

William Rainey Harper College



Program Budget 1975-76

The table area is obscured by a dense grid of horizontal lines, likely a scanning artifact or a redaction. No data is visible.

WILLIAM RAINEY HARPER COLLEGE

BOARD OF TRUSTEES

Mrs. Shirley Munson, Chairman  
Mrs. Jessalyn Nicklas, Vice Chairman  
Mrs. Judith Troehler, Secretary  
Mr. William A. Kelly  
Dr. Robert R. Moats  
Mr. Robert G. Rausch  
Mrs. Natalie C. Weber

Executive Officers of the Administration

Dr. Robert E. Lahti, President  
Dr. William J. Mann, Vice President of Administrative Services  
Dr. John R. Birkholz, Vice President of Academic Affairs  
Dr. Guerin A. Fischer, Vice President of Student Affairs

THE BOARD OF TRUSTEES

July 17, 1975

Subject: College Budget for 1975-76 Fiscal Year

Reference: Letter of Transmittal

Dear Trustee:

Transmitted herewith is the proposed budget for the 1975-76 budget 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 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 1975-76 academic year is projected to increase an estimated two percent over the previous year's enrollment. This projected growth is conservative considering the 38 percent increase in spring and summer school 1975 enrollment over the previous year. If this trend continues, it may be necessary to provide additional funds from the Contingency Fund for salaries, fringe benefits, materials and capital outlay. The possible reversal of the leveling trend in enrollment which was noted in the past few years may present additional problems in planning for staff and facilities.

Total operating budget increases are shown below:

	<u>Amount</u>	<u>Percent Increase</u>
Normal Salary Increments	\$587,800	6.3
Additional Personnel for Increased Enrollment	163,470	1.8
Additional Part-time Teaching	152,030	1.6
Plant Asset Replacement	153,670	1.6
New Program Cost	67,430	.7
Increase in Cost of Summer School	88,930	1.0
Willow Park Extension Center	234,610	2.5
Other (Price Increases)	210,000	2.3
Increase in Enrollments		-9.9

The following additional facts are noteworthy as you review the 1975-76 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 14,100 to approximately 14,800.
3. It is significant to note income per student from local taxes between 1967-68 and 1975-76 has decreased by 60 percent during the past eight years. Income per student tuition during the same eight years has increased 94 percent, and income per student from State aid has increased approximately 72 percent over the same period of time. Charge-back revenue per student, amounting to 3 percent of the total operating budget for 1975-76, decreased 75 percent during the same period. This revenue source has substantially sustained the college financially for the past five years. In future years, charge-back revenue is estimated to drop still further, due to expansion of programs in neighboring colleges and creation of the new North Shore Community College District.
4. Revenue projections for the current year and the 1975-76 budget year remain in doubt because of economic conditions and current State revenue uncertainties.

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:

Robert Rausch, Chairman  
Shirley Munson  
Robert Moats

TABLE OF CONTENTS

Map of Harper College District #512  
Harper College Campus

	<u>Page</u>
<u>Historical Basis</u>	
Harper College History . . . . .	1
<u>Legal Basis</u>	
I. The College Budget and the Law . . . . .	1
II. The College Budget and the Board . . . . .	2
Board of Trustees . . . . .	5
Illinois Junior College Board . . . . .	5
Functions of the Board of Trustees . . . . .	6
<u>Instructional Program</u>	
I. The Educational Program of Harper College . . . . .	1
A. Educational Philosophy . . . . .	1
B. Specific Educational Objectives . . . . .	2
C. Typical Services Offered by Community Junior Colleges . . . . .	3
II. Educational Programs at Harper College . . . . .	5
A. General Education Undergirds and Permeates the Total Educational Program . . . . .	6
B. Degrees Offered by Harper College . . . . .	7
C. Organization to Implement the Educational Program . . . . .	7
D. The Transfer Program . . . . .	8
E. Career Programs . . . . .	8
F. Continuing Education Program . . . . .	13
G. Community Services . . . . .	14
H. Learning Laboratory Assists Students . . . . .	15
III. Organizational Elements that Support the Educational Program . . . . .	15
A. Student Affairs Support . . . . .	16
B. Learning Resources Support . . . . .	17
IV. Future Development of the Educational Program . . . . .	18
V. Faculty . . . . .	19
VI. Accreditation . . . . .	19

Financial Program

I.	Financial Plan of Operation . . . . .	1
A.	Education Fund . . . . .	1
B.	Building Fund . . . . .	1
C.	Site and Construction Fund . . . . .	2
D.	Bond and Interest Fund . . . . .	2
E.	Auxiliary Enterprises Fund . . . . .	2
F.	Restricted Purposes Fund . . . . .	3
G.	Working Cash Fund (Optional) . . . . .	3
H.	Investment in Plant Fund . . . . .	4
I.	Long Term Liabilities Fund . . . . .	4
J.	Imprest Cash Fund . . . . .	4
II.	Source of College Dist.#512 Monies--Educational Fund	4
A.	Local Resources . . . . .	4
B.	Intermediate Resources . . . . .	4
C.	State Resources . . . . .	5
D.	Federal Resources . . . . .	5
E.	Fund Balance . . . . .	5
F.	Referendum . . . . .	5
G.	Percentage Analysis of Income Categories . . . . .	6
III.	Tax Base . . . . .	7
A.	Equalized Assessed Valuations by Underlying High School Districts . . . . .	8
B.	Equalized Assessed Valuation Growth . . . . .	9
C.	Percent Growth of Equalized Assessed Valuation over Previous Year . . . . .	9
D.	Equalized Assessed Valuation by County and Type of Property Levy . . . . .	10
E.	Equalized Assessed Valuation by County . . . . .	11
F.	Assessed Valuation Per Student, 1967-79 . . . . .	11
G.	Assessed Valuation Per Student, 1967-79 . . . . .	12
H.	Assessed Valuation Growth, 1962-78 . . . . .	13
IV.	Tax Levy . . . . .	14
A.	Tax Rate History and Projections, 1965-78 . . . . .	14
B.	Cook County Tax Multiplier History . . . . .	15
C.	Levy and Gross Tax Collection Rate History by County . . . . .	15
D.	Levy and Gross Tax Collection Rate History by Type of Property . . . . .	16
E.	Levy and Net Tax Collection History for the Period May 1-June 30, and July 1-June 30 . . . . .	17
V.	Income Per Student . . . . .	17
VI.	Cost Per Student . . . . .	19
A.	Cost Per Student Analysis, Ed.Fund Budget . . . . .	20
B.	Percentage Analysis of Expend.by Function . . . . .	20
C.	Cost Per Student Chart . . . . .	21
D.	Expenditures Involved in the Compilation of Per Student Cost 1967-68 . . . . .	22

