURES 1974-75		<u><u>\$7,699,580</u></u>

(1) Capital Outlay included \$118,050.

WILLIAM RAINEY HARPER COLLEGE

CAPITAL OUTLAY - 1974-75 EDUCATIONAL FUND BUDGET

INSTRUCTION

Divisions		
Business	11,840	
Communications	2,300	
Engineering	8,690	
Social Science	2,010	
Humanities	27,760	
Math and Physical Science	140	
Life and Health Science	<u>43,350</u>	96,090
Adult and Continuing Education		400
Learning Laboratory		3,880
Instructional Administration		
Vice President	550	
Dean of Transfer Programs	100	
Dean of Career Programs	<u>900</u>	1,550
Learning Resources		
Processing Services	1,760	
Resources Services	2,840	
Production Services	<u>2,450</u>	7,050
Total Instruction		<u>108,970</u>

STUDENT SERVICES

Admissions and Records	1,450	
Placement and Financial Aids	310	
Counseling	410	
Environmental Health	460	
Student Activities	550	
Dean of Student Services	<u>270</u>	
Total Student Services		3,450

ADMINISTRATION

Vice President of Business Affairs	280	
Director of Finance	530	
Director of Accounting and Systems	1,240	
Director of Personnel	<u>1,820</u>	
Total Administration		3,870

INSTITUTIONAL EXPENSE

Campus Services	800	
Planning and Research	260	
Community Relations and Development	<u>700</u>	
Total Institutional Expense		<u>1,760</u>

TOTAL EDUCATIONAL FUND CAPITAL OUTLAY \$118,050

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

Summer School 1974
Direct Costs

1. INSTRUCTION

111	Div. of Business	28,030
112	Div. of Communications	35,520
113	Div. of Engineering	8,180
114	Div. of Social Sciences	13,940
115	Div. of Humanities	19,900
116	Div. of Math & Physical Science	34,810
117	Div. of Life & Health Sciences	40,320
118	Learning Laboratory	<u>1,410</u>
		182,110
119	Adult & Continuing Education	<u>19,740</u>

Total 201,850

2. LEARNING RESOURCE CENTER

121	Processing Services	1,500
122	Resources Services	17,580
123	Production Services	<u>8,700</u>

Total 27,780

3. STUDENT SERVICES

133	Counseling	9,960
134	Student Activities	1,320
137	Hearing Impaired Program	2,900
138	Vice President of Student Affairs	<u>750</u>

Total 14,930

TOTAL SUMMER SCHOOL

\$244,560

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:

Staff	1972-73	1973-74	1974-75
Administrative	1	1	1
Instructional (FTE)	35.9	34.7	38.2
Professional-Technical	2	2	2.5
Non-academic	3	3	3
Total Staff	<u>41.9</u>	<u>40.7</u>	<u>44.7</u>
Salary cost per staff member	\$ 9,490	10,539	12,188
Supportive costs per staff member	<u>1,632</u>	<u>2,001</u>	<u>1,835</u>
Total cost per staff member	<u>\$11,122</u>	<u>12,540</u>	<u>14,023</u>

Output Data:

Sub Program A

#110--Accounting and Business Law. Course enrollments, 2583; annual student contact hours, 7700.

Sub Program B

#120--Management and General Business Administration. Course enrollments, 1795; annual student contact hours, 4860.

Sub Program C

#130--Marketing (includes retailing, supermarket management, and real estate). Course enrollments, 977; annual student contact hours, 2856.

Sub Program D

#140--Economics. Course enrollments, 970; annual student contact hours, 2910.

Sub Program E

#150--Secretarial Science (includes legal secretary, medical office assistant, medical transcriptionist, and general office assistant). Course enrollments, 1921; annual student contact hours, 4898.

Sub Program F

#160--Data Processing. Course enrollments, 1447; annual student contact hours, 4441.

Sub Program G

#170--Food Service Management (includes cooking and baking). Course enrollments, 469; annual student contact hours, 1643.

Sub Program H

#180--Banking, Finance, and Credit. Course enrollments, 310; annual student contact hours, 930.

Sub Program I

#190--Material Management. Course enrollments, 325; annual student contact hours, 975.

EDUCATIONAL FUND BUDGET
1974-75
Division of Business (111)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
111-000-510	Salaries		
111-000-511	Administrative	23,310	
111-000-513	Instructional--Full-time	325,580	
111-000-514	Instructional--Part-time	159,600	
111-000-515	Teaching Associates	12,130	
111-000-516	Office	17,870	
111-000-518	Students	4,850	
111-000-519	Other--Substitutes	<u>6,320</u>	
	Total Salaries		549,660
111-000-520	Fringe Benefits		
111-000-521	Group Insurance	15,010	
111-000-525	Tuition Reimbursement	1,290	
111-000-528	Professional Expense	<u>1,640</u>	
	Total Fringe Benefits		17,940
111-000-530	Contractual Services		
111-000-534	Maintenance	<u>6,060</u>	
	Total Contractual Services		6,060
111-000-540	General Materials and Supplies		
111-000-541	Office	2,200	
111-000-542	Printing and Duplicating	1,700	
111-000-543	Supplies--Instructional	1,400	
111-000-546	Publications and Dues	<u>50</u>	
	Total Gen.Materials and Supplies		5,350
111-000-550	Travel and Meetings		
111-000-551	Local Meetings	250	
111-000-552	Mileage--Local	1,480	
111-000-554	Travel	<u>2,550</u>	
	Total Travel and Meetings		4,280
111-000-560	Fixed Charges		
111-000-561	Rental of Equipment	<u>6,100</u>	
	Total Fixed Charges		6,100
111-000-580	Capital Outlay		
111-000-585	Equip.--Office	2,490	
111-000-586	Equip.--Instructional	<u>9,350</u>	
	Total Capital Outlay		11,840
111-000-590	Other		
111-000-598	Data Processing Service Chg.	<u>25,590</u>	
	Total Other		<u>25,590</u>
	TOTAL DIVISION OF BUSINESS BUDGET		<u>\$626,820</u>

PROGRAM STATEMENT
Division of Communications

Mission Statement:

The Communications Division of William Rainey Harper College is concerned with a broadly ranging program of service and direction to the college and the community. Other divisions of the college are served by improving the student's abilities in reading, writing, speaking, and listening. Extra-curricular activities are sponsored by division members for students interested in creative writing and journalism. Instruction and guidance in Spanish, French, and German provides study opportunity for transfer and career student alike. Courses and extra-curricular activities in speech and theater assist the Harper student in meeting the social and educational demands of an oral culture. For those students desiring a career in journalism or a related field, an educationally challenging program in basic journalism is available.

Input Data:

<u>Staff</u>	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Administrative	1	1	1
Instructional (FTE)	31	25	24
Non-academic	3	3	3
Total Staff	<u>35</u>	<u>29</u>	<u>28</u>
Salary cost per staff member	\$16,187	16,522	19,089
Supportive cost per staff member	<u>1,485</u>	<u>1,509</u>	<u>1,614</u>
Total cost per staff member	<u>\$17,672</u>	<u>18,031</u>	<u>20,703</u>

Output Data:

Total course enrollments--8,890. Annual Faculty credit hours--27,642.

Sub Program A

English. 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. Elements: SPE 101, SPE 102, SPE 107, SPE 111, SPE 205, SPE 212.

Sub Program C

Foreign Language. FRN 101, FRN 102, FRN 201, FRN 205, FRN 210, 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. Elements: JNM 130, JNM 131, JNM 133, JNM 134, JNM 234, JNM 235, JNM 236, JNM 237

EDUCATIONAL FUND BUDGET
1974-75
Division of Communications (112)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
112-000-510	Salaries		
112-000-511	Administrative	22,780	
112-000-513	Instructional--Full-time	420,230	
112-000-514	Instructional--Part-time	68,770	
112-000-515	Teaching Associates	7,500	
112-000-516	Office	15,240	
112-000-518	Student Aids	<u>1,700</u>	
	Total Salaries		536,220
112-000-520	Fringe Benefits		
112-000-521	Group Insurance	18,810	
112-000-525	Tuition Reimbursement	1,740	
112-000-528	Professional Expense	<u>2,900</u>	
	Total Fringe Benefits		23,450
112-000-530	Contractual Services		
112-000-532	Educational Consultants	1,300	
112-000-534	Maintenance	<u>250</u>	
	Total Contractual Services		1,550
112-000-540	General Materials and Supplies		
112-000-541	Office	1,000	
112-000-542	Printing and Duplicating	1,700	
112-000-543	Supplies--Instructional	2,000	
112-000-546	Publications and Dues	<u>300</u>	
	Total Gen.Materials and Supplies		5,000
112-000-550	Travel and Meetings		
112-000-551	Local Meetings	400	
112-000-552	Mileage--Local	120	
112-000-554	Travel	<u>3,300</u>	
	Total Travel and Meetings		3,820
112-000-580	Capital Outlay		
112-000-585	Equipment---Office	2,050	
112-000-586	Equip. - Instructional	<u>250</u>	
	Total Capital Outlay		2,300
112-000-590	Other		
112-000-598	Data Processing Service Chg.	<u>7,390</u>	
	Total Other		<u>7,390</u>
	TOTAL DIVISION OF COMMUNICATIONS BUDGET		<u><u>\$579,730</u></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	1972-73	1973-74	1974-75
Administrative	1	1	1
Instructional (FTE)	18.5	20.4	23.7
Professional-Technical	1	1	1
Non-academic	3	3	3
Total Staff	<u>23.5</u>	<u>25.4</u>	<u>28.7</u>
Salary cost per staff member	\$12,300	12,496	12,286
Supportive cost per staff member	5,653	2,801	2,508
Total cost per staff member	<u>\$17,953</u>	<u>15,297</u>	<u>14,794</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: 186; annual student contact hours: 782.

Sub Program B

Electronics Technology. To train students for immediate employment as technicians in the electronics industry. Course enrollments: 448; annual student contact hours: 1,704.

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: 295; annual student contact hours: 1,665.

Sub Program D

Numerical Control Technology. To train students in the specialization required for fully utilizing manufacturing equipment used in automation. Course enrollments: 61; annual student contact hours: 189.

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: 611; annual student contact hours: 3,580.

Sub Program F

Refrigeration and Air Conditioning. To prepare students for immediate employment in the Heating and Air Conditioning industry. Course enrollments: 578; annual student contact hours: 3,171.

EDUCATIONAL FUND BUDGET
1974-75
Division of Engineering (113)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
113-000-510	Salaries		
113-000-511	Administrative	22,930	
113-000-513	Instructional--Full-time	233,250	
113-000-514	Instructional--Part-time	65,620	
113-000-515	Teaching Associates	10,220	
113-000-516	Office	20,580	
113-000-518	Students	<u>5,600</u>	
	Total Salaries		358,200
113-000-520	Fringe Benefits		
113-000-521	Group Insurance	10,500	
113-000-525	Tuition Reimbursement	900	
113-000-528	Professional Expense	<u>1,130</u>	
	Total Fringe Benefits		12,530
113-000-530	Contractual Services		
113-000-534	Maintenance	5,340	
113-000-539	Other	<u>750</u>	
	Total Contractual Services		6,090
113-000-540	General Materials and Supplies		
113-000-541	Office	1,500	
113-000-542	Printing and Duplicating	800	
113-000-543	Supplies--Instructional	15,600	
113-000-544	Materials and Supplies	3,650	
113-000-546	Publications and Dues	<u>200</u>	
	Total Gen.Materials and Supplies		21,750
113-000-550	Travel and Meetings		
113-000-551	Local Meetings	160	
113-000-552	Mileage--Local	400	
113-000-554	Travel	<u>1,900</u>	
	Total Travel and Meetings		2,460
113-000-580	Capital Outlay		
113-000-585	Equipment--Office	230	
113-000-586	Equipment--Instructional	<u>8,460</u>	
	Total Capital Outlay		8,690
113-000-590	Other		
113-000-598	Data Processing Service Chge.	<u>14,880</u>	
	Total Other		<u>14,880</u>
	TOTAL DIVISION OF ENGINEERING BUDGET		<u>\$424,600</u>

PROGRAM STATEMENT
Division of Social Science

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 Social Science curriculum provides a broad base for students who wish to either transfer to four-year institutions, or enter career areas dedicated to public and social service.

Input Data:

Staff	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Administrative	1	1	1
Instructional (FTE)	32.9	27.5	34.7
Non-academic	<u>2</u>	<u>5</u>	<u>5</u>
Total staff	<u>35.9</u>	<u>33.5</u>	<u>40.7</u>
Salary cost per staff member	\$11,514	13,324	11,771
Supportive cost per staff member	<u>1,067</u>	<u>1,182</u>	<u>992</u>
Total cost per staff member	<u>\$12,581</u>	<u>14,506</u>	<u>12,763</u>

Output Data:

Sub Program A

Courses in general education area that include Sociology, Psychology, Geography, Education, History, Political Science, and Anthropology. The respective course enrollments and annual student contact hours are: 2,240 and 6720; 3,240 and 9,720; 65 and 195; 230 and 690; 1370 and 4,110; 530 and 1,590; and 560 and 1,680.

Sub Program B

Criminal Justice. To provide courses for a certificate or an associate in applied science degree and for transfer to four-year colleges and universities. Annual course enrollments: 1,395; annual student contact hours; 4,185.

Sub Program C

Fire Science. To provide courses for a certificate or an associate degree to persons desiring to enter fire service. Annual course enrollments: 180; annual student contact hours: 540.

Sub Program D

Child Development. To provide and maintain a quality program that prepares students to enter the field of child care (care and guidance of children). Course enrollments: 685; annual student contact hours: 2,055.

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). Annual course enrollments: 590; annual student contact hours: 1,770.

Sub Program F

Teacher Aide: To provide courses for a certificate or an associate degree to persons desiring employment as teacher aides (starts Fall, 1974).

EDUCATIONAL FUND BUDGET
1974-75
Division of Social Sciences (114)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
114-000-510	Salaries		
114-000-511	Administrative	20,750	
114-000-513	Instructional--Full-time	340,170	
114-000-514	Instructional--Part-time	104,100	
114-000-516	Office	14,050	
114-000-518	Students	<u>4,500</u>	
	Total Salaries		483,570
114-000-520	Fringe Benefits		
114-000-521	Group Insurance	14,400	
114-000-525	Tuition Reimbursement	1,320	
114-000-528	Professional Expense	<u>1,650</u>	
	Total Fringe Benefits		17,370
114-000-530	Contractual Services		
114-000-532	Educational Consultants	200	
114-000-534	Maintenance	<u>300</u>	
	Total Contractual Services		500
114-000-540	General Materials and Supplies		
114-000-541	Office	1,500	
114-000-542	Printing and Duplicating	2,400	
114-000-543	Supplies--Instructional	850	
114-000-546	Publications and Dues	<u>50</u>	
	Tot.Gen.Materials and Supplies		4,800
114-000-550	Travel and Meetings		
114-000-551	Local Meetings	200	
114-000-552	Mileage--Local	450	
114-000-554	Travel	<u>3,200</u>	
	Total Travel and Meetings		3,850
114-000-580	Capital Outlay		
114-000-585	Equipment--Office	<u>2,010</u>	
	Total Capital Outlay		2,010
114-000-590	Other		
114-000-598	Data Processing Service Chge.	<u>7,390</u>	
	Total Other		<u>7,390</u>
	 TOTAL DIV. OF SOCIAL SCIENCES BUDGET		 <u>\$519,490</u>

PROGRAM STATEMENT
Division of Humanities and Fine Arts

Mission Statement:

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>Staff</u>	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Administrative	1	1	1
Instructional (FTE)	33	20.1	29.3
Professional-Technical	2	5	1
Non-academic	1.5	1.5	1
Total Staff	<u>37.5</u>	<u>27.6</u>	<u>32.3</u>
Salary cost per staff member	\$ 9,528	11,159	12,192
Supportive cost per staff member	1,807	2,034	2,747
Total cost per staff member	<u>\$11,335</u>	<u>13,193</u>	<u>14,939</u>

Output Data:

Sub Program A

Art. The Art course area serves 1,722 student course enrollments over 4,911 annual student contact hours, through eight art courses and two fine arts courses.

Sub Program B

Music. The Music course area serves 1,558 student course enrollments over 3,040 annual student contact hours, through 62 music courses.

Sub Program C

HUM. The Humanities course area serves 478 student course enrollments over 1,434 annual student contact hours, through two Humanities courses.

Sub Program D

PHI. The Philosophy course area serves 1,542 student course enrollments over 4,626 annual student contact hours, through four Philosophy courses.

Sub Program E

FAS. The Fashion Design course area serves 795 student course enrollments over 1,971 annual student contact hours, through sixteen Fashion Design courses.

Sub Program F

IND. The Interior Design course area serves 235 student course enrollments over 1,260 annual student contact hours, through six Interior Design courses.

EDUCATIONAL FUND BUDGET
1974-75
Division of Humanities (115)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
115-000-510	Salaries		
115-000-511	Administrative	22,190	
115-000-513	Instructional--Full-time	273,280	
115-000-514	Instructional--Part-time	89,660	
115-000-515	Teaching Associates	1,000	
115-000-516	Office	6,700	
115-000-518	Students	6,060	
115-000-519	Other--Substitutes	<u>1,000</u>	
	Total Salaries		399,880
115-000-520	Fringe Benefits		
115-000-521	Group Insurance	10,880	
115-000-525	Tuition Reimbursement	1,050	
115-000-528	Professional Expense	<u>1,340</u>	
	Total Fringe Benefits		13,270
115-000-530	Contractual Services		
115-000-532	Educational Consultants	10,100	
115-000-534	Maintenance	4,750	
115-000-539	Other	<u>1,900</u>	
	Total Contractual Services		16,750
115-000-540	General Materials and Supplies		
115-000-541	Office	500	
115-000-542	Printing and Duplicating	1,050	
115-000-543	Supplies--Instructional	12,860	
115-000-546	Publications and Dues	<u>150</u>	
	Total Gen.Materials and Supplies		14,560
115-000-550	Travel and Meetings		
115-000-551	Local Meetings	100	
115-000-552	Mileage--Local	380	
115-000-554	Travel	<u>1,840</u>	
	Total Travel and Meetings		2,320
115-000-560	Fixed Charges		
115-000-561	Rental of Equipment	<u>600</u>	
	Total Fixed Charges		600
115-000-580	Capital Outlay		
115-000-585	Equipment--Office	1,630	
115-000-586	Equipment--Instructional	<u>26,130</u>	
	Total Capital Outlay		27,760
115-000-590	Other		
115-000-598	Data Processing Serv. Chge.	<u>7,390</u>	
	Total Other		<u>7,390</u>
	TOTAL DIVISION OF HUMANITIES BUDGET		<u>\$482,530</u>

PROGRAM STATEMENT
Division of Mathematics and Physical Sciences

Mission Statement:

This division seeks to facilitate the citizen's appreciation and understanding of the role of science and mathematics in a technological society and to foster the acquisition of the scientific skills requisite to the student's career in that society.

Input Data:

Staff	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Administrative	1	1	1
Instructional (FTE)	22.2	24	25.9
Professional-Technical	1	1	1
Non-academic	1	1	1
Total Staff	<u>25.2</u>	<u>27</u>	<u>28.9</u>
Salary cost per staff member	\$12,052	12,410	13,639
Supportive cost per staff member	3,040	2,010	1,597
Total cost per staff member	<u>\$15,092</u>	<u>14,420</u>	<u>15,236</u>

Output Data:

Sub Program A

Mathematics. The Mathematics course area serves 3330 student course enrollments with 10,920 annual student credit hours through 24 mathematic courses.

Sub Program B

Chemistry. The Chemistry course area serves 924 student course enrollments with 3740 annual student credit hours through 11 chemistry courses.

Sub Program C

Geology. The Geology course area serves 300 student course enrollments with 1200 annual student credit hours through four geology courses.

Sub Program D

Physical Science. The Physical Science course area serves 210 student course enrollments with 780 annual student credit hours through three physical science courses.

Sub Program E

Physics. The Physics course area serves 300 student course enrollments with 1320 annual student credit hours through seven physics courses.

EDUCATIONAL FUND BUDGET
1974-75
Division of Math. and Physical Science (116)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
116-000-510	Salaries		
116-000-511	Administrative	20,930	
116-000-513	Instructional--Full-time	272,740	
116-000-514	Instructional--Part-time	90,950	
116-000-516	Office	9,350	
116-000-517	Service	200	
116-000-518	Students	<u>500</u>	
	Total Salaries		394,670
116-000-520	Fringe Benefits		
116-000-521	Group Insurance	10,580	
116-000-525	Tuition Reimbursement	1,020	
116-000-528	Professional Expense	<u>1,270</u>	
	Total Fringe Benefits		12,870
116-000-530	Contractual Services		
116-000-534	Maintenance	<u>2,250</u>	
	Total Contractual Services		2,250
116-000-540	General Materials and Supplies		
116-000-541	Office	1,000	
116-000-542	Printing and Duplicating	700	
116-000-543	Supplies--Instructional	7,200	
116-000-546	Publications and Dues	<u>100</u>	
	Total Gen.Materials & Supplies		9,000
116-000-550	Travel and Meetings		
116-000-551	Local Meetings	20	
116-000-552	Mileage--Local	20	
116-000-554	Travel	2,100	
116-000-556	Vehicle Exp.--Field trip	<u>1,200</u>	
	Total Travel and Meetings		3,340
116-000-580	Capital Outlay		
116-000-585	Equipment--Office	<u>140</u>	
	Total Capital Outlay		140
116-000-590	Other		
116-000-598	Data Processing Service Chge.	<u>18,060</u>	
	Total Other		<u>18,060</u>
	TOTAL DIV. OF MATH AND PHYSICAL SCIENCES BUDGET		<u>\$440,330</u>

PROGRAM STATEMENT
Division of Life and Health Sciences

Mission Statement:

The objective of the Division is to implement a quality program of basic life sciences, physical education, and technical courses to provide a curriculum for students who wish to transfer to four-year institutions, or enter career areas related to allied health or horticulture.