E.	Expenditures Involved in the Compilation of Per Student Cost 1968-69 . . . . .	23
F.	Expenditures Involved in the Compilation of Per Student Cost 1969-70 . . . . .	24
G.	Expenditures Involved in the Compilation of Per Student Cost 1970-71 . . . . .	25
H.	Expenditures Involved in the Compilation of Per Student Cost 1971-72 . . . . .	26
I.	Expenditures Involved in the Compilation of Per Student Cost 1972-73 . . . . .	27
J.	Expenditures Involved in the Compilation of Per Student Cost 1973-74 . . . . .	28
VII.	Student Growth . . . . .	29
A.	Population Growth 1950 to 1995 . . . . .	30
B.	Head Count Student Enrollment . . . . .	31
C.	Enrollment History and Five Year Projection . . . . .	32
D.	Total FTE Enrollment Compared to Out-of- District FTE Enrollment . . . . .	33
E.	Enrollment Statistics . . . . .	34
F.	Mid-term FTE by Division . . . . .	38
VIII.	Long Range Financial Plan . . . . .	39
A.	Projections of Fall 10th Day Enrollments to 1980 . . . . .	40
B.	Ed.Fund--Long Range Financial Plan, Estimated Accrued Revenue and Expend., 1971-1980 . . . . .	41
C.	Assumptions Used in Five Year Projections . . . . .	42
D.	Bldg.Fund--Long Range Financial Plan, Estimated Accrued Revenue and Expend., 1971-80 . . . . .	45
IX.	The Budgetary Process. . . . .	46
A.	Budget Philosophy . . . . .	46
B.	Budgetary Cycle . . . . .	47
C.	Chart--The Budget Cycle . . . . .	49
D.	Budget Considerations . . . . .	50
X.	College Finance Explained . . . . .	52
A.	Education Fund . . . . .	52
B.	Building Fund . . . . .	52
C.	Bond and Interest Fund . . . . .	53
D.	Site and Construction Fund . . . . .	53
E.	Working Cash Fund (Optional) . . . . .	53
F.	Restricted Purposes Fund . . . . .	54
G.	Auxiliary Enterprises Fund . . . . .	54
H.	Capital Assets Fund . . . . .	55
I.	Taxes--College District #512 . . . . .	55
J.	Distribution of Dist. #512's Share of One Tax Dollar . . . . .	56
K.	Distribution of Tax Rates for One of Seven Townships Served by Harper . . . . .	57
L.	Distribution of One Dollar of Tax Money . . . . .	59

Financial Program (cont.)

Page

XI.	Educational Fund Explained . . . . .	60
A.	Local Resources . . . . .	60
B.	Intermediate Resources . . . . .	60
C.	State Resources . . . . .	60
D.	Federal Resources . . . . .	60
E.	Source of One Dollar of Income . . . . .	61
F.	Expenditures . . . . .	62
G.	Disposition of One Dollar of Expense . . . . .	64
XII.	The Bond and Interest Fund Explained . . . . .	65
A.	Schedule of Principal and Interest Payments . . . . .	66
B.	Schedule of Principal and Interest Payments . . . . .	67
C.	Assessed Valuation Compared to Bond Retirement and Interest Requirement . . . . .	68
D.	Why Have Your Taxes Increased? . . . . .	69

Operating Budget

Ed.	Fund Budget, 1975-76--Revenue . . . . .	1
"	" " " " --Summary . . . . .	2
"	" " " " --Capital Outlay . . . . .	3
"	" " " " --Summer School 1975 . . . . .	4
"	" " " " --Business Division . . . . .	5
"	" " " " --Liberal Arts Division . . . . .	7
"	" " " " --Special Services Division . . . . .	9
"	" " " " --Social Science & Public Serv.Div. . . . .	11
"	" " " " --Fine Arts & Design Div. . . . .	13
"	" " " " --Engineering/Math/Phys.Sc.Div. . . . .	15
"	" " " " --Life & Health Science Div. . . . .	17
"	" " " " --Life-Long Learning Div. . . . .	19
"	" " " " --Dean of Instructional Services . . . . .	21
"	" " " " --Dean of Career & Develop.Programs . . . . .	23
"	" " " " --Dean of Continuing Ed. . . . .	25
"	" " " " --Vice President of Acad.Affairs . . . . .	27
"	" " " " --LRC, Processing Services . . . . .	29
"	" " " " --LRC, Resources Services . . . . .	31
"	" " " " --LRC, Production Services . . . . .	33
"	" " " " --LRC - Administration . . . . .	35
"	" " " " --Admissions and Records . . . . .	37
"	" " " " --Placement & Career Development . . . . .	39
"	" " " " --Financial Aids . . . . .	41
"	" " " " --Counseling. . . . .	43
"	" " " " --Environmental Health. . . . .	45
"	" " " " --Student Activities . . . . .	47
"	" " " " --Scholarships/Grants/Loans . . . . .	49
"	" " " " --Student Employment . . . . .	51
"	" " " " --Dean of Student Services . . . . .	53
"	" " " " --Hearing Impaired Program . . . . .	55
"	" " " " --Vice Pres. of Student Affairs . . . . .	57
"	" " " " --President & Board of Trustees . . . . .	59
"	" " " " --Dir.of Business Services . . . . .	63
"	" " " " --Dir.of Finance . . . . .	65
"	" " " " --Accounting and Systems . . . . .	67
"	" " " " --Personnel Director . . . . .	69

Operating Budget (cont.)

Page

Ed. Fund Budget, 1975-76--V.P.of Administrative Services .	71
" " " " --Institutional Communications . .	73
" " " " --Institutional Expense . . . . .	75
" " " " --Campus Services . . . . .	77
" " " " --Planning and Research . . . . .	79
" " " " --Data Processing Center . . . . .	81
" " " " --College Relations . . . . .	83
" " " " --Development . . . . .	85
Bldg.Fund Budget,1975-76--Revenue . . . . .	87
" " " " --Expenditure Summary . . . . .	88
" " " " --Maintenance Department . . . . .	91
" " " " --Custodial Department . . . . .	93
" " " " --Roads & Grounds Dept. . . . .	95
" " " " --Public Safety Department . . . . .	97
" " " " --Central Rec. & Transp. Dept. . . . .	99
" " " " --Utilities Department . . . . .	101
" " " " --Dir.of Physical Plant . . . . .	103
" " " " --Willow Park Center . . . . .	105
" " " " --Institutional Support . . . . .	106
Aux.Enter.Fund Budget,'75-76--Food Services . . . . .	108
" " " " " --Bookstore . . . . .	111
" " " " " --Intercollegiate Athletics . . . . .	114
" " " " " --Child Develop.Lab School . . . . .	116
" " " " " --College Center . . . . .	118
" " " " " --Continuing Ed.--Adult Ed. and Community Services . . . . .	120
" " " " " --Community Counseling Ctr. . . . .	123
Bond and Interest Fund Budget, 1975-76 . . . . .	125
Site & Construction Fund Budget, 1975-76 . . . . .	126

Budget Terms Defined

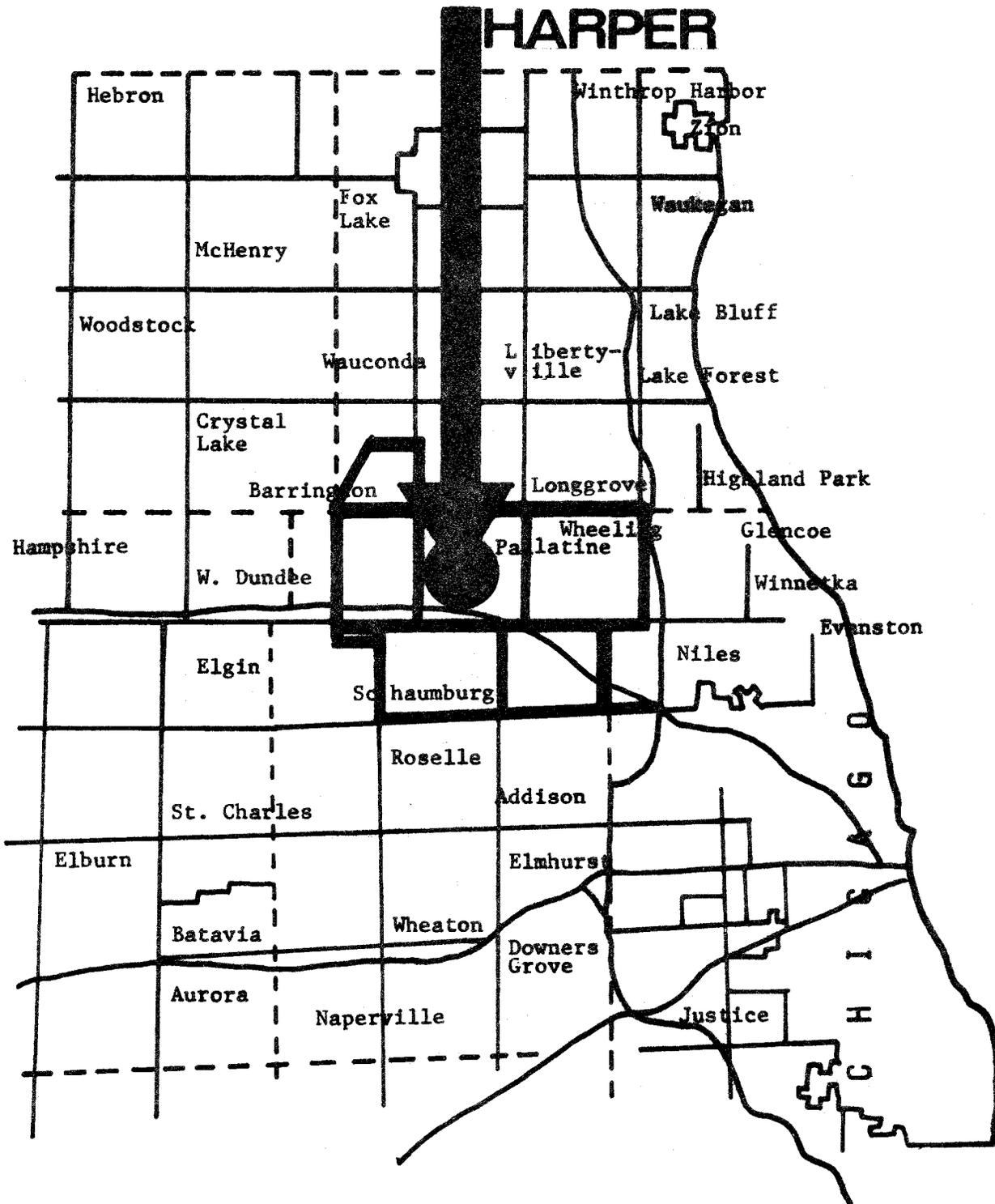
Account Descriptions . . . . .	1
I. Fund Description . . . . .	1
A. Education Fund . . . . .	1
B. Building Fund . . . . .	1
C. Site and Construction Fund . . . . .	2
D. Bond and Interest Fund . . . . .	2
E. Auxiliary Enterprises Fund . . . . .	2
F. Restricted Purposes Fund . . . . .	3
G. Working Cash Fund (Optional) . . . . .	3
H. Investment in Plant Fund . . . . .	4
I. Long Term Liabilities Fund . . . . .	4
II. Function Description . . . . .	4
A. Instruction . . . . .	4
B. Academic Support (Learn.Resources Center) . . . . .	4
C. Student Services . . . . .	5
D. Public Services . . . . .	5
E. Organized Research . . . . .	5
F. Independent Operations . . . . .	5
G. Operation and Maintenance of Plant . . . . .	5
H. General Administration . . . . .	6
I. Institutional Support . . . . .	6

Budget Terms Defined (cont.)