Input Data:

Staff	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Administrative	4	4	2.5
Instructional (FTE)	42.8	49	52.8
Non-academic	4	5	4.5
Total Staff	<u>50.8</u>	<u>58</u>	<u>59.8</u>
Salary cost per staff member	\$10,283	12,234	13,270
Supportive cost per staff member	2,340	1,771	2,886
Total cost per staff member	<u>\$12,623</u>	<u>14,005</u>	<u>16,156</u>

Output Data:

Sub Program A

Biology. Courses in BIO are used as transfer courses and/or support courses for various career programs. Course enrollment 2579; student contact hours 10,018.

Sub Program B

Nursing. Courses in NUR are used to prepare students for LPN or RN certification. Course enrollments 560; student contact hours 8480.

Sub Program C

Dental Hygiene. Courses in DHY prepare students to enter the career field of Dental Hygiene. Course enrollments 572; student contact hours 2490.

Sub Program D

Operating Room Technician. Courses in ORT prepare students to enter the career field of Operating Room Technician. Course enrollment 60; student contact hours 675.

Sub Program E

Medical Laboratory Technician. Courses in MLT prepare a student to enter the career field of Medical Laboratory Technician. Course enrollment 68; student contact hours 936.

Sub Program F

Dietetic Technician. Courses in DIT prepare a student to enter the career field of Dietetic Technician. Course enrollment 146; student contact hours 710.

Sub Program G

Park and Grounds Operations Management. Courses in PKM prepare a student to enter the career field of Management of Park and Grounds Operations. Course enrollment 147; student contact hours 809.

Sub Program H

Physical Education. Courses in PED provide a program that correlates to the basic two-year program at four-year institutions, in addition to offering support courses for general education and career programs. Course enrollments 1245; student contact hours 2560.

EDUCATIONAL FUND BUDGET
1974-75
Division of Life and Health Sciences (117)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
117-000-510	Salaries		
117-000-511	Administrative	59,950	
117-000-513	Instructional--Full-time	606,720	
117-000-514	Instructional--Part-time	96,890	
117-000-516	Office	30,030	
117-000-518	Students	<u>5,800</u>	
	Total Salaries		799,390
117-000-520	Fringe Benefits		
117-000-521	Group Insurance	24,400	
117-000-525	Tuition Reimbursement	1,950	
117-000-528	Professional Expense	<u>2,280</u>	
	Total Fringe Benefits		28,630
117-000-530	Contractual Services		
117-000-532	Educational Consultants	350	
117-000-534	Maintenance	2,330	
117-000-539	Other	<u>22,900</u>	
	Total Contractual Services		25,580
117-000-540	General Materials and Supplies		
117-000-541	Office	2,500	
117-000-542	Printing and Duplicating	2,500	
117-000-543	Supplies--Instructional	46,300	
117-000-546	Publications and Dues	<u>730</u>	
	Total Gen.Materials and Supplies		52,030
117-000-550	Travel and Meetings		
117-000-551	Local Meetings	750	
117-000-552	Mileage--Local	2,900	
117-000-554	Travel	<u>4,010</u>	
	Total Travel and Meetings		7,660
117-000-560	Fixed Charges		
117-000-561	Rental of Equipment	<u>2,120</u>	
	Total Fixed Charges		2,120
117-000-580	Capital Outlay		
117-000-585	Equipment--Office	2,000	
117-000-586	Equipment--Instructional	<u>41,350</u>	
	Total Capital Outlay		43,350
117-000-590	Other		
117-000-598	Data Processing Service Chge.	<u>7,390</u>	
	Total Other		<u>7,390</u>
TOTAL DIV.OF LIFE & HEALTH SCIENCES BUDGET			<u>\$966,150</u>

PROGRAM STATEMENT
Dean of Transfer Programs

Mission Statement:

The purpose of the Office of the Dean of Transfer Programs is to supervise and coordinate the responsibilities of the seven academic division chairmen, supervise the Coordinator of the Learning Laboratory, and to coordinate the curriculum approvals for the transfer programs with the Illinois Community College Board.

Input Data:

Staff	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Administrative	1	1	1
Non-academic	<u>1</u>	<u>1</u>	<u>1</u>
Total Staff	<u>2</u>	<u>2</u>	<u>2</u>
Salary cost per staff member	\$15,276	16,310	15,415
Supportive cost per staff member	<u>7,470</u>	<u>6,195</u>	<u>5,495</u>
Total cost per staff member	<u>\$22,746</u>	<u>22,505</u>	<u>20,910</u>

Output Data:

Sub Program A

Learning Laboratory. The Learning Laboratory is an academic support system available to any student who is experiencing or has a high probability of experiencing academic difficulty at Harper College. During the 1974-75 academic year, it is anticipated that approximately 800 students will be served by the program.

Sub Program B

Direct Administration of Academic Divisions. The primary purpose of the Office of the Dean of Transfer Programs is to serve as a coordination link for the daily academic functions of the college. In this capacity, the Office of the Dean of Transfer Programs coordinates the daily responsibilities of the seven division chairmen. Examples of this function are: coordination of master class schedules, promotions, evaluation of faculty, preparation of budgets, preparation of catalog, requests for data processing reports, etc. Also included is the coordination with the Director of Computer Services in relation to the master schedule and various data processing functions.

Sub Program C

Indirect Administration. The external administration function of the Dean of Transfer Programs is to work with the chief articulation officer of the college in matters pertaining to academic affairs. The office also serves as a coordination link for approvals by the Illinois Community College Board as related to the transfer programs.

EDUCATIONAL FUND BUDGET
1974-75
Dean of Transfer Programs (110)

Expenditures

118-000-000	<u>INSTRUCTIONAL ADMINISTRATION</u>		
118-110-510	Salaries		
118-110-511	Administrative	22,750	
118-110-516	Office	8,080	
118-110-518	Students	<u>1,500</u>	
	Total Salaries		32,330
118-110-520	Fringe Benefits		
118-110-521	Group Insurance	980	
118-110-525	Tuition Reimbursement	60	
118-110-528	Professional Expense	<u>200</u>	
	Total Fringe Benefits		1,240
118-110-530	Contractual Services		
118-110-534	Maintenance	100	
118-110-537	Contractual Office	<u>300</u>	
	Total Contractual Services		400
118-110-540	General Materials and Supplies		
118-110-541	Office	500	
118-110-542	Printing and Duplicating	600	
118-110-546	Publications and Dues	<u>100</u>	
	Tot.Gen.Materials and Supplies		1,200
118-110-550	Travel and Meetings		
118-110-551	Local Meeting Expense	650	
118-110-552	Mileage--Local	100	
118-110-554	Travel	<u>750</u>	
	Total Travel and Meetings		1,500
118-110-580	Capital Outlay		
118-110-585	Equip. - Office	<u>100</u>	
	Total Capital Outlay		100
118-110-590	Other		
118-110-598	Data Processing	<u>5,050</u>	
	Total Other		<u>5,050</u>
	TOTAL DEAN OF TRANSFER PROGRAM BUDGET		<u><u>\$41,820</u></u>

PROGRAM STATEMENT
Director of 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>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Administrative	1	1	1
Instructional (FTE)	3	3	3
Professional-Technical	5	5	4
Non-academic	.75	.5	.75
Total Staff	<u>9.75</u>	<u>9.5</u>	<u>8.75</u>
Salary cost per staff member	\$ 9,513	9,354	11,417
Supportive costs per staff member	1,250	1,687	2,317
Total cost per staff member	<u>\$10,763</u>	<u>11,041</u>	<u>13,734</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

Basic Skills Development. 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, and 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.

Sub Program D

Associate in Liberal Studies. The (ALS) program is an experimental non-traditional alternative to existing degree programs that represents a contractual arrangement between the student and a faculty advisor to specify degree requirements.

EDUCATIONAL FUND BUDGET
1974-75
Learning Lab (115)

Expenditures

118-000-000	<u>INSTRUCTIONAL ADMINISTRATION</u>		
118-115-510	Salaries		
118-115-511	Administrative	19,410	
118-115-513	Instructional--Full-time	48,930	
118-115-514	Instructional--Part-time	9,000	
118-115-515	Teaching Associates	17,380	
118-115-516	Office	5,170	
118-115-518	Students	<u>3,000</u>	
	Total Salaries		102,890
118-115-520	Fringe Benefits		
118-115-521	Group Insurance	3,530	
118-115-525	Tuition Reimbursement	360	
118-115-528	Professional Expense	<u>410</u>	
	Total Fringe Benefits		4,300
118-115-530	Contractual Services		
118-115-532	Educational Consultants	60	
118-115-534	Maintenance	<u>700</u>	
	Total Contractual Services		760
118-115-540	General Materials and Supplies		
118-115-541	Office	450	
118-115-542	Printing and Duplicating	840	
118-115-543	Supplies--Instructional	600	
118-115-546	Publications and Dues	200	
118-115-547	Advertising	<u>300</u>	
	Tot.Gen.Materials and Supplies		2,390
118-115-550	Travel and Meetings		
118-115-554	Travel	<u>900</u>	
	Total Travel		900
118-115-580	Capital Outlay		
118-115-585	Equipment--Office	700	
118-115-586	Equipment--Instructional	<u>3,180</u>	
	Total Capital Outlay		3,880
118-115-590	Other		
118-115-598	Data Processing Service Chge.	<u>5,050</u>	
	Total Other		<u>5,050</u>
	TOTAL LEARNING LAB BUDGET		<u>\$120,170</u>

PROGRAM STATEMENT
Dean of Career Programs

Mission Statement:

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

- | | |
|---|---|
| <u>Pre-vocational
or Exploratory</u> | 1. High school students who have expressed an interest in exploring the career options available at the college. |
| | 2. Out-of-school youth of post high school age, such as recent high school graduates, high school drop-outs, and beginning transfer program drop-outs 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 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 or college credit.

Input Data:

<u>Staff</u>	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Administrative	1	1	1
Non-academic	1	1	1
Total Staff	<u>2</u>	<u>2</u>	<u>2</u>
Salary cost per staff member	\$15,201	15,810	17,545
Supportive cost per staff member	<u>7,915</u>	<u>5,870</u>	<u>5,897</u>
Total cost per staff member	<u>\$23,116</u>	<u>21,680</u>	<u>23,442</u>

Output Data:

Sub Program A

Health Fields. To provide and maintain a quality program that prepares students to enter the allied health field.

Sub Program B

Trade and Technical Fields. To prepare students for immediate employment in a wide variety of industrial settings.

Sub Program C

Business Fields. To provide a comprehensive business education program tailored to the needs of the college community and shaped by the rapidly changing business environment.

Sub Program D

Public Service Fields. To provide a broad base for students who wish to enter career areas dedicated to public service.

EDUCATIONAL FUND BUDGET
1974-75
Dean of Career Programs (120)

Expenditures

118-000-000	<u>INSTRUCTIONAL ADMINISTRATION</u>		
118-120-510	Salaries		
118-120-511	Administrative	27,010	
118-120-516	Office	8,080	
118-120-518	Students	<u>1,000</u>	
	Total Salaries		36,090
118-120-520	Fringe Benefits		
118-120-521	Group Insurance	980	
118-120-525	Tuition Reimbursement	60	
118-120-528	Professional Expense	<u>100</u>	
	Total Fringe Benefits		1,140
118-120-530	Contractual Services		
118-120-534	Maintenance	100	
118-120-537	Contractual Services	<u>300</u>	
	Total Contractual Services		400
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	<u>250</u>	
	Tot.Gen.Materials and Supplies		1,550
118-120-550	Travel and Meetings		
118-120-551	Local Meeting Expense	800	
118-120-552	Mileage--Local	200	
118-120-554	Travel	<u>750</u>	
	Total Travel and Meetings		1,750
118-120-580	Capital Outlay		
118-120-585	Equipment--Office	<u>900</u>	
	Total Capital Outlay		900
118-120-590	Other		
118-120-598	Data Processing Service Chge.	<u>5,050</u>	
	Total Other		<u>5,050</u>
	TOTAL DEAN OF CAREER PROGRAMS BUDGET		<u><u>\$46,880</u></u>

PROGRAM STATEMENT
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:

	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Staff			
Administrative	1	1	1
Non-academic	1	1	1
Total Staff	<u>2</u>	<u>2</u>	<u>2</u>
Salary cost per staff member	\$14,105	14,915	16,520
Supportive costs per staff member	7,478	4,830	3,700
Total cost per staff member	<u>\$21,583</u>	<u>19,745</u>	<u>20,220</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
1974-75
Dean of Continuing Education (130)

Expenditures

118-000-000	<u>INSTRUCTIONAL ADMINISTRATION</u>		
118-130-510	Salaries		
118-130-511	Administrative	24,140	
118-130-516	Office	<u>8,900</u>	
	Total Salaries		33,040
118-130-520	Fringe Benefits		
118-130-521	Group Insurance	970	
118-130-528	Professional Expense	<u>80</u>	
	Total Fringe Benefits		1,050
118-130-530	Contractual Services		
118-130-534	Maintenance	<u>100</u>	
	Total Contractual Services		100
118-130-540	General Materials and Supplies		
118-130-541	Office	150	
118-130-542	Printing and Duplicating	<u>150</u>	
	Tot.Gen.Materials and Supplies		300
118-130-550	Travel and Meetings		
118-130-551	Local Meeting Expense	150	
118-130-552	Mileage--Local	100	
118-130-554	Travel	<u>650</u>	
	Total Travel and Meetings		900
118-130-590	Other		
118-130-598	Data Processing Service Chge.	<u>5,050</u>	
	Total Other		<u>5,050</u>
	TOTAL DEAN OF CONTINUING EDUCATION BUDGET		<u><u>\$40,440</u></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:

Staff	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Administrative	1	1	1
Non-academic	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$
Total staff	<u><u>2</u></u>	<u><u>2</u></u>	<u><u>2</u></u>
Salary cost per staff member	\$20,121	21,830	21,875
Supportive cost per staff member	7,175	7,040	45,945
Total cost per staff member	<u><u>\$27,296</u></u>	<u><u>28,870</u></u>	<u><u>67,820</u></u>
Supportive costs for support services for academic affairs (substitutes, consultants, advertising, printing and duplicating, data processing, and recruitment)	\$40,090	59,310	38,995

Output Data:

Sub Program A

The mission of the Dean of Career Programs is to plan and 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
1974-75
Vice President of Academic Affairs (180)

Expenditures

118-000-000	<u>INSTRUCTIONAL ADMINISTRATION</u>		
118-180-510	Salaries		
118-180-511	Administrative	29,500	
118-180-512	Professional	1,000	
118-180-516	Office	10,000	
118-180-518	Students	3,250	
118-180-519	Other--Substitutes	<u>5,000</u>	
	Total Salaries		48,750
118-180-520	Fringe Benefits		
118-180-521	Group Insurance	970	
118-180-525	Tuition Reimbursement	60	
118-180-528	Professional Expense	<u>100</u>	
	Total Fringe Benefits		1,130
118-180-530	Contractual Services		
118-180-532	Consultants	9,500	
118-180-534	Maintenance	200	
118-180-537	Contractual Office	<u>400</u>	
	Total Contractual Services		10,100
118-180-540	General Materials and Supplies		
118-180-541	Office	1,050	
118-180-542	Printing and Duplicating	20,000	
118-180-546	Publications and Dues	1,300	
118-180-547	Advertising	<u>26,000</u>	
	Tot.Gen.Materials and Supplies		48,350
118-180-550	Travel and Meetings		
118-180-551	Local Meeting Expense	6,000	
118-180-552	Mileage--Local	520	
118-180-554	Travel	2,750	
118-180-555	Recruitment	<u>2,500</u>	
	Total Travel and Meetings		11,770
118-180-580	Capital Outlay		
118-180-585	Equipment--Office	<u>550</u>	
	Total Capital Outlay		550
118-180-590	Other		
118-180-598	Data Processing Service Chg.	<u>14,990</u>	
	Total Other		<u>14,990</u>
	TOTAL VICE PRESIDENT OF ACADEMIC AFFAIRS BUDGET		<u>\$135,640</u>

PROGRAM STATEMENT
Adult and Continuing Education

Mission Statement:

To provide adults with an opportunity to continue their education in programs suited to the expressed needs of the community. In order to satisfy these needs, non-credit and general studies courses of a vocational, job improvement, job entry, hobby, or leisure nature are offered. In addition to these kinds of offerings, credit extension courses from four-year institutions are also provided for those in pursuit of baccalaureate and master degrees.

Input Data:

Staff	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Administrative	1.5	2	2
Instructional (FTE)	10	15	27
Non-academic	<u>1</u>	<u>1</u>	<u>1</u>
Total Staff	<u>12.5</u>	<u>18</u>	<u>30</u>
Salary cost per staff member	\$ 4,890	4,218	2,576
Supportive costs per staff member	<u>2,035</u>	<u>1,917</u>	<u>1,643</u>
Total cost per staff member	<u>\$ 6,925</u>	<u>6,135</u>	<u>4,219</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
1974-75
Adult and Continuing Education (119)

Expenditures

	<u>119-000</u> Reimb. Non-credit <u>Courses</u>	<u>119-200</u> Adult Basic <u>Educa.</u>	<u>119-980</u> Evening Services <u>Admin.</u>	<u>Total</u>
110-000-000	<u>INSTRUCTION</u>			
119-000-510	Salaries			
119-000-511			19,620	19,620
119-000-512		13,610	1,500	15,110
119-000-514	27,360	8,640		36,000
119-000-516			6,540	6,540
119-000-518			2,700	2,700
	27,360	22,250	30,360	79,970
119-000-520	Fringe Benefits			
119-000-521		600	600	1,200
119-000-525		60	60	120
119-000-528		100	100	200
		760	760	1,520
119-000-530	Contract.Serv.			
119-000-532	1,200	300		1,500
119-000-534			200	200
119-000-539	1,500			1,500
	2,700	300	200	3,200
119-000-540	Gen.Mat.& Suppl.			
119-000-541			800	800
119-000-542	2,350	400		2,750
119-000-543	1,550	490		2,040
119-000-546			200	200
	3,900	890	1,000	5,790
119-000-550	Travel & Meetings.			
119-000-551		100	200	300
119-000-552		100	100	200
119-000-554		350	600	950
		550	900	1,450
119-000-560	Fixed Charges			
119-000-561			5,000	5,000
119-000-580	Capital Outlay			
119-000-586	200	200		400
119-000-590	Other			
119-000-598				
		5,000	24,230	29,230
TOTAL CONTINUING EDUCATION BUDGET	34,160	29,950	62,450	126,560

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>	<u>1973-74</u>	<u>1974-75</u>
Administrative	1	1	1
Instructional (FTE)	3	3	3
Non-academic	<u>7.5</u>	<u>7.5</u>	<u>7.5</u>
Total staff	11.5	11.5	11.5
Salary cost per staff member	\$ 8,804	9,894	10,677
Supportive costs per staff member	<u>11,472</u>	<u>9,672</u>	<u>10,844</u>
Total cost per staff member	<u>\$20,276</u>	<u>19,566</u>	<u>21,521</u>

Output Data:

Sub Program A

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

Sub Program B

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
1974-75
Processing Services (121)

Expenditures

120-000-000	<u>LEARNING RESOURCE CENTER</u>		
121-000-510	Salaries		
121-000-511	Administrative	23,970	
121-000-512	Professional	45,800	
121-000-516	Office	53,020	
121-000-518	Students	<u>3,500</u>	
	Total Salaries		126,290
121-000-520	Fringe Benefits		
121-000-521	Group Insurance	4,650	
121-000-525	Tuition Reimbursement	240	
121-000-528	Professional Expense	<u>300</u>	
	Total Fringe Benefits	5,190	5,190
121-000-530	Contractual Services		
121-000-534	Maintenance Service	<u>700</u>	
	Total Contractual Services		700
121-000-540	General Materials and Supplies		
121-000-541	Office	500	
121-000-542	Printing and Duplicating	350	
121-000-543	Supplies	3,000	
121-000-544	Materials	37,300	
121-000-545	Books and Bindings	44,500	
121-000-546	Publications and Dues	20,000	
121-000-549	Other--New Programs	<u>3,000</u>	
	Tot.Gen.Materials and Supplies		108,650
121-000-550	Travel and Meetings		
121-000-551	Travel	<u>800</u>	
	Total Travel and Meetings		800
121-000-560	Fixed Charges		
121-000-561	Equipment--Rental	<u>4,100</u>	
	Total Fixed Charges		4,100
121-000-580	Capital Outlay		
121-000-586	Equip. Ed., Non-reimb.	1,180	
121-000-587	Equip. Ed., Reimb.	<u>580</u>	
	Total Capital Outlay		<u>1,760</u>
	TOTAL PROCESSING SERVICES BUDGET		<u>\$247,490</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	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Administrative	1	1	1
Instructional (FTE)	5.7	5.7	5.7
Professional-Technical	3.4	3.4	4.5
Non-academic	6	6	6.1
Total Staff	<u>16.1</u>	<u>16.1</u>	<u>17.3</u>
Salary cost per staff member	\$ 9,444	9,399	10,208
Supportive costs per staff member	<u>4,267</u>	<u>2,349</u>	<u>2,677</u>
Total cost per staff member	<u>\$13,711</u>	<u>11,748</u>	<u>12,885</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
1974-75
Resources Services (122)

Expenditures

120-000-000	<u>LEARNING RESOURCE CENTER</u>		
122-000-510	Salaries		
122-000-511	Administrative	21,650	
122-000-512	Professional	81,370	
122-000-516	Office	73,590	
122-000-518	Students	<u>10,500</u>	
	Total Salaries		187,110
122-000-520	Fringe Benefits		
122-000-521	Group Insurance	6,980	
122-000-525	Tuition Reimbursement	1,270	
122-000-528	Professional Expense	<u>450</u>	
	Total Fringe Benefits		8,700
122-000-530	Contractual Services		
122-000-534	Maintenance Services	<u>4,500</u>	
	Total Contractual Services		4,500
122-000-540	General Materials and Supplies		
122-000-541	Office	650	
122-000-542	Printing and Duplicating	500	
122-000-544	Materials	10,000	
122-000-545	Books and Bindings	50	
122-000-546	Publications and Dues	50	
122-000-549	Other	<u>7,500</u>	
	Tot. Gen. Materials and Supplies		18,750
122-000-550	Travel and Meetings		
122-000-554	Travel	<u>1,000</u>	
	Total Travel		1,000
122-000-580	Capital Outlay		
122-000-585	Equipment--Office	<u>2,840</u>	
	Total Capital Outlay		<u>2,840</u>
	TOTAL RESOURCES SERVICES BUDGET		<u><u>\$222,900</u></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>	<u>1973-74</u>	<u>1974-75</u>
Instructional (FTE)	2	2	2
Professional-Technical	7	7	0
Non-academic	.2	.4	7.3
Total Staff	<u>9.2</u>	<u>9.4</u>	<u>9.3</u>
Salary cost per staff member	\$ 9,488	9,859	11,205
Supportive costs per staff member	<u>5,222</u>	<u>3,624</u>	<u>3,786</u>
Total cost per staff member	<u>\$14,710</u>	<u>13,483</u>	<u>14,991</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
1974-75
Production Services (123)