Page

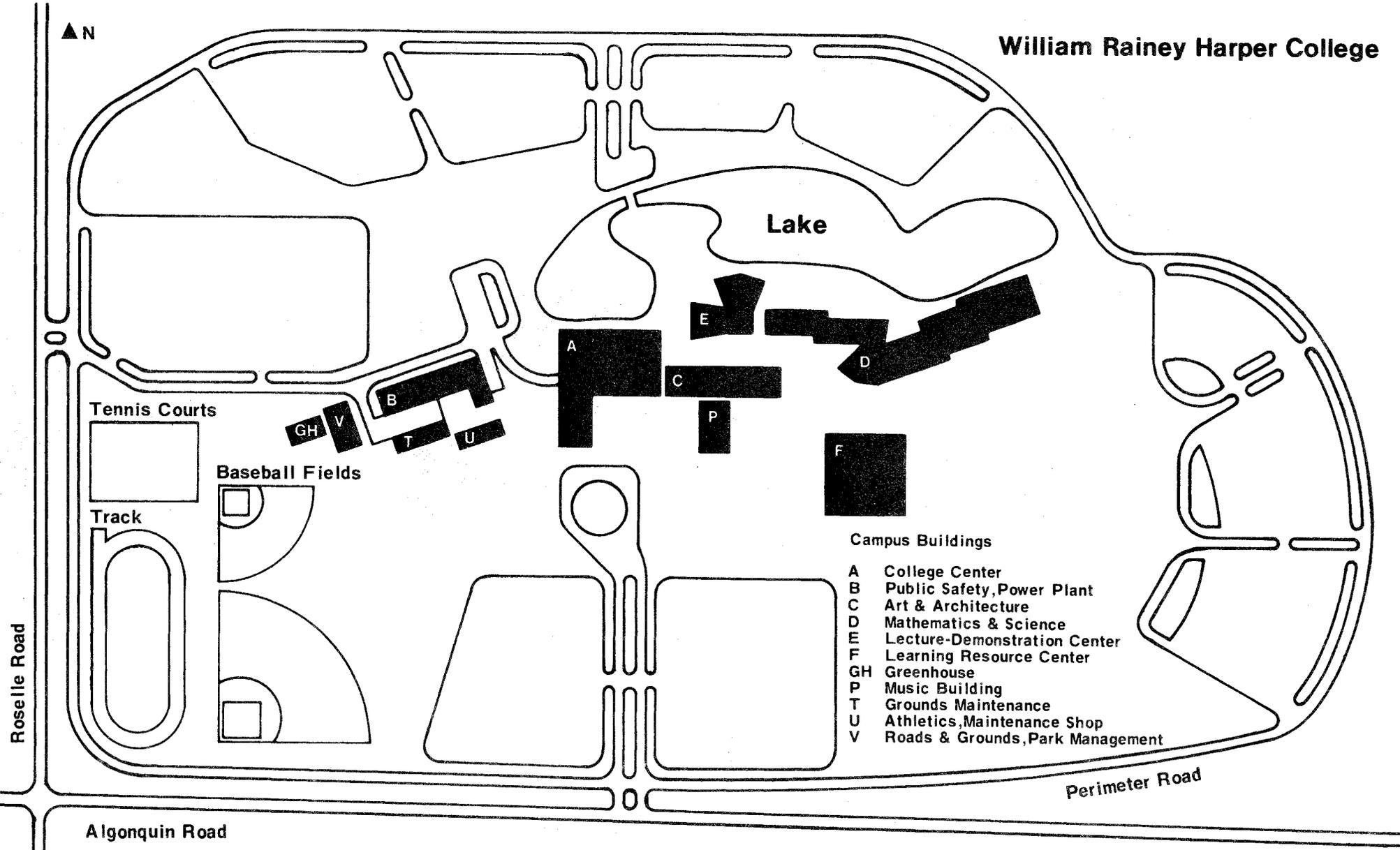
III. Object and Sub-object Descriptions . . . . .	6
A. Salaries . . . . .	6
B. Employee Benefits . . . . .	7
C. Contractual Services . . . . .	7
D. General Materials and Supplies . . . . .	8
E. Conference and Meeting Expense . . . . .	11
F. Fixed Charges . . . . .	11
G. Utilities . . . . .	11
H. Capital Outlay . . . . .	11
I. Other . . . . .	12
J. Provision for Contingency . . . . .	14
Chart of Accounts . . . . .	15
I. Codification System . . . . .	15
II. Fund Code . . . . .	16
III. Program Code . . . . .	16
IV. Sub-program Code . . . . .	17
V. Organizational Unit Code . . . . .	20
VI. Object Account Codes . . . . .	21

# METROPOLITAN LOCATION OF WILLIAM RAINY HARPER COLLEGE



# William Rainey Harper College

Lake



Tennis Courts

Baseball Fields

Track

### Campus Buildings

- A College Center
- B Public Safety, Power Plant
- C Art & Architecture
- D Mathematics & Science
- E Lecture-Demonstration Center
- F Learning Resource Center
- GH Greenhouse
- P Music Building
- T Grounds Maintenance
- U Athletics, Maintenance Shop
- V Roads & Grounds, Park Management

Roselle Road

Perimeter Road

Algonquin 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 1975-76 will receive 30.8 percent of its educational funds from local taxes, 26.7 percent from state aid, and 36.3 percent from student tuition and fees. The balance of 6.2 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

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 had become 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.

Also in 1974, Harper adopted an early calendar which allowed students to complete their first semester before Christmas. A two-week interim session was established between Christmas and the spring semester which proved so successful that the "Winterim" will be included in the 1975-76 academic year also.

The fall semester of 1974 marked the opening of two additional classroom facilities on the Harper campus. An extension to Building D contains additional biology and health science laboratories, seminar rooms, and offices. The music building, designated as Building P, was opened to accommodate in excellent facilities the various music courses offered. Two large rehearsal rooms, several classrooms, individual practice rooms, faculty offices, and a divisional suite are part of the complete facilities for Harper's music curriculum.

A Hearing Impaired Program was initiated experimentally in 1973 with the endorsement of the Board of Trustees. The program developed into a viable extension of post-high school services to the hearing impaired student. Two state and federal grants were received which continued to underwrite the growing program. A full-time deaf educator was hired in 1975 to provide direct services to the students.