Expenditures

120-000-000	<u>LEARNING RESOURCE CENTER</u>		
123-000-510	Salaries		
123-000-512	Professional	35,020	
123-000-516	Office	69,190	
123-000-518	Students	<u>4,500</u>	
	Total Salaries		108,710
123-000-520	Fringe Benefits		
123-000-521	Group Insurance	4,200	
123-000-525	Tuition Reimbursement	540	
123-000-528	Professional Expense	<u>150</u>	
	Total Fringe Benefits		4,890
123-000-530	Contractual Services		
123-000-534	Maintenance Services	<u>2,500</u>	
	Total Contractual Services		2,500
123-000-540	General Materials and Supplies		
123-000-541	Office	300	
123-000-542	Printing and Duplicating	200	
123-000-544	Materials	17,100	
123-000-545	Books and Bindings	50	
123-000-546	Publications and Dues	100	
123-000-549	Other	<u>2,800</u>	
	Tot. Gen. Materials and Supplies		20,550
123-000-550	Travel and Meetings		
123-000-554	Travel	<u>320</u>	
	Total Travel		320
123-000-580	Capital Outlay		
123-000-585	Equipment--Office	920	
123-000-586	Equip. Ed., Non-reimb.	<u>1,530</u>	
	Total Capital Outlay		<u>2,450</u>
	TOTAL PRODUCTION SERVICES BUDGET		<u>\$139,420</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>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Administrative	<u>1</u>	<u>1</u>	<u>1</u>
Non-academic	<u>1</u>	<u>1</u>	<u>1</u>
Total Staff	<u><u>2</u></u>	<u><u>2</u></u>	<u><u>2</u></u>
Salary cost per staff member	\$15,813	16,605	17,860
Supportive costs per staff member	<u>1,827</u>	<u>4,650</u>	<u>3,960</u>
Total cost per staff member	<u><u>\$17,640</u></u>	<u><u>21,255</u></u>	<u><u>21,820</u></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
1974-75
Learning Resource Center Administration (128)

Expenditures

120-000-000	<u>LEARNING RESOURCE CENTER</u>		
128-000-510	Salaries		
128-000-511	Administrative	27,640	
128-000-516	Office	<u>8,080</u>	
	Total Salaries		35,720
128-000-520	Fringe Benefits		
128-000-521	Group Insurance	980	
128-000-525	Tuition Reimbursement	60	
128-000-528	Professional Expense	<u>100</u>	
	Total Fringe Benefits		1,140
128-000-530	Contractual Services		
128-000-534	Maintenance	<u>70</u>	
	Total Contractual Services		70
128-000-540	General Materials and Supplies		
128-000-541	Office	200	
128-000-542	Printing and Duplicating	300	
128-000-546	Publications and Dues	<u>150</u>	
	Total Gen.Materials and Supplies		650
128-000-550	Travel and Meetings		
128-000-551	Local Meeting Expense	140	
128-000-552	Mileage--Local	120	
128-000-554	Travel	<u>750</u>	
	Total Travel and Meetings		1,010
128-000-590	Other		
128-000-598	Data Processing Service Charge	<u>5,050</u>	
	Total Other		<u>5,050</u>
	TOTAL LEARNING RESOURCE CENTER ADMINISTRATION BUDGET		<u>\$43,640</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:

Staff	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Administrative	1	1	1
Professional-Technical	1	1	3
Non-academic	<u>11</u>	<u>11</u>	<u>13</u>
Total Staff	<u>13</u>	<u>13</u>	<u>17</u>
Salary cost per staff member	\$8,451	8,710	9,719
Supportive cost per staff member	<u>1,241</u>	<u>12,683*</u>	<u>10,013*</u>
Total cost per staff member	<u>\$9,692</u>	<u>21,393</u>	<u>19,732</u>

*Method of allocating Data Processing costs changed.

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 credit and continuing education 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
1974-75
Admissions and Records (1)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
131-000-510	Salaries		
131-000-511	Administrative	26,160	
131-000-512	Professional	46,220	
131-000-516	Office	92,840	
131-000-518	Students	<u>1,000</u>	
	Total Salaries		166,220
131-000-520	Fringe Benefits		
131-000-521	Group Insurance	6,660	
131-000-525	Tuition Reimbursement	240	
131-000-528	Professional Expense	<u>300</u>	
	Total Fringe Benefits		7,200
131-000-530	Contractual Services		
131-000-534	Maintenance	650	
131-000-537	Contractual Office	<u>600</u>	
	Total Contractual Services		1,250
131-000-540	General Materials and Supplies		
131-000-541	Office	4,680	
131-000-542	Printing and Duplicating	4,680	
131-000-546	Publications and Dues	<u>200</u>	
	Tot.Gen.Materials and Supplies		9,560
131-000-550	Travel and Meetings		
130-000-552	Mileage--Local	200	
130-000-554	Travel	<u>1,050</u>	
	Total Travel and Meetings		1,250
130-000-580	Capital Outlay		
130-000-585	Equipment--Office	<u>1,450</u>	
	Total Capital Outlay		1,450
130-000-590	Other		
130-000-598	Data Processing Service Charge	<u>148,510</u>	
	Total Other		<u>148,510</u>
	TOTAL ADMISSIONS AND RECORDS BUDGET		<u>\$335,440</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 direct student loan, federal nursing scholarship, federal nursing loan, 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:

Staff	1972-73	1973-74	1974-75
Administrative	1	1	1
Professional-Technical	1	1	1
Non-academic	2.5	2.5	2.5
Total Staff	<u>4.5</u>	<u>4.5</u>	<u>4.5</u>
Salary cost per staff member	\$ 9,886	10,649	11,316
Supportive costs per staff member	<u>1,544</u>	<u>2,418</u>	<u>3,669</u>
Total cost per staff member	<u>\$11,430</u>	<u>13,067</u>	<u>14,985</u>

Output Data:

Sub Program A

Financial Aid Services. To provide services to students on loans, scholarships, and grants in the most efficient manner possible within the philosophical framework that "Students who demonstrate a financial need should not 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. (See Veterans' Cost of Instruction Budget.)

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
1974-75
Placement and Student Aids (2)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
132-000-510	Salaries		
132-000-511	Administrative	22,790	
132-000-512	Professional	9,600	
132-000-516	Office	18,530	
132-000-518	Students	<u>100</u>	
	Total Salaries		51,020
132-000-520	Fringe Benefits		
132-000-521	Group Insurance	2,320	
132-000-525	Tuition Reimbursement	300	
132-000-528	Professional Expense	<u>180</u>	
	Total Fringe Benefits		2,800
132-000-530	Contractual Services		
132-000-534	Maintenance	<u>300</u>	
	Total Contractual Services		300
132-000-540	General Materials and Supplies		
132-000-541	Office	800	
132-000-542	Printing and Duplicating	700	
132-000-546	Publications and Dues	<u>200</u>	
	Tot. Gen. Materials & Supplies		1,700
132-000-550	Travel and Meetings		
132-000-551	Local Meeting Expense	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>310</u>	
	Total Capital Outlay		310
132-000-590	Other		
132-000-598	Data Processing Service Charge	<u>10,450</u>	
	Total Other		<u>10,450</u>
	 TOTAL PLACEMENT AND STUDENT AIDS BUDGET		 <u>\$67,430</u>

PROGRAM STATEMENT
Counseling

Mission Statement:

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

Input Data:

Staff	1972-73	1973-74	1974-75
Administrative	1	1	1
Instructional (FTE)	15	12	14
Counselor/Associates	3	4	3
Non-academic	2.5	2.5	2.5
Total Staff	<u>21.5</u>	<u>19.5</u>	<u>20.5</u>
Salary cost per staff member	\$12,869	14,645	15,959
Supportive cost per staff member	1,507	2,397	2,385
Total cost per staff member	<u>\$14,376</u>	<u>17,042*</u>	<u>18,344</u>

*Data Processing costs included for first time.

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

Educational 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

1974-75
Counseling (3)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
133-000-510	Salaries		
133-000-511	Administrative	22,750	
133-000-513	Counselors	221,710	
133-000-514	Part-time--Counselors	41,760	
133-000-515	Counselor Associates	23,310	
133-000-516	Office	17,640	
133-000-518	Students	<u>9,500</u>	
	Total Salaries		336,670
133-000-520	Fringe Benefits		
133-000-521	Group Insurance	11,740	
133-000-525	Tuition Reimbursement	1,080	
133-000-528	Professional Expense	<u>1,800</u>	
	Total Fringe Benefits		14,620
133-000-530	Contractual Services		
133-000-534	Maintenance	250	
133-000-537	Contractual Office	<u>2,700</u>	
	Total Contractual Services		2,950
133-000-540	General Materials and Supplies		
133-000-541	Office	2,000	
133-000-542	Printing and Duplicating	1,400	
133-000-546	Publications and Dues	100	
133-000-549	Other, Voc. Lib.	<u>1,000</u>	
	Tot. Gen. Materials and Supplies		4,500
133-000-550	Travel and Meetings		
133-000-551	Local Meeting Expense	300	
133-000-552	Mileage--Local	150	
133-000-554	Travel	<u>3,600</u>	
	Total Travel and Meetings		4,050
133-000-580	Capital Outlay		
133-000-585	Equipment--Office	<u>410</u>	
	Total Capital Outlay		410
133-000-590	Other		
133-000-598	Data Processing Service Charge	<u>12,860</u>	
	Total Other		<u>12,860</u>
	TOTAL COUNSELING BUDGET		<u>\$376,060</u>

EDUCATIONAL FUND BUDGET

1974-75

Counseling (3)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
133-000-510	Salaries		
133-000-511	Administrative	22,750	
133-000-513	Counselors	221,710	
133-000-514	Part-time--Counselors	41,760	
133-000-515	Counselor Associates	23,310	
133-000-516	Office	17,640	
133-000-518	Students	<u>9,500</u>	
	Total Salaries		336,670
133-000-520	Fringe Benefits		
133-000-521	Group Insurance	11,740	
133-000-525	Tuition Reimbursement	1,080	
133-000-528	Professional Expense	<u>1,800</u>	
	Total Fringe Benefits		14,620
133-000-530	Contractual Services		
133-000-534	Maintenance	250	
133-000-537	Contractual Office	<u>2,700</u>	
	Total Contractual Services		2,950
133-000-540	General Materials and Supplies		
133-000-541	Office	2,000	
133-000-542	Printing and Duplicating	1,400	
133-000-546	Publications and Dues	100	
133-000-549	Other, Voc. Lib.	<u>1,000</u>	
	Tot. Gen. Materials and Supplies		4,500
133-000-550	Travel and Meetings		
133-000-551	Local Meeting Expense	300	
133-000-552	Mileage--Local	150	
133-000-554	Travel	<u>3,600</u>	
	Total Travel and Meetings		4,050
133-000-580	Capital Outlay		
133-000-585	Equipment--Office	<u>410</u>	
	Total Capital Outlay		410
133-000-590	Other		
133-000-598	Data Processing Service Charge	<u>12,860</u>	
	Total Other		<u>12,860</u>
	TOTAL COUNSELING BUDGET		<u>\$376,060</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.

Input Data:

Staff	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Administrative	1	1	0.5
Instructional (FTE)	0.5	0.5	0
Professional-Technical	0	0	1.5
Non-academic	<u>1</u>	<u>1</u>	<u>1</u>
Total Staff	<u>2.5</u>	<u>2.5</u>	<u>3.0</u>
Salary cost per staff member	\$10,064	10,872	9,044
Supportive cost per staff member	<u>1,172</u>	<u>1,316</u>	<u>1,580</u>
Total cost per staff member	<u>\$11,236</u>	<u>12,188</u>	<u>10,624</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
1974-75
Environmental Health (100)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
133-100-510	Salaries		
133-100-511	Administrative	8,060	
133-100-514	Part-time Counselors	12,480	
133-100-516	Office	<u>6,590</u>	
	Total Salaries		27,130
133-100-520	Fringe Benefits		
133-100-521	Group Insurance	1,350	
133-100-525	Tuition Reimbursement	60	
133-100-528	Professional Expense	<u>100</u>	
	Total Fringe Benefits		1,510
133-100-530	Contractual Services		
133-100-537	Contractual Office	<u>320</u>	
	Total Contractual Services		320
133-100-540	General Materials and Supplies		
133-100-541	Office	300	
133-100-542	Printing and Duplicating	300	
133-100-543	Supplies--Medical	800	
133-100-546	Publications and Dues	200	
133-100-549	Other, Voc.Lib.	<u>300</u>	
	Total Gen.Materials and Supplies		1,900
133-100-550	Travel and Meetings		
133-100-551	Local Meeting Expense	50	
133-100-554	Travel	<u>500</u>	
	Total Travel and Meetings		550
133-100-580	Capital Outlay		
133-100-585	Equipment--Office	<u>460</u>	
	Total Capital Outlay		<u>460</u>
	TOTAL ENVIRONMENTAL HEALTH BUDGET		<u>\$31,870</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>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Administrative	1	1	1
Professional-Technical	1	1	1
Non-academic	1	1	1
Total Staff	<u>3</u>	<u>3</u>	<u>3</u>
Salary cost per staff member	\$11,370	11,580	12,736
Supportive cost per staff member	1,846	1,477	2,200
Total cost per staff member	<u>\$13,216</u>	<u>13,057</u>	<u>14,936</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 to 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
1974-75
Student Activities (4)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
134-000-510	Salaries		
134-000-511	Administrative	21,470	
134-000-512	Professional	9,540	
134-000-516	Office	7,200	
134-000-518	Students	<u>1,500</u>	
	Total Salaries		39,710
134-000-520	Fringe Benefits		
134-000-521	Group Insurance	1,580	
134-000-525	Tuition Reimbursement	120	
134-000-528	Professional Expense	<u>150</u>	
	Total Fringe Benefits		1,850
134-000-530	Contractual Services		
134-000-534	Maintenance	<u>300</u>	
	Total Contractual Services		300
134-000-540	General Materials and Supplies		
134-000-541	Office	450	
134-000-542	Printing and Duplicating	950	
134-000-546	Publications and Dues	200	
134-000-547	Advertising	<u>100</u>	
	Tot. Gen. Materials and Supplies		1,700
134-000-550	Travel and Meetings		
134-000-551	Local Meeting Expense	50	
134-000-552	Mileage--Local	50	
134-000-554	Travel	<u>600</u>	
	Total Travel and Meetings		700
134-000-580	Capital Outlay		
134-000-585	Equipment--Office	<u>550</u>	
	Total Capital Outlay		<u>550</u>
	TOTAL STUDENT ACTIVITIES BUDGET		<u>\$44,810</u>

PROGRAM STATEMENT
Scholarships/Grants/Loans

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
1974-75
Scholarships/Grants/Loans (5)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
135-000-590	Other		
135-000-592	Student Grants, Scholarships	<u>24,330</u>	
	Total Other		<u>24,330</u>
	 TOTAL SCHOLARSHIPS/GRANTS/LOANS BUDGET		 <u>\$24,330</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.
3. Off-campus work experiences in fields related to their college major.

EDUCATIONAL FUND BUDGET
1973-74
Student Employment (6)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
136-000-590	Other		
136-000-591	College Work Study	<u>15,000</u>	
	Total Other		<u>15,000</u>
	TOTAL STUDENT EMPLOYMENT BUDGET		<u>\$15,000</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, food service, health services and hearing impaired services, and to the community through the community counseling center.

Input Data:

Staff	1972-73	1973-74	1974-75
Administrative	1	1	1
Professional-Technical	1	1	1
Non-academic	<u>1</u>	<u>1</u>	<u>1</u>
Total staff	<u>3</u>	<u>3</u>	<u>3</u>
Salary cost per staff member	\$ 9,250	10,167	11,490
Supportive costs per staff member	4,556	2,343	2,307
Total cost per staff member	<u>\$13,806</u>	<u>12,510</u>	<u>13,797</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 students, 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.

Sub Program G

Health and Hearing Impaired. To provide health services to students and staff, and to provide educational and supportive services to hearing impaired students.

EDUCATIONAL FUND BUDGET
1974-75
Dean--Student Services (7)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
137-000-510	Salaries		
137-000-511	Administrative	16,550	
137-000-512	Professional	9,510	
137-000-516	Office	8,410	
137-000-518	Students	<u>500</u>	
	Total Salaries		34,970
137-000-520	Fringe Benefits		
137-000-521	Group Insurance	1,580	
137-000-525	Tuition Reimbursement	120	
137-000-528	Professional Expense	<u>150</u>	
	Total Fringe Benefits		1,850
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	350	
137-000-542	Printing and Duplicating	400	
137-000-546	Publications and Dues	100	
137-000-549	Other, Voc. Lib.	<u>2,000</u>	
	Tot.Gen.Materials and Supplies		2,850
137-000-550	Travel and Meetings		
137-000-551	Local Meeting Expense	150	
137-000-552	Mileage--Local	100	
137-000-554	Travel	<u>900</u>	
	Total Travel and Meetings		1,150
137-000-580	Capital Outlay		
137-000-585	Equipment--Office	<u>270</u>	
	Total Capital Outlay		<u>270</u>
	TOTAL DEAN OF STUDENT SERVICES BUDGET		<u>\$41,390</u>

PROGRAM STATEMENT
Hearing Impaired Program

Mission Statement:

This cost center is accountable to Hearing Impaired Students to:

1. Enable them to take courses for personal information and enrichment.
2. Provide them the opportunity to enter a career program to prepare for their vocational choice.
3. Allow those students who desire a four-year college degree to pursue such a degree.

Input Data:

<u>Staff</u>	<u>1974-75</u>
Administrative	.5
Instructional	1
Professional-technical	2
Non-academic	0
Total Staff	<u>3.5</u>
Salary cost per staff member	\$7,723
Supportive cost per staff member	371
Total cost per staff member	<u>\$8,094</u>

Output Data:

Sub Program A

Orientation and Registration. To provide an opportunity for the Hearing Impaired Student to receive orientation to the college community and assistance with course selection.

Sub Program B

Educational Assistance. To offer tutoring for each course for the Hearing Impaired, as well as specific self-contained courses to meet the educational needs of the Hearing Impaired.

Sub Program C

Supportive Services. To make interpretive and note-taker services available for every class in which the Hearing Impaired Student is enrolled.

Sub Program D

Public Relations. To plan on-going articulation meetings with high schools and other organizations which serve the Hearing Impaired.

Sub Program E

Funding. To explore additional areas of financial support for the program.

EDUCATIONAL FUND BUDGET
1974-75
Hearing Impaired Student Program (100)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
137-100-510	Salaries		
137-100-511	Administrative	9,560	
137-100-512	Professional	6,900	
137-100-516	Office	10,570	
137-100-518	Students	<u>1,300</u>	
	Total Salaries		<u>28,330</u>
	 TOTAL HEARING IMPAIRED STUDENT PROGRAM BUDGET		 <u><u>\$28,330</u></u>

PROGRAM STATEMENT
Vice President of Student Affairs

Mission Statement:

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

Input Data:

<u>Staff</u>	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Administrative	1	1	1
Instructional (FTE)	0.75	0.75	0.75
Non-academic	1	1	1
Total Staff	<u>2.75</u>	<u>2.75</u>	<u>2.75</u>
Salary cost per staff member	\$115,716	16,284	17,407
Supportive cost per staff member	88,487	<u>20,341</u>	<u>25,723</u>
Total cost per staff member	<u>\$104,203</u>	<u>36,625*</u>	<u>43,130*</u>

*Data Processing costs allocated on a different basis.

Output Data:

Sub Program A - Counseling. To provide 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 students, 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 educational 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 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.

Sub Program H - Environmental Health. The objective of the office of environmental health is 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.

Sub Program I - Hearing Impaired Program. To provide health services to students and staff and to provide educational and supportive services to hearing impaired students.

Sub Program J - Planning and Research. To provide and to coach others in providing information for management in the planning and operation of Harper College.

EDUCATIONAL FUND BUDGET
1974-75
Vice President of Student Affairs (8)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
138-000-510	Salaries		
138-000-511	Administrative	29,840	
138-000-514	Counselors--Part-time	9,000	
138-000-516	Office	9,030	
138-000-518	Students	<u>1,000</u>	
	Total Salaries		48,870
138-000-520	Fringe Benefits		
138-000-521	Group Insurance	980	
138-000-525	Tuition Reimbursement	60	
138-000-528	Professional Expense	<u>100</u>	
	Total Fringe Benefits		1,140
138-000-530	Contractual Services		
138-000-532	Consultants	5,200	
138-000-534	Maintenance	<u>50</u>	
	Total Contractual Services		5,250
138-000-540	General Materials and Supplies		
138-000-541	Office	250	
138-000-542	Printing and Duplicating	2,500	
138-000-546	Publications and Dues	300	
138-000-547	Advertising	<u>5,750</u>	
	Tot. Gen. Materials and Supplies		8,800
138-000-550	Travel and Meetings		
138-000-551	Local Meeting Expense	2,500	
138-000-552	Mileage--Local	50	
138-000-554	Travel	1,000	
138-000-555	Recruitment	<u>500</u>	
	Total Travel and Meetings		4,050
138-000-590	Other		
138-000-597	Subsidy Inter-Coll. Athletics	<u>50,500</u>	
	Total Other		<u>50,500</u>
	TOTAL VICE PRESIDENT OF STUDENT AFFAIRS BUDGET		<u>\$118,610</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:

Staff	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Administrative	2.0	1	1
Non-academic	<u>1.3</u>	<u>2</u>	<u>2</u>
Total Staff	<u>3.3</u>	<u>3</u>	<u>3</u>
Salary cost per staff member	\$18,457	20,087	19,133
Supportive cost per staff member	<u>10,478</u>	<u>7,216</u>	<u>9,684</u>
Total cost per staff member	<u>\$28,935</u>	<u>27,303</u>	<u>28,817</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 1974-75.