An all-time high enrollment was reached in 1974-75 with a headcount of 15,500 students. This rapid growth placed Harper third in enrollment among the 47 public community colleges in the state and 11th among the 146 institutions of higher education in Illinois. Consequently, Harper reached a crucial point in the utilization of facilities. Based on statistics of building utilization, it seems incumbent that the educational planners at Harper reevaluate the entire Master Plan not later than 1977.

Negotiations continued on obtaining property for a second site and on securing a lease for an extension facility located in the Wheeling/Buffalo Grove area.



# 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:

## 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.

## THE HARPER COLLEGE EDUCATIONAL PROGRAM

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

### I. The Educational Program of Harper College

The spirit in which Harper College has been established is reflected in its name. William Rainey Harper, first president of the University of Chicago, is generally credited with having first used the term "junior college" when, in 1896, he reorganized the university into two major divisions. It has been said that no president has done so much for the university; during his tenure the university extension service was founded, the four-quarter system instituted, and the university press brought into being.

#### 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 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 one and 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 refresher and/or upgrading courses and programs to facilitate adjustment to, or reemployment, 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.

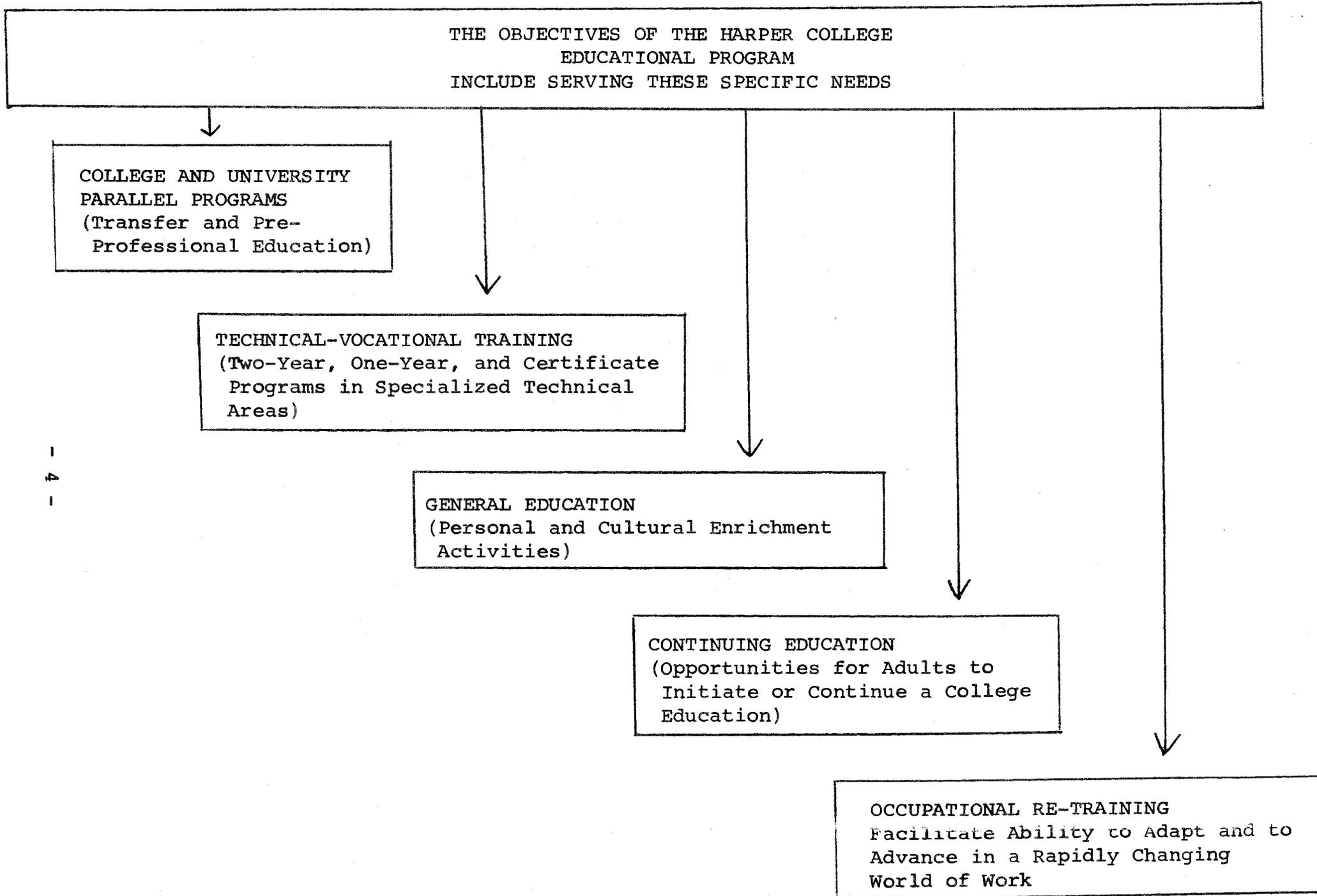
#### C. Typical Services Offered by Community Colleges

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.

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 reassess his educational program and change direction if necessary. A student making this self-appraisal requires professional assistance.

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 administrative services 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 six academic divisions and a Learning Laboratory which assume the responsibility for implementing specific curricula. The academic divisions, as established, are as follows:

Liberal Arts Division  
Fine Arts and Design Division  
Business Division  
Engineering/Mathematics/Physical Sciences Div.  
Social Science and Public Service Division  
Life and Health Science Division  
Learning Laboratory

The academic divisions are supported in their efforts by the Dean of Instructional Services, the Dean of Career and Curriculum Development Programs, the Dean of Evening and Continuing Education, and by the staff of the Learning Resources facility. Chart II depicts these relationships graphically.