1. Review and update the College's Long Range Plan and develop a five year plan for each area of the College.
2. Explore the development of new cooperative agreements in career education.
 - a. Explore the development of new agreements with surrounding community colleges.
 - b. Finalize cooperative agreements and special legislative changes necessary to the establishment of a cooperative Power Mechanics Program within the district.
3. Continue to review and refine the teaching evaluation system in order to provide more valid information for promotion, retention, non-retention, tenure, development and salary decisions.
4. Maintain a ratio of part-time day faculty contact hours to the total full-time day contact hours that will not exceed 15%.
5. Expand the educational offerings of Adult and Continuing Education programs with special emphasis on programs for women, aging citizens, business/industrial managers, and public service areas.
6. Explore and develop honors program in the area of general education offerings of the College.
7. Conduct external audits of the following College functions, and review and implement appropriate recommendations presented by the consulting audit teams: Finance, Accounting, Communications Division, Food Service Programs.

8. Conduct studies related to the conservation of natural and utility resources and their efficient use at Harper College.
9. Review and refine the preventive maintenance system on a facility-wide basis, programmed in all Physical Plant operating areas.
10. Establish a task force to identify desired outcomes from the Student Affairs area with emphasis on the investigation of measurement techniques, and to recommend a plan for the development of a system to collect data.
11. Develop a systems manual for the Business Affairs area as a preliminary step to further use of the Computer Center.
12. Prepare a plan and make recommendation for the consolidation of the total personnel function of the College.
13. Manage the total institutional operation of the College for 5444 FTE students at a cost not to exceed \$1750 per student during fiscal year 1974-75.
Sub-total breakdown as follows:

Educational Fund -	\$1465
Building Fund -	\$ 285
14. Identify additional specific areas of the College in accounting for indirect expenses in major cost centers, and move toward the implementation of this aspect of unit cost accountability during fiscal year 1974-75.
15. Reach a decision concerning the feasibility of proposing revenue changes during fiscal year 1974-75.
16. Adopt and implement an operational five-year plan for computer services for all areas of the College.
17. Adopt and implement an affirmative action plan for the College.
18. Develop a cost simulation model to project and analyze future costs.
19. Continue the implementation of a programming, planning, budgeting system (PPBS) including:
 - a. Fully implement the annual planning guide (PERT).
 - b. Integrate goal setting with the budget process.
 - c. Implement appropriate concepts of WICHE and NCHEMS dealing with management systems.
20. Review the adequacy of the existing long-range capital funding plan for equipment and facilities by validating enrollment projections and studying specialized programs and services anticipated at this location.
 - a. Continue to study 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 and educational needs.
 - c. Continue seeking required governmental agency approval of Phase II-C, and move selected and appropriate proposed buildings in this phase through the construction document stage.

- d. In cooperation with government agencies, plan through schematic design the remaining construction phases of the existing Master Plan, as appropriate.
 - e. Interact and work cooperatively with the governmental agencies involved in approvals for capital funding.
21. Improve and evaluate the following organization development programs:
 - a. Faculty Development
 - b. Administrative Development
 - c. Classified and Staff Development
 22. Study potential new methods for accounting for student tuition.
 23. Study and clarify academic advising procedures, including advising in cluster centers.
 24. Increase the awareness program consistent with the College's long range planning assumptions.
 25. Continue to develop longitudinal enrollment trends of potential Harper students. The data will include information by township, high school, in-district, out-of-district, age distribution, credit, non-credit, race, sex.
 26. Study the findings of the Spanish-American Study and implement appropriate new programs for the Spanish Speaking community.
 27. Explore and develop the highest priority new career programs and submit a plan with budget for the 1975-76 academic year.
 28. Review and evaluate existing courses, programs, and services for cost effectiveness and eliminate those for which there is insufficient demand.

EDUCATIONAL FUND BUDGET
1974-75
President and Board of Trustees (1)

Expenditures

180-000-000	<u>GENERAL ADMINISTRATION</u>		
181-000-510	Salaries		
181-000-511	Administrative	40,900	
181-000-516	Office	<u>16,500</u>	
	Total Salaries		57,400
181-000-520	Fringe Benefits		
181-000-521	Group Insurance	4,950	
181-000-525	Tuition Reimbursement	<u>200</u>	
	Total Fringe Benefits		5,150
181-000-530	Contractual Services		
181-000-534	Maintenance	500	
181-000-537	Contractual Office	<u>400</u>	
	Total Contractual Services		900
181-000-540	General Materials and Supplies		
181-000-541	Office	3,000	
181-000-542	Printing and Duplicating	1,500	
181-000-546	Publications and Dues	7,000	
181-000-549	Other	<u>500</u>	
	Tot.Gen.Materials and Supplies		12,000
181-000-550	Travel and Meetings		
181-000-551	Local Meeting Expense	4,000	
181-000-554	Travel	<u>7,000</u>	
	Total Travel		<u>11,000</u>
	TOTAL PRESIDENT AND BOARD OF TRUSTEES BUDGET		<u>\$86,450</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 oriented and are accomplished in a manner consistent with good business practices.

Input Data:

	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Staff			
Administrative	1	1	1
Professional-Technical	1	1	1
Non-academic	2	2	2
Total Staff	<u>4</u>	<u>4</u>	<u>4</u>
Salary cost per staff member	\$10,674	11,110	11,960
Supportive cost per staff member	1,626	1,515	1,660
Total cost per staff member	<u>\$12,300</u>	<u>12,625</u>	<u>13,620</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 the necessary reports, budgets, and applications for submission to various state agencies for new products.

Sub Program B

Facilities Inventory and Utilization Reports. Supplies input data directly and/or coordinates the input of data to keep these reports current.

Sub Program C

Other Reports. Prepares statewide Space Survey, Annual Facilities Funding Request, and Master Plan update.

Sub Program D

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 E

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

EDUCATIONAL FUND BUDGET
1974-75
Director of Business Services (100)

Expenditures

180-000-000	<u>GENERAL ADMINISTRATION</u>		
182-100-510	Salaries		
182-100-511	Administrative	21,020	
182-100-512	Professional	13,290	
182-100-516	Office	<u>13,520</u>	
	Total Salaries		47,830
182-100-520	Fringe Benefits		
182-100-521	Group Insurance	2,400	
182-100-525	Tuition Reimbursement	450	
182-100-528	Professional Expense	<u>100</u>	
	Total Fringe Benefits		2,950
182-100-530	Contractual Services		
182-100-533	Architectural	500	
182-100-534	Maintenance	<u>100</u>	
	Total Contractual Services		600
182-100-540	General Materials & Supplies		
182-100-541	Office	950	
182-100-542	Printing and Duplicating	500	
182-100-546	Publications and Dues	100	
182-100-547	Advertising	<u>1,000</u>	
	Total Gen. Materials & Supplies		2,550
182-100-550	Travel and Meetings		
182-100-552	Mileage--Local	50	
182-100-554	Travel	<u>500</u>	
	Total Travel and Meetings		<u>550</u>
	TOTAL DIR. OF BUSINESS SERVICES BUDGET		<u>\$54,480</u>

PROGRAM STATEMENT
Director of Finance

Mission Statement:

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

Input Data:

	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Staff			
Administrative	1	1	1
Non-academic	4.4	4	4.4
Total Staff	<u>5.4</u>	<u>5</u>	<u>5.4</u>
Salary cost per staff member	\$ 8,485	9,502	9,607
Supportive cost per staff member	1,919	1,522	1,915
Total cost per staff member	<u>\$10,404</u>	<u>11,024</u>	<u>11,522</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 prepare 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
1974-75
Director of Finance (200)

Expenditures

180-000-000	<u>GENERAL ADMINISTRATION</u>		
182-200-510	Salaries		
182-200-511	Administrative	21,480	
182-200-516	Office	30,400	
182-200-518	Students	<u>2,870</u>	
	Total Salaries		54,750
182-200-520	Fringe Benefits		
182-200-521	Group Insurance	1,730	
182-200-525	Tuition Reimbursement	200	
182-200-528	Professional Expense	<u>100</u>	
	Total Fringe Benefits		2,030
182-200-530	Contractual Services		
182-200-534	Maintenance	350	
182-200-537	Contractual Office	<u>200</u>	
	Total Contractual Services		550
182-200-540	General Materials and Supplies		
182-200-541	Office	2,600	
182-200-542	Printing and Duplicating	800	
182-200-546	Publications and Dues	<u>100</u>	
	Tot. Gen. Materials and Supplies		3,500
182-200-550	Travel and Meetings		
182-200-551	Local Meeting Expense	30	
182-200-552	Mileage--Local	30	
182-200-554	Travel	<u>500</u>	
	Total Travel and Meetings		560
182-200-560	Fixed Charges		
182-200-561	Rental of Equipment	<u>300</u>	
	Total Fixed Charges		300
182-200-580	Capital Outlay		
182-200-585	Equipment--Office	<u>530</u>	
	Total Capital Outlay		<u>530</u>
	TOTAL DIRECTOR OF FINANCE BUDGET		<u>\$62,220</u>

PROGRAM STATEMENT
Director of Accounting and Systems

Mission Statement:

The Director of Accounting and 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>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Staff			
Administrative	<u>1</u>	<u>1</u>	<u>1</u>
Non-academic	<u>8</u>	<u>8.5</u>	<u>8</u>
Total Staff	<u>9</u>	<u>9.5</u>	<u>9</u>
Salary cost per staff member	\$ 7,969	7,969	9,250
Supportive cost per staff member	<u>15,985</u>	<u>8,054</u>	<u>10,765</u>
Total cost per staff member	<u>\$23,954</u>	<u>16,023</u>	<u>20,015</u>

Output Data:

Sub Program A

Accounting Systems. To manage accounting system in accordance with generally accepted accounting principles and guidelines established by the Illinois Community College Board.

Sub Program B

Financial Information. To prepare monthly financial statements for all funds and detailed financial statements for all cost centers. To prepare special financial reports as needed.

Sub Program C

Systems Planning. To implement, direct, and coordinate a system for a computerized financial accounting system. To develop and implement a systems manual for the Business Affairs area.

Sub Program D

Disbursements. To process all approved disbursements and charge various cost centers for the expense. To process the bi-monthly payroll and insure safeguards to protect the validity of the payroll system.

Sub Program E

Auditing. To coordinate the annual audit with the external auditors. To provide the necessary financial information as needed to complete the auditing requirements for the State of Illinois and the requirements of the local district.

EDUCATIONAL FUND BUDGET
1974-75
Director of Accounting and Systems (300)

Expenditures

180-000-000	<u>GENERAL ADMINISTRATION</u>		
182-300-510	Salaries		
182-300-511	Administrative	19,460	
182-300-516	Office	63,800	
182-300-518	Students	<u>4,750</u>	
	Total Salaries		88,010
182-300-520	Fringe Benefits		
182-300-521	Group Insurance	3,600	
182-300-525	Tuition Reimbursement	240	
182-300-528	Professional Expense	<u>100</u>	
	Total Fringe Benefits		3,940
182-300-530	Contractual Services		
182-300-534	Maintenance	350	
182-300-537	Contractual Office	<u>250</u>	
	Total Contractual Services		600
182-300-540	General Materials and Supplies		
182-300-541	Office	2,800	
182-300-542	Printing and Duplicating	800	
182-300-546	Publications and Dues	100	
182-300-547	Advertising	<u>70</u>	
	Tot. Gen. Materials and Supplies		3,770
182-300-550	Travel and Meetings		
182-300-552	Mileage--Local	30	
182-300-554	Travel	<u>500</u>	
	Total Travel and Meetings		530
182-300-560	Fixed Charges		
182-300-561	Rental of Equipment	<u>9,850</u>	
	Total Fixed Charges		9,850
182-300-580	Capital Outlay		
182-300-585	Equipment--Office	<u>1,240</u>	
	Total Capital Outlay		1,240
182-300-590	Other		
182-300-598	Data Proc. Service Charge	<u>72,210</u>	
	Total Other		<u>72,210</u>
	TOTAL DIRECTOR OF ACCOUNTING AND SYSTEMS BUDGET		<u>\$180,150</u>

PROGRAM STATEMENT
Director of Personnel Services

Mission Statement:

In order to maximize each student's opportunity to learn and develop, qualified college staffing must be provided and modern personnel practices implemented.

Input Data:

<u>Staff</u>	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Administrative	1	1	1
Non-academic	2	2	5
Total Staff	<u>3</u>	<u>3</u>	<u>6</u>
Salary cost per staff member	\$10,006	10,963	10,776
Supportive cost per staff member	4,572	3,770	2,571
Total cost per staff member	<u>\$14,578</u>	<u>14,733</u>	<u>13,347</u>

Output Data:

Sub Program A

Recruitment and Staffing. To provide qualified applicants to staff all positions within the college.

Sub Program B

Wage and Salary Administration. To establish and maintain a competitive compensation program for all 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 applicable to all college staff.

EDUCATIONAL FUND BUDGET
1974-75
 Director of Personnel (400)

Expenditures

180-000-000	<u>GENERAL ADMINISTRATION</u>		
182-400-510	Salaries		
182-400-511	Administrative	20,850	
182-400-512	Professional	12,600	
182-400-516	Office	<u>31,200</u>	
	Total Salaries		64,650
182-400-520	Fringe Benefits		
182-400-521	Group Insurance	2,850	
182-400-525	Tuition Reimbursement	300	
182-400-528	Professional Expense	<u>100</u>	
	Total Fringe Benefits		3,250
182-400-530	Contractual Services		
182-400-532	Educational	1,300	
182-400-534	Maintenance	200	
182-400-537	Contractual Office	300	
182-400-539	Other	<u>300</u>	
	Total Contractual Services		2,100
182-400-540	General Materials and Supplies		
182-400-541	Office	1,000	
182-400-542	Printing and Duplicating	750	
182-400-546	Publications and Dues	1,310	
182-400-547	Advertising	<u>4,500</u>	
	Tot. Gen. Materials and Supplies		7,560
182-400-550	Travel and Meetings		
182-400-551	Local Meeting Expense	100	
182-400-552	Mileage--Local	100	
182-400-554	Travel	<u>500</u>	
	Total Travel and Meetings		700
182-400-580	Capital Outlay		
182-400-585	Equipment--Office	<u>1,820</u>	
	Total Capital Outlay		<u>1,820</u>
	TOTAL DIRECTOR OF PERSONNEL BUDGET		<u>\$80,080</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.

<u>Input Data:</u>	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Staff			
Administrative	1	1	1
Non-academic	<u>1</u>	<u>1</u>	<u>1</u>
Total Staff	<u>2</u>	<u>2</u>	<u>2</u>
Salary cost per staff member	\$19,554	20,535	23,150
Supportive cost per staff member	<u>4,690</u>	<u>3,100</u>	<u>3,915</u>
Total cost per staff member	<u>\$24,244</u>	<u>23,635</u>	<u>27,065</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

Computer Services. To provide a comprehensive computing facility supporting academic and administrative programs comprehending both current and long-range needs.

Sub Program E

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 F

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 G

Personnel Services. To provide well balanced personnel services that foster employee satisfaction based upon modern personnel practices.

EDUCATIONAL FUND BUDGET
1974-75
Vice President of Business Affairs (980)

Expenditures

180-000-000	<u>GENERAL ADMINISTRATION</u>		
182-980-510	Salaries		
182-980-511	Administrative	32,910	
182-980-516	Office	13,040	
182-980-519	Other	<u>350</u>	
	Total Salaries		46,300
182-980-520	Fringe Benefits		
182-980-521	Group Insurance	970	
182-980-528	Professional Expense	<u>30</u>	
	Total Fringe Benefits		1,000
182-980-530	Contractual Services		
182-980-534	Maintenance	<u>400</u>	
	Total Contractual Services		400
182-980-540	General Materials & Supplies		
182-980-541	Office	400	
182-980-542	Printing and Duplicating	3,500	
182-980-546	Publications and Dues	<u>600</u>	
	Total Gen. Materials & Supplies		4,500
182-980-550	Travel and Meetings		
182-980-551	Local Meeting Expense	100	
182-980-552	Mileage--Local	150	
182-980-554	Travel	1,000	
182-980-559	Other	<u>400</u>	
	Total Travel and Meetings		1,650
182-980-580	Capital Outlay		
182-980-585	Equipment--Office	<u>280</u>	
	Total Capital Outlay		<u>280</u>
	TOTAL VICE PRESIDENT OF BUSINESS AFFAIRS BUDGET		<u>\$54,130</u>

PROGRAM STATEMENT
Institutional Communications

Mission Statement:

As a staff function of the Office of College Relations, the Office of Institutional Communications gives support in coordinating the information program of the college by communicating and interpreting institutional goals among the college's various publics (students and faculty, parents of students, alumni, local governments, educational institutions, churches, business and industry, and the general citizenry) through the news media, exhibits, special events, publications, and the use of college facilities by community groups and organizations.

Input Data:

<u>Staff</u>	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Administrative	1	1	1
Professional Technical	.5	-1/3	-1/2
Non-academic	3*	2-4/5	1-4/5
Total Staff	<u>4.5*</u>	<u>4.1</u>	<u>3.3</u>

*Based on budget approval of new staffing request.

Salary cost per staff member	\$ 9,522	9,556	10,898
Supportive cost per staff member	7,643	10,288	18,356
Total cost per staff member	<u>\$17,165</u>	<u>19,844</u>	<u>29,254</u>

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 provide direction, management and evaluation for such publications as President's Report, catalog, course schedules, admissions pieces, and other institutional print pieces used in a major public relations way; to provide copy-writing and editing services for the same publications, and as time permits, for those other publications required by administrative offices.

Sub Program C

Mailing List System. To update and maintain a mailing list system for use by administrative offices of various publics within the college district; to service requests for output from the system; to provide assistance in mailings on behalf of the Educational Foundation and a proposed alumni recordkeeping system.

EDUCATIONAL FUND BUDGET
1974-75
Institutional Communications (3)

Expenditures

180-000-000	<u>GENERAL ADMINISTRATION</u>		
183-000-510	Salaries		
183-000-511	Administrative	16,310	
183-000-512	Professional	4,760	
183-000-516	Office	14,900	
183-000-518	Students	<u>3,200</u>	
	Total Salaries		39,170
183-000-520	Fringe Benefits		
183-000-521	Group Insurance	1,800	
183-000-525	Tuition Reimbursement	60	
183-000-528	Professional Expense	<u>80</u>	
	Total Fringe Benefits		1,940
183-000-530	Contractual Services		
183-000-534	Maintenance	170	
183-000-539	Other	<u>9,410</u>	
	Total Contractual Services		9,580
183-000-540	General Materials and Supplies		
183-000-541	Office	1,200	
183-000-542	Printing and Duplicating	20,500	
183-000-546	Publications and Dues	<u>700</u>	
	Tot. Gen. Materials and Supplies		22,400
183-000-550	Travel and Meetings		
183-000-551	Local Meeting Expense	250	
183-000-552	Mileage--Local	120	
183-000-554	Travel	<u>500</u>	
	Total Travel and Meetings		870
183-000-590	Other		
183-000-598	Data Process. Service Charge	<u>22,590</u>	
	Total Other		<u>22,590</u>
	 TOTAL INSTITUTIONAL COMMUNICATIONS BUDGET		 <u>\$96,550</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:

Not Applicable.

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 institutional dues and election expense.

Sub Program D

Travel and Meetings. To provide for 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
1974-75
Institutional Expense (2)

Expenditures

190-000-000	<u>INSTITUTIONAL SUPPORT</u>		
192-000-520	Fringe Benefits		
192-000-522	Voc. Ed. Retirement	20,000	
192-000-523	Travelers' Accident Ins.	1,250	
192-000-524	Workmen's Compensation	9,000	
192-000-527	Medical Examinations	2,000	
	Total Fringe Benefits		32,250
192-000-530	Contractual Services		
192-000-531	Audit	12,500	
192-000-532	Consultants	10,000	
192-000-536	Legal	20,000	
192-000-539	Other Misc.	4,000	
	Total Contractual Services		46,500
192-000-540	General Materials and Supplies		
192-000-546	Publications and Dues (IAJC)	10,000	
192-000-549	Other (Incl. Elections)	10,000	
	Total Gen.Materials & Supplies		20,000
192-000-550	Travel and Meetings		
192-000-551	Meetings--Graduation	5,000	
192-000-559	Other--Innovative	10,000	
	Total Travel and Meetings		15,000
192-000-560	Fixed Charges		
192-000-564	Gen.Ins.--Liab. and Property	20,000	
	Total Fixed Charges		20,000
192-000-590	Other		
192-000-593	Tuition Chargebacks	65,000	
192-000-594	Financial Chges. & Adjust.	3,000	
192-000-599	Other--S.P.E.D.	10,000	
	Total Other		78,000
192-000-600	Provision for Contingencies		25,000
	TOTAL INSTITUTIONAL EXPENSE BUDGET		<u>\$236,750</u>

PROGRAM STATEMENT
Campus Services

Mission Statement:

To provide both educational and support administrative typing, transcription, printing, assembly, and final distribution in an efficient and orderly fashion through the professional service centers of Word Processing, Duplicating, and the Mail Room.

Input Data:

Staff	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Professional-Technical	1	1	1
Non-academic	13	14.5	14
Total Staff	<u>14</u>	<u>15.5</u>	<u>15</u>
Salary cost per staff member	\$6,067	6,042	6,790
Supportive cost per staff member	5,331	4,177	4,890
Total cost per staff member	<u>\$11,398</u>	<u>10,219</u>	<u>11,680</u>

Output Data:

Sub Program A

Word Processing Center. To receive telephone dictation and written requests from Harper personnel for various necessary materials to be professionally typed, copied, or assembled on a regular basis within a reasonably short time. Some examples of typing tasks accomplished in this center are dictaphone tapes, mag card letters, tests, articles, forms control maintenance, class schedules, Long Range Planning Study revisions, Who-Where Faculty/Staff Directory, message center telephone, key punching special lists, and bulk mail preparation on a limited basis. Word Processing personnel account for monthly time spent on typing, assembly, record keeping, and secretarial relief, along with preparing the offset charge-back billing.

Sub Program B

Offset Duplicating. To receive and promptly prepare printing requests on a first-in/first-out basis from authorized Harper personnel to include board exhibits and financial statements, letters and flyers for bulk mailing, memos, tests, class handouts, manuals, forms, and related educational materials on a regular basis. Duplicating personnel account for monthly total sheets printed, machine down time, and they verify the accuracy of the individual "billing copy" of the offset requisitions prior to sending them to the Word Processing Center for final chargeback billing.

Sub Program C

Mail Distribution. To receive, sort, and distribute on a timely basis all incoming mail, and to pick up inter-office and outgoing mail at the several mail stations located throughout the campus, and to sort, weigh, and meter as required by the U.S. Postal Regulations on a regular daily schedule. The mail room personnel account for monthly mail expenses of metered, bulk, and postage due accounts, and tally the monthly volume of pieces handled according to income, inter-office, and outgoing metered mail.

EDUCATIONAL FUND BUDGET
1974-75
Campus Services (3)

Expenditures

190-000-000	<u>INSTITUTIONAL SUPPORT</u>		
193-000-510	Salaries		
193-000-512	Professional	11,940	
193-000-516	Office	<u>89,900</u>	
	Total Salaries		101,840
193-000-520	Fringe Benefits		
193-000-521	Group Medical & Life Ins.	5,630	
193-000-525	Tuition Reimbursement	<u>120</u>	
	Total Fringe Benefits		5,750
193-000-530	Contractual Services		
193-000-534	Maintenance	<u>3,810</u>	
	Total Contractual Services		3,810
193-000-540	General Materials & Supplies		
193-000-541	Office	20,400	
193-000-542	Printing and Duplicating	12,000	
193-000-544	Materials--Postage	74,000	
193-000-549	Other	<u>100</u>	
	Total Gen.Materials and Supplies		106,500
193-000-550	Travel and Meetings		
193-000-551	Meetings--Local	50	
193-000-554	Travel	<u>100</u>	
	Total Travel and Meetings		150
193-000-560	Fixed Charges		
193-000-561	Rental	<u>6,300</u>	
	Total Fixed Charges		6,300
193-000-580	Capital Outlay		
193-000-585	Equipment and Furniture	<u>800</u>	
	Total Capital Outlay		800
193-000-590	Other		
193-000-595	Facilities Charges	<u>(50,000)</u>	
	Total Other		<u>(50,000)</u>
	TOTAL CAMPUS SERVICES BUDGET		<u>\$175,150</u>

PROGRAM STATEMENT
Office of Planning and Research

Mission Statement:

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

Input Data:

Staff	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Administrative	1	1	1
Non-academic	<u>2.5</u>	<u>2.5</u>	<u>2.5</u>
Total Staff	<u>3.5</u>	<u>3.5</u>	<u>3.5</u>
Salary cost per staff member	\$10,720	11,146	12,780
Supportive costs per staff member	<u>2,920</u>	<u>3,817</u>	<u>5,109</u>
Total cost per staff member	<u>\$13,640</u>	<u>14,963</u>	<u>17,889</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 projections.

Sub Program B

Measurement and Evaluation of On-going 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
1974-75
Planning and Research (194)

Expenditures

190-000-000	<u>INSTITUTIONAL SUPPORT</u>		
194-000-510	Salaries		
194-000-511	Administrative	24,400	
194-000-516	Office	19,630	
194-000-517	Service Staff	700	
194-000-518	Students	300	
	Total Salaries		45,030
194-000-520	Fringe Benefits		
194-000-521	Group Insurance	1,720	
194-000-525	Tuition Reimbursement	150	
	Total Fringe Benefits		1,870
194-000-530	Contractual Services		
194-000-534	Maintenance	180	
194-000-537	Contractual Office	750	
194-000-539	Other	500	
	Total Contractual Services		1,430
194-000-540	General Materials and Supplies		
194-000-541	Office	500	
194-000-542	Printing and Duplicating	3,300	
194-000-546	Publications and Dues	400	
194-000-547	Advertising	200	
	Tot. Gen. Materials and Supplies		4,400
194-000-550	Travel and Meetings		
194-000-551	Local Meeting Expense	250	
194-000-552	Mileage--Local	100	
194-000-554	Travel	500	
	Total Travel and Meetings		850
194-000-580	Capital Outlay		
194-000-585	Equip.--Office	260	
	Total Capital Outlay		260
194-000-590	Other		
194-000-598	Data Processing Service Chge.	8,770	
	Total Other		8,770
	TOTAL PLANNING AND RESEARCH BUDGET		<u>\$62,610</u>

PROGRAM STATEMENT
Data Processing Center

Mission Statement:

The mission of the Computer Center is to develop and maintain an efficient, effective resource of skilled technical and professional personnel fully utilizing modern computer equipment to meet instructional and administrative computing needs while reducing or avoiding overall costs wherever possible.

Input Data:

	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Staff			
Administrative	1	2	1
Professional-Technical	7	6	7
Non-academic	<u>11</u>	<u>8</u>	<u>7</u>
Total Staff	<u>19</u>	<u>16</u>	<u>15</u>
Salary cost per staff member	\$10,896	10,605	11,820
Supportive cost per staff member	<u>14,622</u>	<u>15,111</u>	<u>18,407</u>
Total cost per staff member	<u>\$25,518</u>	<u>25,716</u>	<u>30,227</u>

Output Data:

Sub Program A

Instructional Support. To provide systems, programming, and operational facilities for direct use by students and faculty in programs of instruction requiring access to computing facilities for problem-solving, technical skill development, simulation and other forms of computer assisted instruction 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 useful operational reports, information summaries, and institutional research data necessary to achieve the college mission.

EDUCATIONAL FUND BUDGET
1974-75
Data Processing Center (5)

Expenditures

190-000-000	<u>INSTITUTIONAL SUPPORT</u>		
195-000-510	Salaries		
195-000-511	Administrative	26,160	
195-000-512	Professional	94,480	
195-000-516	Office	56,660	
195-000-518	Students	8,400	
	Total Salaries	<u>185,700</u>	185,700
195-000-520	Fringe Benefits		
195-000-521	Group Insurance	5,850	
195-000-525	Tuition Reimbursement	1,250	
195-000-528	Professional Expense	100	
	Total Fringe Benefits	<u>7,200</u>	7,200
195-000-530	Contractual Services		
195-000-534	Maintenance	4,370	
	Total Contractual Services	<u>4,370</u>	4,370
195-000-540	General Materials and Supplies		
195-000-541	Office	13,130	
195-000-542	Printing and Duplicating	200	
195-000-546	Publications and Dues	900	
	Total Gen. Materials and Supplies	<u>14,230</u>	14,230
195-000-550	Travel and Meetings		
195-000-551	Local Meeting Expense	200	
195-000-552	Mileage--Local	100	
195-000-554	Travel	300	
	Total Travel and Meetings	<u>600</u>	600
195-000-560	Fixed Charges		
195-000-561	Rental--Equipment	241,310	
	Total Fixed Charges	<u>241,310</u>	241,310
195-000-590	Other		
195-000-598	Data Processing Serv. Charge	(453,410)	
	Total Other	<u>(453,410)</u>	(453,410)
TOTAL DATA PROCESSING CENTER BUDGET			<u><u>-0-</u></u>

PROGRAM STATEMENT
College Relations 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 and public relations, coordination of external surveys and reports and other staff services.

Input Data:

Staff	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Administrative	2	2	2
Non-academic	1	2	3
Total Staff	<u>3</u>	<u>4</u>	<u>5</u>
Salary cost per staff member	\$15,880	13,020	13,318
Supportive cost per staff member	3,173	2,125	2,396
Total cost per staff member	<u>\$19,053</u>	<u>15,145</u>	<u>15,714</u>

Output Data:

Sub Program A

To provide an effective public relations/community information program for the college.

Sub Program B

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

Sub Program C

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 D

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 E

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 F

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

Sub Program G

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 requests 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.

EDUCATIONAL FUND BUDGET
1974-75
College Relations and Development (196)

Expenditures

190-000-000	<u>INSTITUTIONAL SUPPORT</u>		
196-000-510	Salaries		
196-000-511	Administrative	43,170	
196-000-512	Professional	7,160	
196-000-516	Office	16,260	
196-000-518	Students	<u>200</u>	
	Total Salaries		66,790
196-000-520	Fringe Benefits		
196-000-521	Group Insurance	2,550	
196-000-525	Tuition Reimbursement	300	
196-000-528	Professional Expense	<u>200</u>	
	Total Fringe Benefits		3,050
196-000-530	Contractual Services		
196-000-534	Maintenance	100	
196-000-537	Contractual Office	700	
196-000-539	Other	<u>1,000</u>	
	Total Contractual Services		1,800
196-000-540	General Materials and Supplies		
196-000-541	Office	400	
196-000-542	Printing and Duplicating	2,550	
196-000-546	Publications and Dues	<u>1,200</u>	
	Total Gen. Materials and Supplies		4,150
196-000-550	Travel and Meetings		
196-000-551	Local Meeting Expense	1,000	
196-000-552	Mileage--Local	80	
196-000-554	Travel	<u>1,000</u>	
	Total Travel and Meetings		2,080
196-000-580	Capital Outlay		
196-000-585	Equipment--Office	<u>700</u>	
	Total Capital Outlay		<u>700</u>
	TOTAL COLLEGE RELATIONS AND DEVELOPMENT BUDGET		<u>\$78,570</u>

BUILDING FUND BUDGET
1974-75

Revenue

200-000-300	<u>FUND EQUITY JULY 1, 1974</u>		590,000
200-000-410	<u>LOCAL GOVERNMENT SOURCES</u>		
200-000-411	Taxes Current--1974	<u>488,000</u>	
	Total		488,000
200-000-420	<u>STATE SOURCES</u>		
200-000-421	State Apportionment	<u>1,000,000</u>	
	Total		1,000,000
200-000-440	<u>STUDENT TUITION AND FEES</u>		
200-000-442	Student Fees--Parking	<u>30,000</u>	
	Total		30,000
200-000-460	<u>FACILITIES</u>		
200-000-461	Rental of Facilities	<u>1,000</u>	
	Total		1,000
200-000-470	<u>INTEREST ON INVESTMENTS</u>		
200-000-472	Time Deposits	<u>10,000</u>	
	Total		<u>10,000</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY JUNE 30, 1975		<u><u>\$2,119,000</u></u>

WILLIAM RAINEY HARPER COLLEGE

BUILDING FUND BUDGET
1974-75

Expenditure Summary

270-000-000	<u>OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES</u>	
271-000-000	Maintenance Department	189,840
272-000-000	Custodial Department	505,960
273-000-000	Roads and Grounds Department	182,890
274-000-000	Safety Department	142,160
275-000-000	Central Receiving and Transportation Department	41,630
276-000-000	Utility Department	439,180
278-000-000	Buildings and Grounds Administration	<u>67,400</u>
	Total	1,569,060
290-000-000	<u>INSTITUTIONAL SUPPORT</u>	<u>61,760</u>
	TOTAL ACCRUED EXPENDITURES 1974-75	<u>\$1,630,820</u>
200-000-300	FUND EQUITY JUNE 30, 1975	<u>\$ 500,180</u>

BUILDING AND MAINTENANCE FUND BUDGET - 1974-75

	Maint. Dept. 271	Custodial Dept. 272	Rds.&Gds. Dept. 273	Safety Dept. 274	Rec. & Tr. Dept. 275	Utility Dept. 276	Admin. 278	Instit. Support 299	Total Physical Plant
510 Salaries									
511 Administrative							22,800		22,800
516 Office						25,590	22,440		48,030
517 Service	132,120	439,850	120,670	95,280	29,000	92,070	15,500		924,490
518 Students				24,000					24,000
519 Overtime	<u>4,360</u>	<u>5,450</u>	<u>7,630</u>	<u>7,060</u>	<u>170</u>	<u>8,100</u>			<u>32,770</u>
Total Salaries	136,480	445,300	128,300	126,340	29,170	125,760	60,740		1,052,090
520 Fringe Benefits									
521 Group Insurance	4,500	16,500	2,630	3,000	1,130	4,130	1,730		33,620
524 Workman's Comp.								25,960	25,960
525 Tuition Reimbursement							200		200
528 Professional Exp.							<u>150</u>		<u>150</u>
Total Fringe Benefits	4,500	16,500	2,630	3,000	1,130	4,130	2,080	25,960	59,930
530 Contractual Services									
534 Contr. Maintenance	<u>4,620</u>	<u>7,750</u>	<u>24,500</u>	<u>2,550</u>		<u>17,660</u>	<u>250</u>		<u>57,330</u>
Total Contractual Services	4,620	7,750	24,500	2,550		17,660	250		57,330
540 Gen. Materials & Supplies									
541 Office Supplies	120	120	120	510		120	460		1,450
542 Printing and Duplicating				2,240			1,120		3,360
543 Service Supplies		32,860	13,590	4,100		9,000			59,550
544 Maint. Materials	43,100								43,100
546 Publications and Dues							300		300
549 Service Uniforms	<u>790</u>	<u>3,430</u>	<u>880</u>	<u>590</u>	<u>170</u>	<u>400</u>			<u>6,260</u>
Tot. Materials & Supplies	44,010	36,410	14,590	7,440	170	9,520	1,880		114,020
550 Travel and Meeting Expense									
551 Meeting Expense--Local							900		900
552 Mileage--Local					1,000				1,000
554 Travel							1,550		1,550
556 Vehicle Expense	<u>230</u>		<u>4,980</u>	<u>2,830</u>	<u>4,310</u>				<u>12,350</u>
Tot. Travel & Meeting Exp.	230		4,980	2,830	5,310		2,450		15,800

BUILDING AND MAINTENANCE FUND BUDGET - 1974-75 (Cont.)

	Maint. Dept. 271	Custodial Dept. 272	Rds. & Gds. Dept. 273	Safety Dept. 274	Rec. & Tr. Dept. 275	Utility Dept. 276	Admin. 278	Instit. Support 299	Total Physical Plant
560 Fixed Charges									
561 Equipment Rental			1,190						1,190
564 Gen. & Auto. Insurance					5,850			23,000	28,850
Total Fixed Charges			1,190		5,850			23,000	30,040
570 Plant Utilities									
571 Gas, Heating						44,110			44,110
573 Electricity						150,000			150,000
574 Water and Sewage						8,000			8,000
575 Telephone						80,000			80,000
576 Refuse Disposal			6,700						6,700
Total Plant Utilities			6,700			282,110			288,810
580 Capital Outlay									
584 Building Remodeling								12,800	12,800
Total Capital Outlay								12,800	12,800
TOTAL BLDG. & MAINT. FUND	\$189,840	505,960	182,890	142,160	41,630	439,180	67,400	61,760	1,630,820

STAFFING

	New	Tot.	New	Tot.	New	Tot.	New	Tot.	New	Tot.	New	Tot.	New	Tot.
Administrative	0	0	0	0	0	0	0	0	0	0	0	1	0	1
Supervisory	0	1	0	5	0	1	0	2	0	1	0	2	0	13
Service	2	10	2	39	0	13	0	6	0	2	0	6	0	76
Office	0	0	0	0	0	0	0	0	3*	3	0	3	3	6
Totals	2	11	2	44	0	14	0	8	0	3	3	11	0	96

*Switchboard operators transferred from Educational Fund.

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.

Input Data:

Staff	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Administrative	0	0	0
Supervisory	1	1	1
Non-Academic	<u>9</u>	<u>9</u>	<u>11</u>
Total Staff	<u>10</u>	<u>10</u>	<u>12</u>
Salary cost per staff member	\$10,444	10,277	11,374
Supportive cost per staff member	<u>4,512</u>	<u>2,751</u>	<u>4,446</u>
Total cost per staff member	<u>\$14,956</u>	<u>13,028</u>	<u>15,820</u>

Output Data:

Sub Program A

Maintenance of interior and exterior of buildings 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 repairs, 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 AND MAINTENANCE FUND BUDGET
1974-75
Maintenance Department (271)

Expenditures

270-000-000	<u>OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES</u>		
271-000-510	Salaries		
271-000-517	Service Staff	132,120	
271-000-519	Other--Overtime	<u>4,360</u>	
	Total Salaries		136,480
271-000-520	Fringe Benefits		
271-000-521	Group Insurance	<u>4,500</u>	
	Total Fringe Benefits		4,500
271-000-530	Contractual Services		
271-000-534	Maintenance	<u>4,620</u>	
	Total Contractual Maint.		4,620
271-000-540	General Materials and Supplies		
271-000-541	Office	120	
271-000-544	Maintenance	43,100	
271-000-549	Other--Uniforms	<u>790</u>	
	Tot. Gen.Materials and Supplies		44,010
271-000-550	Travel and Meeting Expense		
271-000-556	Vehicle Expense	<u>230</u>	
	Total Travel Expense		<u>230</u>
	TOTAL MAINTENANCE DEPT. BUDGET		<u><u>189,840</u></u>

PROGRAM STATEMENT
CUSTODIAL DEPARTMENT

Mission Statement:

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

Input Data:

Staff	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Administrative	0	0	0
Supervisory	5	5	5
Non-Academic	<u>37</u>	<u>37</u>	<u>39</u>
Total Staff	<u>42</u>	<u>42</u>	<u>44</u>
Salary cost per staff member	\$ 8,857	9,293	10,120
Supportive cost per staff member	<u>1,580</u>	<u>1,427</u>	<u>1,379</u>
Total cost per staff member	<u>\$10,437</u>	<u>10,720</u>	<u>11,499</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 AND MAINTENANCE FUND BUDGET
1974-75
Custodial Department (272)

Expenditures

270-000-000	<u>OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES</u>		
272-000-510	Salaries		
272-000-517	Service--Custodial	439,850	
272-000-519	Other--Overtime	<u>5,450</u>	
	Total Salaries		445,300
272-000-520	Fringe Benefits		
272-000-521	Group Insurance	<u>16,500</u>	
	Total Fringe Benefits		16,500
272-000-530	Contractual Services		
272-000-534	Maintenance	<u>7,750</u>	
	Total Contractual Services		7,750
272-000-540	General Materials and Supplies		
272-000-541	Office	120	
272-000-543	Service Supplies	32,860	
272-000-549	Other--Uniforms	<u>3,430</u>	
	Tot. Gen.Materials and Supplies		<u>36,410</u>
	TOTAL CUSTODIAL DEPARTMENT BUDGET		<u>\$505,960</u>

PROGRAM STATEMENT
ROADS AND GROUNDS DEPARTMENT

Mission Statement:

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

Input Data:

Staff	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Administrative	0	0	0
Supervisory	1	1	1
Non-Academic	<u>13</u>	<u>13</u>	<u>13</u>
Total Staff	<u>14</u>	<u>14</u>	<u>14</u>
Salary cost per staff member	\$ 8,289	7,878	9,164
Supportive costs per staff member	<u>5,629</u>	<u>3,899</u>	<u>3,899</u>
Total cost per staff member	<u>\$13,918</u>	<u>11,777</u>	<u>13,063</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 AND MAINTENANCE FUND BUDGET
1974-75
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 Staff	120,670	
273-000-519	Other--Overtime	<u>7,630</u>	
	Total Salaries		128,300
273-000-520	Fringe Benefits		
273-000-521	Group Insurance	<u>2,630</u>	
	Total Fringe Benefits		2,630
273-000-530	Contractual Services		
273-000-534	Maintenance	<u>24,500</u>	
	Total Contractual Services		24,500
273-000-540	General Materials and Supplies		
273-000-541	Office	120	
273-000-543	Service Supplies	13,590	
273-000-549	Other--Uniforms	<u>880</u>	
	Tot.Gen.Materials and Supplies		14,590
273-000-550	Travel		
273-000-556	Vehicle Expense	<u>4,980</u>	
	Total Travel		4,980
273-000-560	Fixed Charges		
273-000-561	Rental of Equipment	<u>1,190</u>	
	Total Fixed Charges		1,190
273-000-570	Utilities		
273-000-576	Refuse Disposal	<u>6,700</u>	
	Total Utilities		<u>6,700</u>
	TOTAL ROADS AND GROUNDS DEPT. BUDGET		<u>\$182,890</u>

PROGRAM STATEMENT
PUBLIC SAFETY DEPARTMENT

Mission Statement:

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

Input Data:

Staff	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
Administrative	0	0	0
Supervisory	2	2	2
Non-Academic	6	6	6
Total Staff	<u>8</u>	<u>8</u>	<u>8</u>
Salary cost per staff member	\$10,046	10,699	12,793
Supportive cost per staff member	<u>5,094</u>	<u>4,977</u>	<u>1,977</u>
Total cost per staff member	<u>\$15,140</u>	<u>15,676</u>	<u>14,770</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 AND MAINTENANCE FUND BUDGET
1974-75
Safety Department (274)

Expenditures

270-000-000	<u>OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES</u>		
274-000-510	Salaries		
274-000-517	Service Staff	95,280	
274-000-518	Student Employees	24,000	
274-000-519	Other--Overtime	<u>7,060</u>	
	Total Salaries		126,340
274-000-520	Fringe Benefits		
274-000-521	Group Insurance	<u>3,000</u>	
	Total Fringe Benefits		3,000
274-000-530	Contractual Services		
274-000-534	Maintenance Services	<u>2,550</u>	
	Total Contractual Services		2,550
274-000-540	General Materials and Supplies		
274-000-541	Office	510	
274-000-542	Printing and Duplicating	2,240	
274-000-543	Service Supplies	4,100	
274-000-549	Other--Uniforms	<u>590</u>	
	Tot.Gen.Materials and Supplies		7,440
274-000-550	Travel Expense		
274-000-556	Vehicle Expense	<u>2,830</u>	
	Total Travel Expense		<u>2,830</u>
	TOTAL SAFETY DEPARTMENT BUDGET		<u>\$142,160</u>

PROGRAM STATEMENT
CENTRAL RECEIVING AND TRANSPORTATION DEPARTMENT

Mission Statement:

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

Input Data:

	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Staff			
Administrative	0	0	0
Supervisory	1	1	1
Non-Academic	<u>2</u>	<u>2</u>	<u>2</u>
Total Staff	<u>3</u>	<u>3</u>	<u>3</u>
Salary cost per staff member	\$ 9,063	9,517	9,723
Supportive cost per staff member	<u>7,250</u>	<u>4,153</u>	<u>4,153</u>
Total cost per staff member	<u>\$16,313</u>	<u>13,670</u>	<u>13,876</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 AND MAINTENANCE FUND BUDGET
1974-75
Central Receiving and Transportation (275)

Expenditures

270-000-000	<u>OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES</u>		
275-000-510	Salaries		
275-000-517	Service Staff	29,000	
275-000-519	Other--Overtime	<u>170</u>	
	Total Salaries		29,170
275-000-520	Fringe Benefits		
275-000-521	Group Insurance	<u>1,130</u>	
	Total Fringe Benefits		1,130
275-000-540	General Materials and Supplies		
275-000-549	Other--Uniforms	<u>170</u>	
	Tot.Gen.Materials and Supplies		170
275-000-550	Travel Expense		
275-000-552	Mileage--Local	1,000	
275-000-556	Vehicle Expense	<u>4,310</u>	
	Total Travel Expense		5,310
275-000-560	Fixed Charges		
275-000-564	Insurance--Automobile	<u>5,850</u>	
	Total Fixed Charges		<u>5,850</u>
	TOTAL CENTRAL RECEIVING AND TRANSPORTATION BUDGET		<u>\$41,630</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.