D. The Transfer Program

Clearly, one of the areas that has received a major amount of attention since the opening of Harper College has been that of the four-year college and university parallel (transfer) program. A student can, by selecting from the large number of transfer courses available at the college, 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 Instructional Services 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

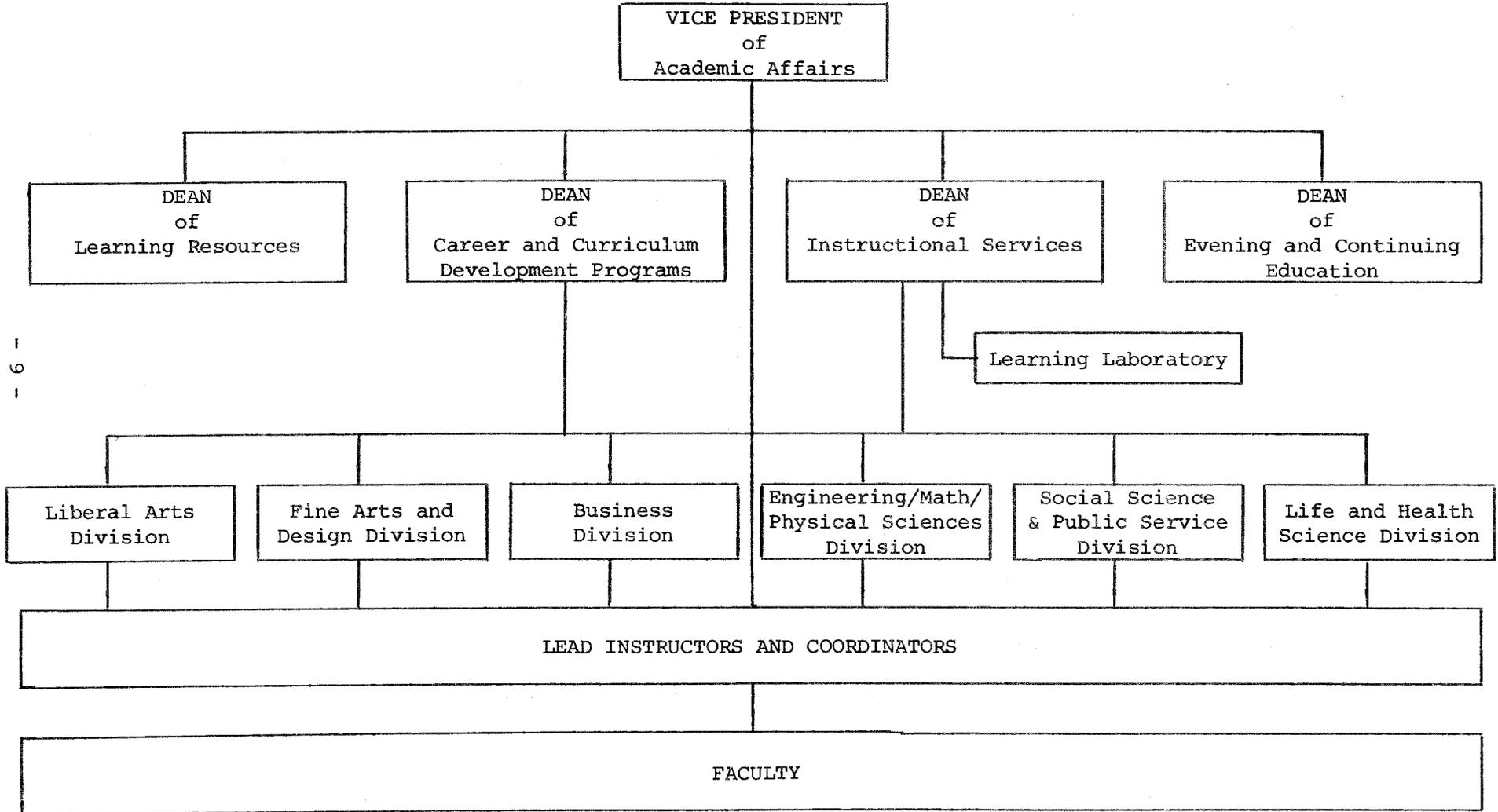
Career programs at Harper College are intended to serve the occupational needs of the following learning populations:

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 who are available for full or part-time study in preparation for the labor market.
3. Adults who have already entered the labor market and who need training or retraining to achieve stability or advancement in employment.
4. Career programs are further intended to be response to the special occupational needs of those who are socio-economically and educationally disadvantaged and for those with physical and/or learning handicaps.

It is within the mission of career education to offer 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.

CHART II

Organization of the Academic Affairs Area



- 6 -

## 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/technical 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
- Architectural Technology
- Banking, Finance and Credit
- Child Development
- Criminal Justice
- Data Processing Technology
- Dental Hygiene
- Dietetic Technician
- Electronics Technology
- Executive Secretarial Development
- Fashion Design
- Fire Science Technology
- Food Service Management
- Interior Design
- Journalism
- Legal Secretary
- Legal Technology
- Marketing Mid-Management:
  - General Marketing option
  - Supermarket Management option
- Material Management
- Mechanical Engineering Technology:
  - Mechanical Engineering option
  - Production Engineering option
- Medical Laboratory Technician
- Medical Office Assistant
- Nursing
- Park and Grounds Operations Management
- Refrigeration and Air Conditioning
- Supervisory and Administrative Management

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

- Accounting Aide
- Accounting Clerk
- Accounting--Payroll
- Architectural Technology
- Baking
- Banking, Finance and Credit (31 hours)
- Banking, Finance and Credit (15 hours)
- Child Development

CHART IV (Cont.)

Certificate programs (cont.) for course sequences of one year or less:

Clerical  
Clerk-Typist  
Cooking  
Criminal Justice  
Date Processing--Clerical  
Data Processing--Computer Operator  
Data Processing--Technical  
Electronics  
Fashion Design  
Fire Science Technology  
Food Service Management  
General Office Assistant  
Heating Service  
Industrial and Retail Security  
Legal Secretary  
Legal Technology  
Material Management  
Mechanical Drafting  
Mechanical Technician  
Medical Transcriptionist  
Numerical Control Technician  
Nursing, Licensed Practical  
Operating Room Technician  
Park and Grounds Operations Management  
Production Engineering  
Real Estate  
Refrigeration and Air Conditioning  
Refrigeration Service  
Residential Comfort Systems  
Retail Merchandising  
Secretarial  
Stenographer  
Supermarket Management  
Supervisory and Administrative Management  
Teacher Aide

Associate degree programs proposed for implementation during the 1975-76 school year<sup>1</sup>:

Municipal and Governmental Management  
Real Estate

Certificate programs proposed for implementation during the 1975-76 school year<sup>1</sup>:

Brokers Licensure Certification  
Industrial Sales Management and Development  
Machinist  
Municipal and Governmental Management  
Production Welding

<sup>1</sup>Programs must be approved by the Ill. Community College Board and the Ill. Higher Board of Education before implementation.