Input Data:

Staff	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Administrative	0	0	0
Supervisory	2	2	2
Non-Academic	6	6	9
Total Staff	<u>8</u>	<u>8</u>	<u>11</u>
Salary cost per staff member	\$10,887	11,431	11,433
Supportive costs per staff member	<u>33,578</u>	<u>33,826</u>	<u>28,492</u>
Total cost per staff member	<u>\$44,465</u>	<u>45,257</u>	<u>39,925</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 AND MAINTENANCE FUND BUDGET
1974-75
Utilities Department (276)

Expenditures

270-000-000	<u>OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES</u>		
276-000-510	Salaries		
276-000-516	Office Staff	25,590	
276-000-517	Service Staff	92,070	
276-000-519	Other--Overtime	<u>8,100</u>	
	Total Salaries		125,760
276-000-520	Fringe Benefits		
276-000-521	Group Insurance	<u>4,130</u>	
	Total Fringe Benefits		4,130
276-000-530	Contractual Services		
276-000-534	Maintenance	<u>17,660</u>	
	Total Contractual Services		17,660
276-000-540	General Materials and Supplies		
276-000-541	Office	120	
276-000-543	Supplies--Service	9,000	
276-000-549	Other	<u>400</u>	
	Tot.Gen.Materials and Supplies		9,520
276-000-570	Utilities		
276-000-571	Fuel--Heating	44,110	
276-000-573	Electricity	150,000	
276-000-574	Water and Sewerage	8,000	
276-000-575	Telephone	<u>80,000</u>	
	Total Utilities		<u>282,110</u>
	TOTAL UTILITIES DEPARTMENT BUDGET		<u>\$439,180</u>

PROGRAM STATEMENT
DIRECTOR OF PHYSICAL PLANT

Mission Statement:

The Director of Physical Plant 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 grounds maintenance; Building Fund accounting and budgeting, and transportation in order to provide efficient physical plant facilities.

Input Data:

<u>Staff</u>	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Administrative	1	1	1
Supervisory	2	1	1
Non-academic	5	3	3
Total Staff	<u>8</u>	<u>5</u>	<u>5</u>
Salary cost per staff member	\$ 9,959	11,026	12,148
Supportive cost per staff member	<u>1,589</u>	<u>1,332</u>	<u>1,332</u>
Total cost per staff member	<u>\$11,548</u>	<u>12,358</u>	<u>13,480</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 AND MAINTENANCE FUND BUDGET
1974-75
Buildings and Maintenance Administration (278)

Expenditures

270-000-000	<u>OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES</u>		
278-000-510	Salaries		
278-000-511	Administrative	22,800	
278-000-516	Office	22,440	
278-000-517	Service	<u>15,500</u>	
	Total Salaries		60,740
278-000-520	Fringe Benefits		
278-000-521	Group Insurance	1,730	
278-000-525	Tuition Reimbursement	200	
278-000-528	Professional Expense	<u>150</u>	
	Total Fringe Benefits		2,080
278-000-530	Contractual Services		
278-000-534	Maintenance	<u>250</u>	
	Total Contractual Services		250
278-000-540	General Materials and Supplies		
278-000-541	Office	460	
278-000-542	Printing and Duplicating	1,120	
278-000-546	Publication and Dues	<u>300</u>	
	Tot.Gen.Materials and Supplies		1,880
278-000-550	Travel and Meeting Expense		
278-000-551	Meeting Expense--Local	900	
278-000-554	Travel	<u>1,550</u>	
	Total Travel and Meeting Exp.		<u>2,450</u>
	TOTAL BUILDING AND MAINTENANCE ADMINISTRATION BUDGET		<u>\$ 67,400</u>

PROGRAM STATEMENT
INSTITUTIONAL SUPPORT

Mission Statement:

This program provides for accumulation of expenses that benefit the entire institution and are not readily assignable to particular cost centers in the Building

<u>Input Data:</u>	<u>197 -7</u>	<u>197 -7</u>	<u>197 -7</u>
Staff			
Administrative	0	0	0
Professional-Technical	0	0	0
Non-Academic	<u>0</u>	<u>0</u>	<u>0</u>
Total Staff	0	0	0
Salary cost per staff member	0	0	0
Supportive cost per staff member	<u>0</u>	<u>0</u>	<u>0</u>
Total cost per staff member	0	0	0
Total cost of program	<u>\$97,200</u>	<u>90,690</u>	<u>61,760</u>

Output Data:

Sub Program A

General Insurance: provides for insurance risk coverage of college owned property, equipment, professional and property owner's liability, professional malpractice and other special risk coverages.

Sub Program B

Workman's Compensation Insurance: provides Workman's Compensation Insurance coverage as required by state law.

Sub Program C

Unemployment Insurance: provides Unemployment Insurance coverage as required by state law.

Sub Program D

Building Remodeling: provides for remodeling of institutional facilities to meet changing requirements of the college community.

BUILDING AND MAINTENANCE FUND BUDGET
1974-75
Institutional Support--Other (299)

Expenditures

290-000-000	<u>INSTITUTIONAL SUPPORT</u>		
299-000-520	Fringe Benefits		
299-000-524	Workman's Comp. Insurance	<u>25,960</u>	
	Total Fringe Benefits		25,960
299-000-560	Fixed Charges		
299-000-564	Insurance--General	<u>23,000</u>	
	Total Fixed Charges		23,000
299-000-580	Capital Outlay		
299-000-584	Building Remodeling	<u>12,800</u>	
	Total Capital Outlay		<u>12,800</u>
	TOTAL INSTITUTIONAL SUPPORT--		
	OTHER BUDGET		<u>\$ 61,760</u>

PROGRAM STATEMENT
Food Services

Mission Statement:

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.

Input Data:

	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Staff			
Administrative (FTE)	1	1	1
Professional-Technical (FTE)	1.5	1.5	1.5
Non-academic	<u>18</u>	<u>18</u>	<u>19.5*</u>
Total Staff	<u>20.5</u>	<u>20.5</u>	<u>22</u>
*1872 hrs. used to compute full-time non-academic equiv.			
Salary costs per staff member (total salary cost for 74-75 divided by total staff; does not include student salaries)	\$ 6,444	6,592	6,913
Supportive costs per staff member (all other costs* for 74-75 plus student salaries divided by total staff).	<u>1,872</u>	<u>2,468</u>	<u>2,685</u>
Total cost per staff member (all cost divided by total staff)	<u>\$ 8,316</u>	<u>9,060</u>	<u>9,598</u>
*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

Dining Room. Provides a separate gathering place in a relaxed atmosphere for students, faculty, staff, and guests of the college.

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 Food/Game. Provides for the beverage, snack and tobacco, and leisure time recreational 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.

AUXILIARY ENTERPRISES FUND BUDGET

1974-75

Food Services

Revenue

561-300	<u>FUND EQUITY JULY 1, 1974</u>		(30,000)
561-450	PUBLIC AND AUXILIARY SERVICES		
561-451	Sales--Food	308,500	
561-456	Sales--Vending Machine	<u>29,200</u>	
	Total		<u>\$337,700</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY		<u>\$307,700</u>

Expenditures

561-510	Salaries		
561-511	Administrative	18,970	
561-512	Professional	19,690	
561-516	Office	12,310	
561-517	Cafeteria	101,120	
561-518	Students	<u>17,310</u>	
	Total Salaries		169,400
561-520	Fringe Benefits		
561-521	Group Insurance	13,130	
561-524	Workmen's Compensation	0	
561-525	Tuition Reimbursement	150	
561-527	Medical Examinations	200	
561-528	Professional Expense	<u>190</u>	
	Total Fringe Benefits		13,670
561-530	Contractual Services		
561-534	Maintenance	3,000	
561-539	Other--Laundry	<u>3,000</u>	
	Total Contractual Services		6,000
561-540	General Materials and Supplies		
561-541	Office	400	
561-542	Printing and Duplicating	400	
561-543	Service Supplies	17,430	
561-546	Publications and Dues	250	
561-547	Advertising	<u>200</u>	
	Tot. Gen. Materials and Supplies		18,680
561-548	Purchases for Resale		
561-548.1	Purchases	146,940	
561-548.2	Beginning Inventory	14,000	
561-548.3	Ending Inventory	<u>(14,000)</u>	
	Tot. Purchases for Resale		146,940
561-550	Travel and Meetings		
561-552	Mileage--Local	160	
561-554	Travel Expense	<u>1,050</u>	
	Total Travel and Meetings		1,210

Food Services

Expenditures (cont.)

561-560	Fixed Charges		
561-561	Rental of Equipment	200	
561-564	General Insurance	<u>1,000</u>	
	Total Fixed Charges		1,200
561-570	Plant Utilities		
561-575	Telephone	<u>300</u>	
	Total Plant Utilities		300
561-580	Capital Outlay		
561-585	Equipment--Office	300	
561-588	Equipment--Service	<u>200</u>	
	Total Capital Outlay		500
561-590	Other		
561-594	Financial Chgs. & Adjustments	200	
561-597	Subsidy from Bookstore	<u>(15,000)</u>	
	Total Other		<u>(14,800)</u>
	TOTAL ACCRUED EXPENDITURES		<u>\$343,100</u>
561-300	FUND EQUITY JUNE 30 1975		<u>(\$35,400)</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:

Staff	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Administrative	1	1	1
Non-academic	9	9	9
Total Staff	<u>10</u>	<u>10</u>	<u>10</u>
Salary cost per staff member	\$ 6,680	6,943	7,716
Supportive cost per staff member*	4,718	4,517	4,562
Total cost per staff member	<u>\$11,398</u>	<u>11,460</u>	<u>12,278</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.

*Not including cost of sales.

AUXILIARY ENTERPRISES FUND BUDGET

1974-75

Bookstore

Revenue

562-300	<u>FUND EQUITY JULY 1, 1974</u>		54,000
562-450	<u>PUBLIC AND AUXILIARY SERVICES</u>		
562-452	Sales--Books	580,000	
562-453	Sales--Supplies	<u>132,000</u>	
	Total		<u>712,000</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY		<u>\$766,000</u>

Expenditures

562-510	Salaries		
562-511	Administrative	17,390	
562-516	Office	19,430	
562-517	Service	40,340	
562-518	Students	<u>18,000</u>	
	Total Salaries		95,160
562-520	Fringe Benefits		
562-521	Group Insurance	3,980	
562-524	Workmen's Compensation	500	
562-525	Tuition Reimbursement	50	
562-527	Medical Examinations	<u>80</u>	
	Total Fringe Benefits		4,610
562-530	Contractual Services		
562-534	Maintenance	600	
562-539	Other	<u>100</u>	
	Total Contractual Services		700
562-540	General Materials and Supplies		
562-541	Office	2,000	
562-542	Printing and Duplicating	2,000	
562-543	Service Supplies	500	
562-544	Postage and Freight Out	700	
562-546	Publications and Dues	400	
562-547	Advertising	<u>2,000</u>	
	Total Gen. Materials and Supplies		7,600
562-548.0	Purchases for Resale		
562-548.1	Purchases--Books	450,000	
562-548.2	Beginning Inventory--Books	60,000	
562-548.3	Ending Inventory--Books	(60,000)	
562-548.4	Purchases--Supplies	105,000	
562-548.5	Beginning Inventory--Supplies	52,000	
562-548.6	Ending Inventory--Supplies	<u>(52,000)</u>	
	Total Purchases for Resale		555,000

Bookstore

Expenditures (Cont.)

562-550	Travel and Meeting Expense		
562-552	Mileage--Local	50	
562-554	Travel Expense	<u>500</u>	
	Total Travel and Meeting		550
562-560	Fixed Charges		
562-561	Rentals	500	
562-563	Interest	1,200	
562-564	General Insurance	<u>1,000</u>	
	Total Fixed Charges		2,700
562-570	Plant Utilities		
562-575	Telephone	<u>1,900</u>	
	Total Plant Utilities		1,900
562-580	Capital Outlay		
562-585	Equipment--Office	<u>60</u>	
	Total Capital Outlay		60
562-590	Other		
562-594	Financial Charges and 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>\$707,780</u>
562-300	FUND EQUITY JUNE 30, 1975		<u>\$ 58,220</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>Staff</u>	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Administrative	.5	.5	.5
Instructional (FTE)	5.0	5.0	5.0
Non-academic	.5	.5	.5
Total Staff	<u>6.0</u>	<u>6.0</u>	<u>7.0</u>
Total cost per staff member	\$ 3,300	3,991	3,746
Supportive cost per staff member	<u>7,175</u>	<u>6,200</u>	<u>7,442</u>
Total cost per staff member	<u>\$10,475</u>	<u>10,191</u>	<u>11,188</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 SCCCC and the NJCAA.

Sub Program C

Cross Country. To provide intercollegiate cross-country activities that are well supervised, managed, and conducted according to rules of the SCCCC and the NJCAA.

Sub Program D

Football. To provide intercollegiate football activities that are well supervised, managed, and conducted according to the rules of the SCCCC and the NJCAA.

Sub Program E

Golf. To provide intercollegiate golf activities that are well supervised, managed, and conducted according to the rules of the SCCCC and the NJCAA.

Sub Program F

Track. To provide intercollegiate track activities that are well supervised, managed, and conducted according to the rules of the SCCCC and the NJCAA.

Sub Program G

Wrestling. To provide intercollegiate wrestling activities that are well supervised, managed, and conducted according to the rules of the SCCCC and the NJCAA.

Sub Program H

Ice Hockey. To provide intercollegiate ice hockey activities that are well supervised, managed, and conducted according to the rules of the SCCCC and the NJCAA.

Sub Program I

Women's Tennis. To provide intercollegiate tennis activities that are well supervised, managed, and conducted according to the rules of the Illinois Association of Intercollegiate Athletics for Women, the NJCAA, and the SCCCC.

Sub Program J

Women's Gymnastics. To provide intercollegiate gymnastic's activities that are well supervised, managed, and conducted according to the rules of the Illinois Association of Intercollegiate Athletics for Women, the NJCAA, and the SCCCC.

AUXILIARY ENTERPRISES FUND BUDGET

1974-75

Inter-Collegiate Athletics

Revenue

564-300	<u>FUND EQUITY JULY 1, 1974</u>	-0-
564-450	<u>PUBLIC AND AUXILIARY SERVICES</u>	
564-455	Athletics	2,900
564-455.20	Other Revenue	<u>800</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY	<u>\$3,700</u>

Expenditures

564-510	Salaries		
564-511	Administrative	12,250	
564-514	Instructional--Part-time	9,950	
564-516	Office	3,240	
564-517	Service	780	
564-518	Students	<u>2,950</u>	
	Total Salaries		29,170
564-530	Contractual Services		
564-539	Other	<u>8,500</u>	
	Total Contractual Services		8,500
564-540	General Materials and Supplies		
564-541	Office	250	
564-542	Printing and Duplicating	400	
564-543	Supplies	14,180	
564-546	Publications and Dues	<u>600</u>	
	Tot. Gen. Materials and Supplies		15,430
564-550	Travel and Meetings		
564-552	Mileage--Local	50	
564-554	Travel Expense	8,120	
564-556	Vehicle Expense	<u>6,350</u>	
	Total Travel and Meetings		14,520
564-560	Fixed Charges		
564-561	Rental of Equipment	6,800	
564-564	General Insurance	<u>3,400</u>	
	Total Fixed Charges		10,200
564-580	Capital Outlay		
564-586	Equipment--Instructional	<u>500</u>	
	Total Capital Outlay		500
564-590	Other		
564-597.10	Subsidy from Educational Fund	(50,620)	
564-597.60	Subsidy from Student Act. Fund	<u>(24,000)</u>	
	Total Other		(74,620)
	TOTAL ACCRUED EXPENDITURES		<u>\$ 3,700</u>
564-300	<u>FUND EQUITY JUNE 30, 1975</u>		<u>-0-</u>

PROGRAM STATEMENT
Child Development Laboratory School

Mission Statement:

The purpose of the Child Development Laboratory School is to provide students enrolled in the Child Development 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:

	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Staff			
Administrative	.5	.5	.5
Professional-Technical	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
Total Staff	<u>2.5</u>	<u>2.5</u>	<u>2.5</u>
Salary cost per staff member	\$3,296	3,888	3,888
Supportive cost per staff member	<u>1,024</u>	<u>312</u>	<u>440</u>
Total cost per staff member	<u>\$4,320</u>	<u>4,200</u>	<u>4,328</u>

AUXILIARY ENTERPRISES FUND BUDGET
1974-75
Child Development Laboratory School

Revenue

565-300	FUND EQUITY JULY 1, 1974	-0-
565-450	PUBLIC AND AUXILIARY SERVICE	
565-456	Fees	<u>10,820</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY	<u>\$10,820</u>

Expenditures

565-510	Salaries	9,720
565-530	General Materials and Supplies	400
565-580	Capital Outlay--Instruct. Equip.	<u>700</u>
	TOTAL ACCRUED EXPENDITURES	<u>\$10,820</u>
565-300	FUND EQUITY JUNE 30, 1975	<u>-0-</u>

PROGRAM STATEMENT
College Center Game Room

Mission Statement:

To provide facilities and programs for students' leisure time activities.

Input Data:

	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Staff			
Administrative	<u>1</u>	<u>1</u>	<u>1</u>
Non-academic	<u>1</u>	<u>1</u>	<u>1</u>
Total Staff	<u>2</u>	<u>2</u>	<u>2</u>
Salary cost per staff member	\$1,200	1,200	1,425
Supportive costs per staff member	<u>3,300</u>	<u>3,215</u>	<u>2,815</u>
Total cost per staff member	<u>\$4,500</u>	<u>4,415</u>	<u>4,240</u>

Output Data:

Sub Program A

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

AUXILIARY ENTERPRISES FUND BUDGET
1974-75
College Center

Revenue

566-300	FUND EQUITY JULY 1, 1974	-0-
566-450	PUBLIC AND AUXILIARY SERVICES	
566-456	Game Room Receipts	<u>10,500</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY	<u><u>\$10,500</u></u>

Expenditures

566-510	Salaries		
566-516	Office	2,850	
566-518	Students	<u>2,850</u>	
	Total Salaries		5,700
566-520	Fringe Benefits		
566-521	Group Insurance	<u>380</u>	
	Total Fringe Benefits		380
566-530	Contractual Services		1,200
566-540	General Materials and Supplies		700
566-580	Capital Outlay		
566-585	Equipment--Office	<u>500</u>	
	Total Capital Outlay		500
566-590	Other		
566-598	Transfer Out--Student Act.Fund*	<u>2,020</u>	
	Total Other		<u>2,020</u>
	TOTAL ACCRUED EXPENDITURES		<u><u>\$10,500</u></u>
566-300	FUND EQUITY JUNE 30, 1975		<u><u>-0-</u></u>

*To be transferred to Student Activities Fund.

PROGRAM STATEMENT
Community Services

Mission Statement:

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

Input Data:

Staff	<u>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Administrative	0.5	1.5	3
Instructional	60	75	100
Non-academic	1	1	2
Total Staff	<u>61.5</u>	<u>77.5</u>	<u>105</u>
Salary cost per seminar	338	305	244
Supportive cost per seminar	826	630	161
Total cost per seminar	<u>\$1,164</u>	<u>935</u>	<u>405</u>

AUXILIARY ENTERPRISES FUND BUDGET

1974-75

Continuing Education - Adult Education and Community Services

Revenue

567-300	<u>FUND EQUITY JULY 1, 1974</u>		-0-
567-420	<u>STATE RESOURCES</u>		
567-421	State Apportionment		16,800
567-440	<u>INTERMEDIATE RESOURCES</u>		
567-441	Tuition		
567-441.50	Continuing Education	117,500	
567-442.05	Fees	<u>4,000</u>	
	Total		<u>121,500</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY		<u>\$138,300</u>

Expenditures

		<u>Seminars and Workshops</u>						<u>Auxiliary</u>
		<u>567-980</u>	<u>567-100</u>	<u>567-300</u>	<u>567-500</u>	<u>567-600</u>	<u>567-700</u>	<u>Fund</u>
		<u>Admin.</u>	<u>Seminar</u>	<u>Seminar</u>	<u>Women's</u>	<u>Senior</u>	<u>Non-reimb</u>	<u>Total</u>
					<u>Programs</u>	<u>Citizens</u>	<u>Courses</u>	
567-510	Salaries							
567-511	Admin.	17,820						17,820
567-512	Prof.		6,700	6,000	6,000	6,000		24,700
567-514	Instr.P.T.						15,000	15,000
567-516	Office	<u>9,560</u>	<u>6,000</u>					<u>15,560</u>
	Tot.Salaries	27,380	12,700	6,000	6,000	6,000	15,000	73,080
567-520	Fringe Benefits							
567-521	Group Ins.	980	380					1,360
567-525	Tuit.Reimb.	120						120
567-528	Prof.Exp.	<u>100</u>						<u>100</u>
	Tot.Fr.Benefits	1,200	380					1,580
567-530	Contr.Services							
567-532	Ed.Consult.		10,000	3,500	4,000	3,000	1,000	21,500
567-534	Maint.	<u>100</u>						<u>100</u>
	Tot.Contr.Serv.	100	10,000	3,500	4,000	3,000	1,000	21,600
567-540	Gen.Mat. & Suppl.							
567-541	Office	200	300	200	300	300	300	1,600
567-542	Print. & Dupl.	400	400	400	400	400	400	2,400
567-543	Supplies,Ed.	50	50	50	50	50	500	750
567-546	Publica. & Dues	<u>100</u>						<u>100</u>
	Tot.Gen.Mat. & S.	750	750	650	750	750	1,200	4,850
567-550	Travel & Mtgs.							
567-551	Mtg.Exp.--Loc.	300	4,500	500	3,000	200		8,500
567-552	Mile.--Local	100	100	100	100	100		500
567-554	Travel	<u>500</u>	<u>5,000</u>	<u>1,500</u>	<u>500</u>	<u>200</u>		<u>7,700</u>
	Tot.Trav. & Mtg.	900	9,600	2,100	3,600	500		16,700
567-560	Fixed Charges							
567-561	Rental		500	500	500	500	500	2,500
567-580	Capital Outlay							
567-586	Equip.--Office	1,000						1,000
567-590	Other							
567-598	D.P.Serv.Chg.	16,990						16,990
	TOT.ACCRUED EXP.	<u>\$48,320</u>	<u>33,930</u>	<u>12,750</u>	<u>14,850</u>	<u>10,750</u>	<u>17,700</u>	<u>\$138,300</u>

567-300 FUND EQUITY JUNE 30, 1975

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>1972-73</u>	<u>1973-74</u>	<u>1974-75</u>
Administrative	-1/3	-1/3	-1/3
Professional-Technical	-1/2	-3/4	1
Non-academic	<u>-2/3</u>	<u>-2/3</u>	<u>-2/3</u>
Total Staff	<u>1-1/2</u>	<u>1-3/4</u>	<u>2</u>
Salary cost per staff member	\$10,033	8,750	8,605
Supportive costs per staff member	900	770	865
Total cost per staff member	<u>\$10,933</u>	<u>9,520</u>	<u>9,470</u>

Output Data:

Sub Program A

Vocational Counseling and 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 and 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.

AUXILIARY ENTERPRISES FUND BUDGET
1974-75
Community Counseling Center

Revenue

568-300	FUND EQUITY JULY 1, 1974	-0-
568-450	PUBLIC AND AUXILIARY SERVICES	
568-456	Testing & Consultation Services	<u>18,940</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY	<u><u>\$18,940</u></u>

Expenditures

568-510	Salaries		
568-511	Administrative	7,310	
568-515	Professional	4,400	
568-516	Office	5,500	
568-518	Students	<u>500</u>	
	Total Salaries		17,710
568-520	Fringe Benefits		
568-521	Group Insurance	<u>380</u>	
	Total Fringe Benefits		380
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><u>\$18,940</u></u>
568-300	FUND EQUITY JUNE 30, 1975		<u><u>-0-</u></u>

BOND AND INTEREST FUND BUDGET
1974-75

Revenue

400-300	FUND EQUITY JULY 1, 1974			231,000*
400-410	LOCAL RESOURCES			
400-411	Taxes--Current 1974	630,000		
400-412	Taxes--Back	<u>0</u>		
	Total			630,000
400-470	INTEREST ON INVESTMENTS			
400-471	Treasury Bills	0		
400-472	Certificates of Deposit	<u>22,000</u>		
	Total			<u>22,000</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY			<u>\$883,000</u>

Expenditures

490-000	GENERAL INSTITUTIONAL EXPENSE			
491-000	Institutional Expense			
491-560	Fixed Charges			
491-563	Interest--Bonds	<u>169,620</u>		
	Total			169,620
491-590	Other			
491-594	Financial Chgs. & Adjust.	<u>430</u>		
	Total			<u>430</u>
	Total Institutional Expense			<u>170,050</u>
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>\$630,050</u>
400-300	FUND EQUITY JUNE 30, 1975			<u>\$252,950*</u>

*Accrual Basis

WILLIAM RAINEY HARPER COLLEGE

SITE AND CONSTRUCTION FUND
September 1966 - June 30, 1975
Project Budget

Revenue

300-000-410	<u>LOCAL GOVERNMENT RESOURCES</u>		
300-000-415	Sale of Bonds 1966-67	<u>7,428,455</u>	
	Total		7,428,455
300-000-420	<u>STATE RESOURCES</u>		
300-000-422.02	Voc.Ed.Grant 1967-68	750,000	
300-000-422.02	Voc.Ed.Partial Grant 1970-71	<u>21,050</u>	
	Total		771,050
300-000-430	<u>FEDERAL RESOURCES</u>		
300-000-431	Title VI 1967-68	61,091	
300-000-433	DHEW Grant		
300-000-433.10	Move.Equip.--Phase I,1969-70	242,282	
300-000-433.20	Fix.Equip.--Phase I, 1969-70	430,000	
300-000-433.30	Move.Equip.--Phase II	<u>70,000</u>	
	Total		803,373
300-000-460	<u>FACILITIES REVENUE</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	160,000	
300-000-472	Certificates of Deposit	1,024,000	
300-000-479	Other Investments	<u>80,000</u>	
	Total		1,264,000
300-000-480	<u>NON-GOVERNMENTAL GIFTS,GRANTS,BEQUESTS</u>		
300-000-489	Other--Gift from Student Activity Fund	<u>3,000</u>	
	Total		3,000
300-000-490	<u>OTHER REVENUES</u>		
300-000-498	Transfers in from Other Funds		
300-000-498.01	Transfer from Bldg.Maint.Fund for Site,Bldgs. & Equip.	670,000	
300-000-499.02	Proceeds from Fieldhouse Fire Loss	356,700	
300-000-499.03	Proceeds from Instruct. Equip.Loss	24,900	
300-000-499.04	Proceeds from Bldgs.& Maint. Equip. Loss	42,900	
300-000-499.05	Proceeds for Bldg.Demolition	9,500	
300-000-499.06	Proceeds for Athletic Equip. Loss	46,600	
300-000-499.07	Proceeds for Other Equip. and Supplies	<u>26,100</u>	
	Total		<u>1,176,700</u>
	TOTAL SITE & CONSTRUCTION FUND REVENUE		<u>\$11,450,578</u>

SITE AND CONSTRUCTION FUND
September 1966 - June 30, 1975
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	19,500	
391-100-533.6	Model	1,976	
391-100-533.9	Other	<u>116</u>	
	Total		627,241
391-100-537.0	Legal Counsel		20,215
391-100-539.0	Other Serv. (Financial)		<u>2,600</u>
	Tot. Contr. Services 1967-1970		704,256
391-100-560	Fixed Charges		
391-100-569.10	Other Fixed Charges--		
	Treasurer's Bond		3,550
391-100-569.9	Other Fixed Charges		<u>50</u>
	Total Fixed Charges		3,600
391-100-580	Capital Outlay		
391-100-581	Site Acquisition		
391-100-581.10	Land Cost 1966-67	1,425,400	
391-100-581.20	Real Estate Taxes	14,010	
391-100-581.30	Rev. Stamps & Title		
	Policies	6,970	
391-100-581.40	Appraisals	<u>6,800</u>	
	Total		1,453,180
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>1,500</u>	
	Total		2,558,970
391-100-587.0	Instr. Equip.--Reimb.		
391-100-587.30	Move. Equip.--DHEW	262,800	
391-100-587.40	Fix. Equip.--DHEW	412,800	
391-100-587.50	Fix. Equip.--A.V.	72,800	
391-100-587.60	Art Work--DHEW	<u>17,350</u>	
	Total		<u>765,750</u>
	Total Capital Outlay		<u>4,777,900</u>
	TOTAL PHASE I		<u>\$5,485,756</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>167,800</u>	
	Total		167,800
391-200-581	Site Acquisition		
391-200-581.30	Title Policies	<u>220</u>	
	Total		220
391-200-586	Equipment--Non-Reimb.		
391-200-586.50	Moveable Equipment	<u>111,000</u>	
	Total		111,000
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>462,000</u>
	TOTAL PHASE II (A)		<u>\$ 811,020</u>
391-250-000	<u>PHASE II (B)</u>		
391-250-530	Contractual Services		
391-250-530	Architectural Fees	<u>202,000</u>	
	Total		202,000
391-250-583	New Buildings		
391-250-583.10	Construction Payout to IBA	<u>1,005,230</u>	
	Total		1,005,230
391-250-586	Instruct. Equip. Moveable, Non-Reimbursable		<u>332,000</u>
	TOTAL PHASE II (B)		<u>\$1,539,230</u>
391-270-000	<u>OTHER EXPENDITURES--CONSTRUCTION</u>		
391-271-000	Other Expend.--"U" Bldg.		
391-271-530	Contractual Services		
391-271-533	Architectural Fees	19,810	
391-271-583	Cap.Outlay--New Buildings		
391-271-583.0	"U" Building	<u>198,000</u>	
	Total		217,810

SITE AND CONSTRUCTION FUND
Project Budget

Expenditures (cont.)

391-270-000	<u>OTHER EXPENDITURES--CONSTRUCTION (Cont.)</u>		
391-272-000	Other Expenditures--"V" Bldg.		
391-272-530	Contractual Services		
391-272-533	Architectural Fees	39,760	
391-272-580	Capital Outlay		
391-272-583.0	New Buildings	<u>114,240</u>	
	Total		154,000
391-274-000	Other Construction S.W. Corner		
391-274-582	Site Improvements		
391-274-582.10	Phys. Ed. Facilities	<u>352,900</u>	
	Total		352,900
391-275-000	Other Construction, Tennis & Track		
391-275-582	Site Improvements		
391-275-582.00	P.E.--Tennis & Track, (1970-71)	<u>130,900</u>	
	Total		<u>130,900</u>
	TOTAL OTHER EXPENDITURES--CONSTRUCTION		<u>\$ 855,610</u>
391-300-000	<u>PHASE III</u>		
391-300-530	Contractual Services		
391-300-530	Architectural Fees	0*	
	Total		0
391-300-583	New Buildings		
391-300-583.10	Construct. Payout to CDB	<u>1,617,403*</u>	
	Total		1,617,403
391-300-586	Instructional Equip.--Move.	0*	
	Total		<u>0</u>
	TOTAL PHASE III		<u>\$1,617,403</u>

*Shortage of funds to complete Phase III is \$101,909 for the construction payout and \$660,000 for moveable equipment.

SITE AND CONSTRUCTION FUND
Project Budget

Expenditures (cont.)

391-900-000	<u>OTHER EXPENDITURES</u>		
391-900-581.0	Site Acquisition		
391-900-581.20	Site Appraisal, Site Evaluation 1973-75	2,100	
391-900-581.40	Site Appraisal, Population Study, 2nd Campus, 1972-74	<u>13,510</u>	
	Total		15,610
391-900-587.0	Instr. Equip.--Reimb.		
391-900-587.10	Title VI 1967-68	<u>61,091</u>	
	Total		61,091
391-900-587.20	Instr. Equip. Voc/Tech. Reimb. '67-70		
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 Improve.--Spec. Projects		
391-900-582.10	Gen. Improvements	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 ('72-73)	35,171	
391-900-582.76	Entrance Sign '73-74	6,590	
391-900-582.77	Guardrail over Dam	<u>4,900</u>	
	Tot. Special Projects	<u>46,661</u>	
	Total		<u>205,258</u>
	TOTAL OTHER EXPENDITURES		<u>\$1,031,959</u>
391-990-000	<u>OTHER EXPENDITURES--FIRE LOSS</u>		
391-990-589	Capital Outlay--Other		
391-990-589.03	Fire Loss--Instr. P.E. Equip.	41,000	
391-990-589.04	Fire Loss--Oth. Instr. Equip.	19,700	
391-990-589.05	Fire Loss--Office Equip.	4,000	
391-990-589.06	Fire Loss--Other Equip.	<u>44,900</u>	
	Total		<u>109,600</u>
	TOTAL OTHER EXPENDITURES--FIRE LOSS		<u>\$ 109,600</u>
	TOTAL SITE & CONSTRUCTION FUND EXPEND.		<u><u>\$11,450,578</u></u>

SITE AND CONSTRUCTION FUND

Phase IA-IB

I.	Cost of Phase I Construction Project with Change Orders		
A.	Building to 5' 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' line, $\$10,382,871 \div 371,440$		27.95
VI.	Building cost per sq. ft. to 5' line excluding central heating plant ($\$10,382,871 - \$733,637$) $\div 371,440$		25.98
VII.	Building cost per sq. ft. to 5' line with 43.8% of central heating plant costs included, ($\$10,382,871 - \$412,304$) $\div 371,440$		26.84
VIII.	Ratio of Change Orders (Building) to original prices $\$209,429 \div \$10,173,442$		2%
IX.	Building cost per square foot by building including 2% increase for change orders		
A.	Student Center and Admin. Wing	$\$26.16 \times 1.02\%$	26.68
B.	Central Heating Plant	$88.39 \times 1.02\%$	90.16
C.	Art and Architecture	$29.06 \times 1.02\%$	29.64
D.	Science	$25.89 \times 1.02\%$	26.41
E.	Lecture-Demonstration Center	$40.71 \times 1.02\%$	41.52
F.	Learning Resources Center	$23.28 \times 1.02\%$	23.75

SITE AND CONSTRUCTION FUND

Sources of Funding for Phase IIA

Phase IIA (Bldgs. - "D" Add., Music Wing, "B" Add.)

Transfer of land - 10.01 acres @ \$5,000	50,050	
Transfer of prepaid architects fees	106,332	
Transfer of Power Plant Addition	<u>103,763</u>	
Sub Total		260,145
Harper cash payouts		<u>461,193</u>
Total cash and non-cash items		721,338
State funding		<u>2,160,000</u>
Total Estimated Funding		<u><u>\$2,881,338</u></u>

Costs for Phase IIA

Costs of buildings only	1,784,338	
Site development	657,024	
Value of land	50,050	
Cost of fixed equipment	152,200	
Contingency	69,962	
Architectural fees	<u>167,763</u>	
Total cost for Phase IIA		<u><u>\$2,881,337</u></u>
Movable equipment for Phase IIA		175,000
Less DHEW Grant		<u>70,000</u>
Amount needed from Educational Fund		<u><u>\$105,000</u></u>

ALLOWABLE SQUARE FEET

The following report indicates the total allowable square footage for Harper College based on actual enrollment and projections (Population Study by Real Estate Research Corporation).

	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980
*FTE DAY	3476	3609	4353	5030	5726	6402	7032	7693	8100	8450
Bac. Orien.	2433	2165	2670	2749	2841	2899	2973	3137	3165	3207
Occ.Orien.	1043	1444	1683	2281	2885	3503	4059	4556	4935	5243

Allowable Square Feet
Based Upon ICCB Formula

TOTAL SQUARE FEET PER GUIDELINES FOR FALL--1971 Space Shortage

1043 FTE @ 140 sq. ft.	146,020 sq.ft.	
1500 FTE @ 110 sq. ft.	165,000 sq.ft.	
933 FTE @ 100 sq. ft.	93,300 sq.ft.	
Total based upon Formula	404,320 sq.ft.	
Actual facilities available	376,880 sq.ft.	27,440 sq.ft.

TOTAL SQUARE FEET PER GUIDELINES FOR FALL--1972

1444 FTE @ 140 sq. ft.	202,160 sq.ft.	
1500 FTE @ 110 sq.ft.	165,000 sq.ft.	
665 FTE @ 100 sq.ft.	66,500 sq.ft.	
Total based upon Formula	433,660 sq.ft.	
Actual facilities available	383,224 sq.ft.	50,436 sq.ft.

TOTAL SQUARE FEET PER GUIDELINES FOR FALL--1973

1683 FTE @ 140 sq. ft.	235,620 sq.ft.	
1500 FTE @ 110 sq.ft.	165,000 sq.ft.	
1170 FTE @ 100 sq.ft.	117,000 sq.ft.	
Total based upon Formula	517,620 sq.ft.	
Actual facilities available	383,224 sq.ft.	134,396 sq.ft.

TOTAL SQUARE FEET PER GUIDELINES FOR FALL--1974

2281 FTE @ 140 sq. ft.	319,340 sq.ft.	
1500 FTE @ 110 sq.ft.	165,000 sq.ft.	
1249 FTE @ 100 sq.ft.	124,900 sq.ft.	
Total based upon Formula	609,240 sq. ft.	
Actual facilities available	439,556 sq.ft.	169,684 sq.ft.

TOTAL SQUARE FEET PER GUIDELINES FOR FALL--1975

2885 FTE @ 140 sq.ft.	403,900 sq.ft.	
1500 FTE @ 110 sq.ft.	165,000 sq.ft.	
1341 FTE @ 100 sq.ft.	134,100 sq.ft.	
Total based upon Formula	703,000 sq.ft.	
Actual facilities available	439,556 sq.ft.	263,444 sq.ft.

TOTAL SQUARE FEET PER GUIDELINES FOR FALL--1980

Space Shortage

5243 FTE @ 140 sq. ft.	734,020 sq.ft.	
1500 FTE @ 110 sq. ft.	165,000 sq.ft.	
1500 FTE @ 100 sq. ft.	150,000 sq.ft.	
207 FTE @ 90 sq. ft.	18,630 sq.ft.	
Total based upon Formula	<u>1,067,650</u> sq.ft.	
Actual facilities available	439,556 sq.ft.	628,094 sq.ft.

The total number of square feet available for the Fall of 1974:

Phase IA-IB	371,440 sq.ft.
Building T	6,344 sq.ft.
Phase IIA	55,772 sq.ft.
Building U	<u>6,000</u> sq.ft.
	439,556 sq.ft.

*Full Time Equivalency

A COMPARISON OF ALLOWABLE SQUARE FEET
VERSUS AVAILABLE AND POSSIBLY AVAILABLE SQUARE FEET

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
<u>Fall</u>	<u>Allowable ICCB Formula</u>	<u>Available Facilities</u>	<u>Available Plus Proposed Facilities</u>	<u>Maximum Shortage A-B</u>	<u>Minimum Shortage A-C</u>
1971	404,320	376,880		27,440	27,440
1972	433,660	383,224		50,436	50,436
1973	517,620	383,224		134,396	134,396
1974	609,240	439,556		169,684	169,684
1975	703,000	439,556		263,444	263,444
1976	795,320	439,556	519,556*	355,764	275,764
1977	880,560	439,556	634,556**	441,004	246,004
1978	965,170	439,556	749,000***	525,614	216,170
1979	1,020,750	439,556	865,000***	581,194	155,750
1980	1,067,650	439,556	865,000	628,094	202,650

*This is assuming that the first portion of Phase IIB (80,000 sq.ft., Buildings G and H) will have been bid and awarded by September, 1974.

**This is assuming that the second portion of Phase IIB (115,000 sq.ft., Buildings I, J and J') will have been bid and awarded by September, 1975.

***This is assuming that the remainder of the buildings in the Master Plan will have been bid and awarded by September, 1976, and September, 1977. The actual scheduling of these buildings is also dependent on when a second campus would become operational.

STATUS OF BUILDINGS FOR COMPLETION OF MASTER PLAN

<u>Phase</u>	<u>Building</u>	<u>Description</u>	<u>Gross Sq.Ft.</u>	<u>Status</u>
IA-IB	A	Student Center & Admin.	131,662	C
IA-IB	B	Power Plant	8,300	C
IIA	B-Addn.	Physical Plant Shops-- Interim Voc.Tech Shops	5,440	C
IA-IB	C	Fine Arts	23,868	C
IA-IB	D	Science	92,600	C
IIA	D-Addn.	Science	23,523	U
IA-IB	E	Large Lecture	13,040	C
IA-IB	F	Learning Resources	101,970	C
IIB	G	Voc. Tech. Shops	19,159	F
IIB	H	Voc. Tech. Labs	62,469	F
IIB	I	Classrooms & Voc. Ed.	49,240	D
IIB	J	Classroom	50,760	S
IIB	J'	Large Lecture	15,000	D
III & IV	J''	Large Lecture	15,000	S
III & IV	K	Classroom	43,000	S
III & IV	L	Classroom	49,000	S
III & IV	M	Physical Ed. (Locker Rooms, Multi Purpose Rooms, etc.)	54,972	D
III & IV	N	Pool	12,454	-
III & IV	O	Gymnasium	23,526	-
IIA	P	Music	26,799	U
III & IV	Q	Large Lecture		
III & IV	R	Auditorium	64,020	-
III & IV	S	Continuing Education		
IIB	T	Garage--Interim Classroom and Lab	6,300	C
IIB	U	Maint. Shop and Storage-- Interim P.E.	6,000	C
		Total	<u>898,102</u> sq.ft.	

Legend:

- C - Completed
- U - Under Construction
- F - ICCB 1975 Fiscal Year Budget
- D - Design Document Complete
- S - Schematics Complete

LAND USE PLAN

The following is an acreage breakdown of how the present site is allocated for usage.

	<u>Acres</u>
Buildings	35
Parking	45
Roads	27
P.E. & Recreation (S.W. Corner)	21
Water Retention Pond	8
Highway Easements	8
*Open space including peat and low areas, areas between perimeter road and highways, circulation areas around buildings and general open spaces.	<u>56</u>
TOTAL	200 Acres

*It should be noted that approximately 25 acres is between the east loop of the perimeter road and our property line and this portion consists of peat and low land in the flood plain.