E. Career Programs (cont.)

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.

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. Continuing Education

Harper College believes that education must be a continuing life-long 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 life-long 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 some thirty-nine locations in 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.

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.

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 Seminar program through which the college offers management seminars for business and industry within the Harper College district.

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

Special seminars through the Community Leadership Training Center to assist in developing community leaders.

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 for 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.

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

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. 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.

3. Placement-Career Center. The college placement officer assists students in obtaining placement in their chosen field upon completion of their program at Harper College. The placement office also serves as a clearinghouse for part-time and summer job opportunities.
4. 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 cocurricular--that is to say, an integral part of the educational program. The College Center is designed to become the hub of the cocurricular 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.

5. Hearing Impaired Program. The program enables students with impaired hearing to have an opportunity to enter a college program to prepare for their vocational choice, to allow students who desire and have the ability to pursue courses leading to a baccalaureate degree, and to enable the hearing impaired to take courses for personal information and enrichment.

#### 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 (on and off campus) 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 principal 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, acquisitioning, 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 cocurricular 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 45%, or three 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."

Evidence of success, 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

DISTRIBUTION OF TEACHING FACULTY  
BY RANK AND DIVISION  
1975-76

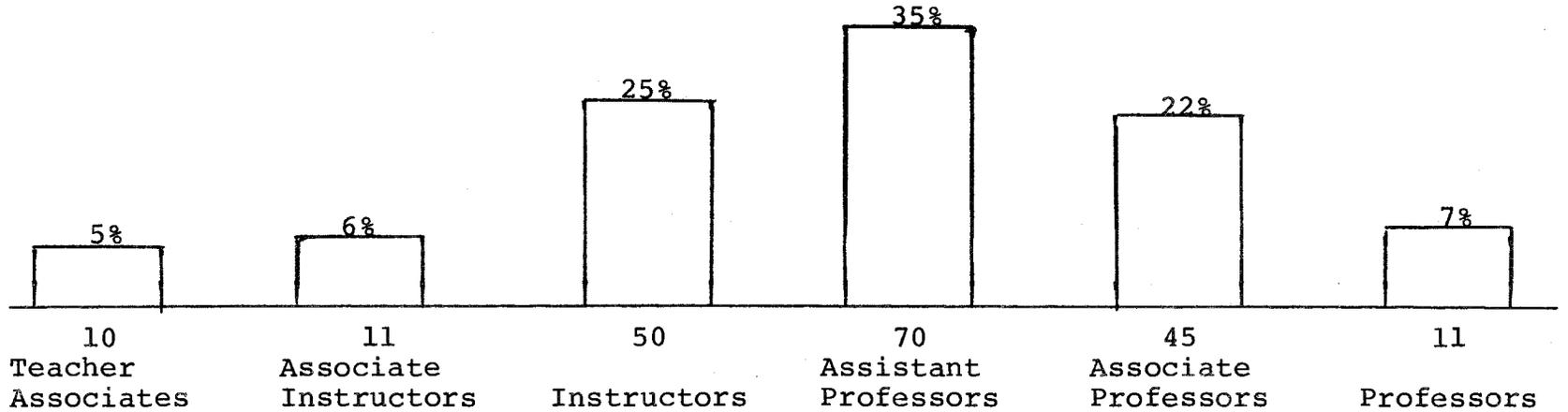
	<u>Teacher/ Counselor Associate</u>	<u>Associate Instructor</u>	<u>Instructor</u>	<u>Assistant Professor</u>	<u>Associate Professor</u>	<u>Professor</u>	<u>Total</u>
Business	1	2	8	9	4	-	24
Liberal Arts	-	-	8	16	8	2	34
Fine Arts and Design	-	3	4	4	7	1	19
Life & Health Science	-	3	11	14	9	1	38
Engineering/ Math/Phy.Sc.	-	2	4	10	5	7	28
Soc.Science & Public Serv.	1	1	5	8	9	-	24
Learning Resources	-	-	3	4	-	-	7
Spec.Services	3	-	1	-	-	-	4
Counseling	<u>5</u>	<u>-</u>	<u>6</u>	<u>5</u>	<u>3</u>	<u>2</u>	<u>21</u>
TOTAL	<u>10</u>	<u>11</u>	<u>50</u>	<u>70</u>	<u>45</u>	<u>13</u>	<u>199</u>

CHART VI

DISTRIBUTION OF TEACHING FACULTY BY RANK  
1975-76

Percentage

100  
90  
80  
70  
60  
50  
40  
30  
20  
10  
0



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 103-30 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 will obtain 28.8% 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.	Liab. Ins.
Present Dist.512 Tax Rates	.11	.04	.034	.004
Single Referendum Tax Rate Increase	.125	.05	No limit*	N. A.
Maximum Tax Rate with Referendum	.75	.10	No limit*	N. A.

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

B. Intermediate Resources

1. Harper College will obtain 31.0% 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.

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 103-30 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 will obtain 28.8% 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.	Liab. Ins.
Present Dist.512 Tax Rates	.11	.04	.034	.004
Single Referendum Tax Rate Increase	.125	.05	No limit*	N. A.
Maximum Tax Rate with Referendum	.75	.10	No limit*	N. A.

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

B. Intermediate Resources

1. Harper College will obtain 31.0% 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 will obtain 3.8% 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 2.7% 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 1.3% of its income from miscellaneous sources, such as interest on investments.

C. State Resources

1. Harper College obtains 23.6% of its income from state aid. The State of Illinois indicated the rate of reimbursement would be \$19.20 for 1974-75, but currently has reduced this amount. It is estimating the rate for the budget year will be \$18.90. The formula used is based on credit hours taken by students as of mid-term.
2. Harper College obtains 2.3% 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 1975-76, except for a small service fee for processing veterans' records.

E. Fund Balance

It is estimated that Harper College will use part of its accumulated fund balance to provide for Educational Fund requirements (6.5%).

F. Referendum

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

The following table shows the percentage income by source for 1968-1980.