WILLIAM RAIN... HARPER COLLEGE
REQUIRED BUILDING CONSTRUCTION SCHEDULE THROUGH 1980*

Fall of Year	Revised Projected Day FTE	% Voc/Tech Students	Gross Square Feet Allowed State Formula	Potential Building Sq. Ft. Available	Description of Construction Needed		Date Bids Need to Be Awarded**	Status
1971	3,476	30	404,320	376,880****	Phase IA & B occupied 9/69		Awarded 9/67	C
1972	3,609	40	433,660	383,920	Interim Classrooms - T Interim P.E. - Maint. Shop - U	6,344 6,000	Awarded 4/72 Awarded 7/73	C C
1973	4,353	39	517,620	383,920	Phase IIA (Science - D, Music - P) Interim P.E. - Maint. Shop - U	50,332 6,000	Awarded 7/72 Awarded 7/73	U C
1974	5,030	45	609,240	439,556	Voc Tech Shops & Labs (Bldgs. G & H)	80,000	9/74	F
1975	5,726	50	703,000	439,556	Classrooms, Labs, Large Lecture, Physical Ed (Bldgs. I, J & J' & M)	165,000	9/75	
1976	6,402****	55	795,320	519,556	Classrooms, Lecture Demo. & Large Lecture (Bldgs. K, L, J'', & Q)	114,000	9/75	
1977	7,032	58	880,560	684,000	Physical Ed., Continuing Ed. & Auditorium (Bldgs. N, O, R & S)	72,000	9/77	
1978	7,693	59	965,170	798,000				
1979	8,100	61	1,020,750	870,000				

Complete Campus I Master Plan

Begin Campus II to Open Fall 1979

1979	506	35	60,970	150,000	1. Add Second Campus II	150,000	2/77	
1980	1,012	35	121,940	150,000				

*This construction schedule assumes that population growth projections are reasonably accurate and makes no allowances for potential expansion of district boundaries. In addition, this schedule reflects possible state funding schedules which do not necessarily coincide with actual needs.

**Allow one to two years planning and approval time prior to these dates.

***ICCB recommended maximum campus size.

****Includes completed "B" Addition (5,440 sq. ft.) which is part of Phase IIA, Phase IIA is 55,772 sq. ft.

LEGEND: C- Completed; U- Under Construction; F- State Funds Requested in ICCB 1975 Budget.

Assumptions--Future Site and Construction Fund Projects

The total costs and the local district's share of the costs, as well as the costs for a second site and buildings, are a function of a number of variables. These variables are as follows:

1. The state guidelines for costs per square foot at different points in time.
2. The rate of cost escalation in the construction trade.
3. Whether or not the local district will build to the then prescribed state guideline or be willing to cover any additional cost with 100% local funds.
4. The date the various projects are bid. Each year of delay adds 10% to 15% to costs.
5. If all the items we are planning to submit as credits will be accepted.

With the above five points in mind, we have made the following assumptions and in this way are able to arrive at a particular set of cost figures to use as a basis for financial planning.

Assumptions:

For buildings G and H, assume that the guideline will be increased to \$35/square foot, that the architect will be commissioned to redesign the buildings to meet a \$40/square foot cost, the Board will approve the expenditure of the additional \$5 per square foot out of 100% local funds, and that the buildings will be bid in the fall of 1974.

For buildings I, J, J' and M, assume that the guideline will be \$40/square foot, that the architect will be commissioned to design the buildings to meet this guideline, and that the buildings will be bid in the fall of 1975.

For buildings K, L, J'' and Q, assume that the guideline will be \$45/square foot, that the architect will be commissioned to design the buildings to meet this guideline, and that the buildings will be bid in the fall of 1976.

For buildings N, O, R and S, assume that the guideline will be \$51/square foot, that the architect will be commissioned to design the buildings to meet this guideline, and that the buildings will be bid in the fall of 1977.

For the second campus, assume that the land could be purchased for no more than \$2,250,000, that the guideline will be \$56/square foot, that the architect will be commissioned to design the buildings to meet the guideline, and that the buildings will be bid by the spring of 1979.

DMM:cy (b/11/74)

SUMMARY OF HARPER COLLEGE CASH REQUIREMENTS FOR CONSTRUCTION

Year

1974-75	Local cash for G and H construction	\$1,207,230	
	Moveable Equip. (100% local funds)	<u>332,000</u>	
	Total Local Cash		1,539,230
1975-76	Local cash for I, J, J' and M	1,719,312	
	Moveable equipment (100% local funds)	<u>660,000</u>	
	Total Local Cash		2,379,312
1976-77	Local cash for K, L, J'' and Q	1,340,788	
	Moveable equipment (100% local funds)	<u>513,000</u>	
	Total Local Cash		1,853,788
1977-78	Local cash for N, O, R and S	697,804	
	Moveable equip. (100% local funds)	<u>367,200</u>	
	Total Local Cash		<u>1,065,004</u>
	Total cash required to complete existing Campus Master Plan		6,837,334
	Total cash available		<u>(3,831,000)</u>
	Cash shortage for completion of existing campus		3,006,334
1978-79	Campus II		
	Local cash for site (90 acres @ \$25,000)	2,250,000	
	Local cash for buildings (3,000 Day FTE)	3,906,900	
	Moveable equipment (100% local funds)	<u>1,680,000</u>	
	Total		<u>7,836,900</u>
	Total additional funds needed to complete Campus I and II		<u>\$10,843,234</u>

SITE AND CONSTRUCTION FUND

Phase IIB--Buildings G and H (83,000 sq. ft.)

Estimated Sources of Funding

Harper cash portion	\$1,207,230
State funding	<u>2,981,000</u>
 TOTAL ESTIMATED FUNDING	 <u><u>\$4,188,230</u></u>

Estimated Costs

Cost of buildings = \$40 x 83,000 sq.ft.	3,320,000
Site development	332,000
Cost of fixed equipment	121,180
Contingency	188,660
Architectural fees (6%)	<u>226,390</u>
 TOTAL COSTS	 <u><u>\$4,188,230</u></u>
 Moveable equipment (must be funded 100% by Harper College either from Educational Funds or a new bond issue)	 <u><u>\$ 332,000</u></u>

Note: ICCB current guidelines are \$30/sq.ft. for building costs. We are assuming an increase to at least \$35/sq.ft. The additional \$5/square foot would be from local funds.

SITE AND CONSTRUCTION FUND

Phase III--Buildings I, J, J' and M (165,000 sq. ft.)

Estimated Sources of Funding

Local cash	1,719,312	
Land (70 acres)	<u>547,960</u>	
Total local share		\$2,267,272
State cash		<u>6,801,818</u>
 TOTAL ESTIMATED FUNDING		 <u>\$9,069,090</u>

Estimated Costs

Cost of buildings = \$40 x 165,000 sq.ft.	6,600,000	
Site development	660,000	
Land 70 acres	547,960	
Fixed equipment	396,000	
Contingency	382,800	
Architectural fees	<u>482,330</u>	
 TOTAL COSTS		 <u>\$9,069,090</u>

Moveable equipment (must be funded 100% by Harper College either from Educational Funds or a new bond issue) \$ 660,000

Note: Assuming ICCB guidelines will be \$40/sq.ft. for building costs.

SITE AND CONSTRUCTION FUND

Buildings K, L, J' and Q (114,000 sq. ft.)

Estimated Sources of Funding

Local cash	\$1,340,788	
Buildings T and U credits	<u>420,000</u>	
Total local share		\$1,760,788
State cash		<u>5,282,362</u>
 TOTAL ESTIMATED FUNDING		 <u><u>\$7,043,150</u></u>

Estimated Costs

Cost of buildings = \$45 x 114,000 sq.ft.	5,130,000	
Site development	513,000	
Buildings T and U	420,000	
Fixed equipment	307,800	
Contingency	297,500	
Architectural fees	<u>374,850</u>	
 TOTAL COSTS		 <u><u>\$7,043,150</u></u>

Moveable equipment (must be funded 100% by Harper College either from Educational Funds or a new bond issue) \$ 513,000

Note: Assuming ICCB guidelines will be \$45/sq.ft. for building costs.

SITE AND CONSTRUCTION FUND

Buildings N, O, R and S (72,000 sq. ft.)

Estimated Sources of Funding

Local cash	486,448	
Land 36 acres	281,808	
S.W. Corner, track and tennis court credits	500,368	
Building V and outside lighting credit	<u>204,000</u>	
Total local share		\$1,472,624
State cash		<u>4,417,872</u>
 TOTAL ESTIMATED FUNDING		 <u><u>\$5,890,496</u></u>

Estimated Costs

Cost of buildings = \$51 x 72,000 sq.ft.	3,672,000	
Site development	367,200	
Land 36 acres	281,808	
S.W. corner, track and tennis courts	500,368	
Building V and outside lighting	204,000	
Fixed equipment	367,200	
Contingency	220,320	
Architectural fees	<u>277,600</u>	
 TOTAL COSTS		 <u><u>\$5,890,496</u></u>

Moveable equipment (must be funded 100% by Harper College either from Educational Funds or a new bond issue)		<u><u>\$ 367,200</u></u>
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Note: Assuming ICCB guideline will be \$51/sq.ft. for building costs.

SITE AND CONSTRUCTION FUND

Second Campus

Estimated Sources of Funding

Harper cash portion	\$ 6,156,900
State funding	<u>18,470,700</u>
 TOTAL ESTIMATED FUNDING	 <u>\$24,627,600</u>

Estimated Costs

Cost of buildings = \$45 x 300,000 sq.ft.	16,800,000
Site development	1,680,000
Land (90 acres x \$25,000)	2,250,000
Fixed equipment	1,680,000
Contingency	1,008,000
Architectural fees	<u>1,209,600</u>
 TOTAL COSTS	 <u>\$24,627,600</u>

Moveable equipment (must be funded 100% by Harper College either from Educational Funds or a new bond issue). \$ 1,680,000

Note: Assuming ICCB guideline will be \$56/sq.ft.

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 Community 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 Community College Act." The statutory maximum tax rate for the educational fund is seventy-five cents per \$100 equalized assessed valuation. The present rate for Harper College is eleven 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 Community College Act." The statutory maximum tax rate is set at ten cents per \$100 equalized assessed valuation. The present rate for Harper College is four 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 Community 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 community 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 Community 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 Community 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 Community 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 community 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 Community 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. Section 103-33.1 through Section 103-33.6 of "The Illinois Public Community 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 Community 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 baccalaureate-oriented transfer, occupational technical career, general studies and developmental programs (associate degree credit and certificate credit). It also includes all the supportive equipment, materials, supplies, and costs that are necessary to implement the instructional program.

B. Academic Support (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 includes the services provided to the general community, governmental agencies, and business and industry for non-credit continuing education and community service activities. Continuing education is considered to be those non-credit activities under public service which have been established to provide an educational service to the various members of the community, and are not part of degree credit or certificate credit curriculum. Continuing education includes but is not limited to professional review courses, workshops, and seminars. Community services are those activities under public service concerned with making available to the public various resources and unique capabilities that exist within the institution. Examples of community service may be conferences and institutes, general advisory services and reference bureaus, urban affairs, international affairs, radio television, consultation, and similar activities which meet the test that the primary intent for establishing is to provide services which are beneficial to groups and individuals outside of the institution.

E. Organized Research (050-000-000)

Organized research or sponsored research is performed on the basis of agreements or contracts with outside agencies, and is funded by the outside agency.

F. Independent Operations (060-000-000)

The independent operation function provides for the operation of the cafeteria, bookstore, student organizations, athletics, college center, 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 provides 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. Institutional Support (090-000-000)

Institutional support consists of those costs that benefit the entire college and are not readily assignable to a particular cost center. Areas included are Board of Trustees, Institutional Expense, Campus Services, Institutional Research, and Data Processing. Data Processing costs are allocated to users on the basis of benefit. 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 Teaching Associates (000-000-515)

This account includes those teaching assistants whose duties consist of active assistance in teaching or counseling. Work is characterized by direct instructional or counseling contact with students and requires a specialized course of formal studies resulting in at least an A.A. degree.

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 instructional substitutes and 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.

536 Legal Services (000-000-536)

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

537 Office Services (000-000-537)

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 also 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 cost 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.

554 Travel Expense (000-000-554)

This account provides for travel outside the college district and meeting expense outside the college district.

555 Recruitment (000-000-555)

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

556 Vehicle Expense (000-000-556)

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 (20%) 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 Subsidy to _____ (000-000-597)

This account provides funds for those college operations which are not self-supporting and must be funded from other college sources. Such funds are appropriated in this account and transferred to the appropriate fund as required.

This account might be used to balance budgeted deficits in such areas as intercollegiate athletics, cafeteria, bookstore, and the community counseling center. This is a subsidy, the actual expenditures being budgeted and recorded in the auxiliary operation.

598 Data Processing Service (000-000-598)

This account is used at year-end to charge using departments with the cost of data processing services provided. As a part of budget preparation, data processing costs are budgeted to divisions, and after services have been provided, allocation is made to divisions. This account is also an offset against expenditures in data processing operations.

599 Other S.P.E.D. (000-000-599)

This account provides funds for special projects. A transfer of funds from this account is presented to the Board of Trustees after recommendation by the administration. Expenditures for special projects cannot be charged to this account.

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 five percent of a respective fund appropriation total. Inter-fund 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 Community 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 Community 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	Program	Standardized
3.	00 <u>X</u> -000-000-000-000	Sub-program	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</u> - <u>XXX</u>	Unit Cost Identifier	Optional

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 Community 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 and Maintenance 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. PROGRAM CODE

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

The following chart sets forth the program designations:

PROGRAM CODE

Code	Classification
Level 2:	Program
0 <u>1</u> 0-000-000	1. Instruction
0 <u>2</u> 0-000-000	2. Academic Support--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. Organized Research
0 <u>6</u> 0-000-000	6. Independent Operations
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. Institutional Support

IV. SUB-PROGRAM CODE

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

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

Code	Classification	
Level 2 and 3:	Program:	Sub-program:
0 <u>1</u> 0-000-000	1. INSTRUCTION	
0 <u>1</u> 1-000-000		1. Transfer Programs
0 <u>1</u> 2-000-000		2. Career Programs
0 <u>1</u> 3-000-000		3. Gen.Studies Programs
0 <u>1</u> 5-000-000		5. Developmental Programs
0 <u>1</u> 8-000-000		8. Administration
0 <u>1</u> 9-000-000		9. Other

SUB-PROGRAM CODE (Cont.)

Code	Classification	
Level 2 and 3:	Program:	Sub-program:
020-000-000	2. ACADEMIC SUPPORT (LEARNING RESOURCES)	
021-000-000		1. Library Center
022-000-000		2. Instructional Materials Center
023-000-000		3. Communication Center
028-000-000		8. Administration
029-000-000		9. Other
030-000-000	3. STUDENT SERVICES	
031-000-000		1. Admissions & Records
032-000-000		2. Placement and Student Aids
033-000-000		3. Counseling & Health
034-000-000		4. Student Activities
035-000-000		5. Scholarships, Grants, Loans
036-000-000		6. Student Employment
037-000-000		7. Dean and Hearing Impaired
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. Continuing Education
043-000-000		3. Education
048-000-000		8. Administration
049-000-000		9. Other

SUB-PROGRAM CODE (Cont.)

Code	Classification	
Level 2 and 3:	Program:	Sub-program:
0 <u>5</u> 0-000-000	5. ORGANIZED RESEARCH	
0 <u>5</u> 8-000-000		8. Administration
0 <u>5</u> 9-000-000		9. Other
0 <u>6</u> 0-000-000	6. INDEPENDENT OPERATIONS	
0 <u>6</u> 1-000-000		1. Food Service
0 <u>6</u> 2-000-000		2. Bookstore
0 <u>6</u> 3-000-000		3. Cultural Series
0 <u>6</u> 4-000-000		4. Athletics
0 <u>6</u> 5-000-000		5. Child Care Program
0 <u>6</u> 6-000-000		6. College Center
0 <u>6</u> 7-000-000		7. Continuint Education
0 <u>6</u> 8-000-000		8. Community Counseling Center
0 <u>6</u> 9-000-000		9. Other
0 <u>7</u> 0-000-000	7. OPERATION & MAINTENANCE OF PLANT	
0 <u>7</u> 1-000-000		1. Maintenance
0 <u>7</u> 2-000-000		2. Custodial
0 <u>7</u> 3-000-000		3. Grounds
0 <u>7</u> 4-000-000		4. Campus Security
0 <u>7</u> 5-000-000		5. Receiving and Transportation
0 <u>7</u> 6-000-000		6. Plant Utilities
0 <u>7</u> 8-000-000		8. Administration
0 <u>7</u> 9-000-000		9. Other

SUB-PROGRAM CODE (Cont.)

Code	Classification	
Level 2 and 3:	Program:	Sub-program:
0 <u>8</u> 0-000-000	8. GEN. ADMINISTRATION	
08 <u>1</u> -000-000		1. Executive Office
08 <u>2</u> -000-000		2. Business Office
08 <u>3</u> -000-000		3. Community Relations
08 <u>8</u> -000-000		8. Campus Admin.
08 <u>9</u> -000-000		9. Other
0 <u>9</u> 0-000-000		9. GEN. INSTITUTION
09 <u>2</u> -000-000	2. Institutional Exp.	
09 <u>3</u> -000-000	3. Campus Services	
09 <u>4</u> -000-000	4. Instit. Research	
09 <u>5</u> -000-000	5. Data Processing	
09 <u>6</u> -000-000	6. College Relations and Development	
09 <u>7</u> -000-000	7. Non-operating	
09 <u>8</u> -000-000	8. Administration	
09 <u>9</u> -000-000	9. Other	

V. ORGANIZATIONAL UNIT CODE

The organizational unit provides additional detail breakdowns below the sub-program 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:

SUB-PROGRAM CODE (Cont.)

Code	Classification	
Level 2 and 3:	Program:	Sub-program:
0 <u>5</u> 0-000-000	5. ORGANIZED RESEARCH	
0 <u>5</u> 8-000-000		8. Administration
0 <u>5</u> 9-000-000		9. Other
0 <u>6</u> 0-000-000	6. INDEPENDENT	
0 <u>6</u> 1-000-000	OPERATIONS	1. Food Service
0 <u>6</u> 2-000-000		2. Bookstore
0 <u>6</u> 3-000-000		3. Cultural Series
0 <u>6</u> 4-000-000		4. Athletics
0 <u>6</u> 5-000-000		5. Child Care Program
0 <u>6</u> 6-000-000		6. College Center
0 <u>6</u> 7-000-000		7. Continuint Education
0 <u>6</u> 8-000-000		8. Community Counseling Center
0 <u>6</u> 9-000-000		9. Other
0 <u>7</u> 0-000-000	7. OPERATION & MAIN-	
0 <u>7</u> 1-000-000	TENANCE OF PLANT	1. Maintenance
0 <u>7</u> 2-000-000		2. Custodial
0 <u>7</u> 3-000-000		3. Grounds
0 <u>7</u> 4-000-000		4. Campus Security
0 <u>7</u> 5-000-000		5. Receiving and Transportation
0 <u>7</u> 6-000-000		6. Plant Utilities
0 <u>7</u> 8-000-000		8. Administration
0 <u>7</u> 9-000-000		9. Other

SUB-PROGRAM CODE (Cont.)

Code	Classification	
Level 2 and 3:	Program:	Sub-program:
0 <u>8</u> 0-000-000	8. GEN.ADMINISTRATION	
0 <u>8</u> 1-000-000		1. Executive Office
0 <u>8</u> 2-000-000		2. Business Office
0 <u>8</u> 3-000-000		3. Community Relations
0 <u>8</u> 8-000-000		8. Campus Admin.
0 <u>8</u> 9-000-000		9. Other
0 <u>9</u> 0-000-000	9. GEN. INSTITUTION	
0 <u>9</u> 2-000-000		2. Institutional Exp.
0 <u>9</u> 3-000-000		3. Campus Services
0 <u>9</u> 4-000-000		4. Instit. Research
0 <u>9</u> 5-000-000		5. Data Processing
0 <u>9</u> 6-000-000		6. College Relations and Development
0 <u>9</u> 7-000-000		7. Non-operating
0 <u>9</u> 8-000-000		8. Administration
0 <u>9</u> 9-000-000		9. Other

V. ORGANIZATIONAL UNIT CODE

The organizational unit provides additional detail breakdowns below the sub-program 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 and 4:	Organizational Unit:	Sub-unit:
000- <u>100</u> -000	1. Division (Example: Div. of Business)	Course area or dept. (Example)
000- <u>111</u> -000		11. Accounting
000- <u>112</u> -000		12. Management
000- <u>113</u> -000		13. Marketing
000- <u>114</u> -000		14. Economics
000- <u>115</u> -000		15. Secretarial Sciences

Note: At Harper College, the above coding falls in the 3rd, 4th, and 5th positions. See Chart of Accounts for the balance of the chart.

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

OBJECT ACCOUNT CODES (Cont.)

Code	Classification
Level 5:	Object Accounts
000-000-1 <u>60</u>	6. Deferred Charges
000-000-1 <u>70</u>	7. Trust and Agency Receivables
000-000-1 <u>80</u>	8. Fixed Assets
000-000-1 <u>90</u>	9. Other Assets
000-000-2 <u>00</u>	2. LIABILITIES
000-000-2 <u>10</u>	1. Payroll Deductions Payable
000-000-2 <u>20</u>	2. Warrants and Orders Payable
000-000-2 <u>30</u>	3. Inter-fund Payables
000-000-2 <u>40</u>	4. Accounts Payable
000-000-2 <u>50</u>	5. Accrued Expenses
000-000-2 <u>60</u>	6. Reserve for Encumbrances
000-000-2 <u>70</u>	7. Trust and Agency Liabilities
000-000-2 <u>80</u>	8. Deferred Revenue
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

OBJECT ACCOUNT CODES (Cont.)

Code	Classification
Level 5:	Object Accounts:
000-000- <u>470</u>	7. Interest on Investments
000-000- <u>480</u>	8. Non-governmental Gifts, Grants, and Bequests
000-000- <u>490</u>	9. Other Revenues
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

VII. DETAILED OBJECT ACCOUNT CODES

For the second and third digit of the object code and for the sub-categories of these codes, see the Chart of Accounts.