F . PERCENTAGE ANALYSIS OF INCOME CATEGORIES\*  
Educational Fund Budget  
1968-1980

	<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>	<u>1979-80</u>
Taxes	40.8%	28.5%	27.9%	27.8%	30.3%	31.2%	29.6%	28.8%	29.3%	30.3%	30.7%	31.4%
Tuition	21.9	20.3	26.8	30.6	29.7	35.2	34.6	31.0	31.4	31.0	31.9	30.7
Charge-backs	23.7	18.6	14.6	8.8	7.4	6.5	4.3	3.8	3.1	2.2	1.9	1.6
State Aid	28.0	35.1	37.8	35.5	37.0	45.4	39.5	40.4	40.9	40.3	40.8	39.8
Less Bldg. Fund Deficit	--	(2.3)	(7.9)	(11.2)	(13.9)	(12.1)	(12.8)	(16.8)	(14.5)	(14.5)	(13.3)	(13.4)
Voc/Ed. Act	8.1	5.5	4.4	2.8	3.8	4.9	2.6	2.3	2.1	1.9	1.8	1.7
Student Fees	.6	.7	2.5	2.5	2.5	2.7	2.9	2.7	2.5	2.5	2.4	2.3
Misc. Sources	1.9	2.2	1.6	1.7	1.5	3.9	1.7	1.3	1.1	.9	.7	.5
Fund Balance	<u>(25.0)</u>	<u>(8.6)</u>	<u>(7.7)</u>	<u>1.5</u>	<u>1.7</u>	<u>(17.7)</u>	<u>(2.4)</u>	<u>6.5</u>	<u>4.1</u>	<u>5.4</u>	<u>3.1</u>	<u>5.4</u>
TOTAL	<u>100%</u>											

\*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 33¢ 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 <sup>(1)</sup> by Underlying High School Districts:

<u>Levy Year</u>	<u>District 211</u>	<u>District 214</u>	<u>District 224</u>	<u>Harper College Area</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 <sup>(2)</sup>	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 <sup>(3)</sup>	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	637,403,381	1,215,142,097	168,149,026	2,020,694,504	209,114,662	11.5%
1974 <sup>(4)</sup>	687,000,000	1,301,323,000	173,000,000	2,161,323,000	140,628,496	7.0%
1975				2,388,261,915	226,938,915	10.5%
1976				2,639,029,416	250,767,491	10.5%
1977				2,916,127,505	277,098,089	10.5%
1978						
1979						

(1) Generally the equalized assessed valuation is approximately 33% of the market value in an area of new homes.

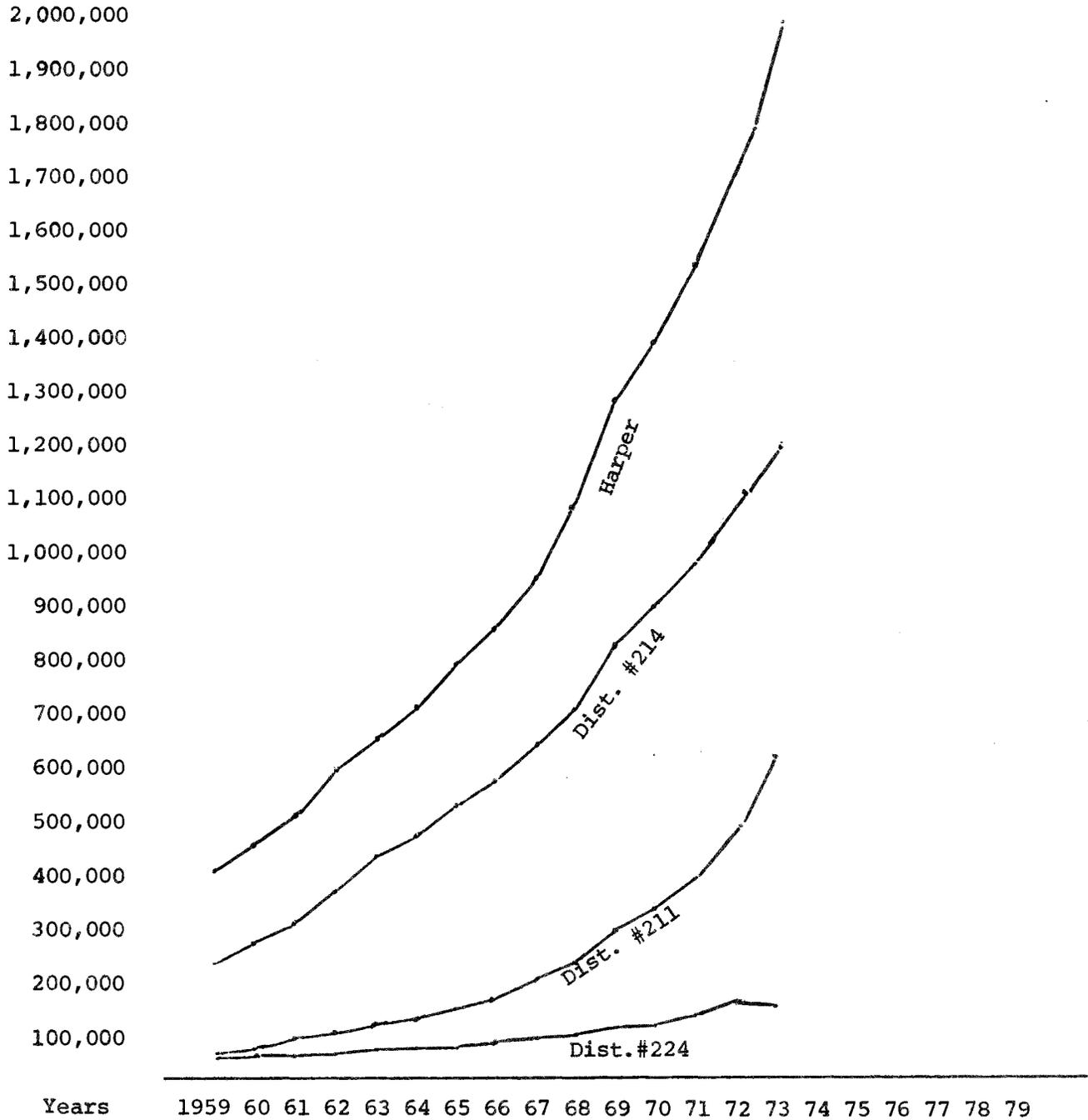
(2) Harper College established March 27, 1965, by referendum.

(3) Barrington District #224 (now District #220) annexed to Harper College July 1, 1967.

(4) 1974-1977 is estimated.

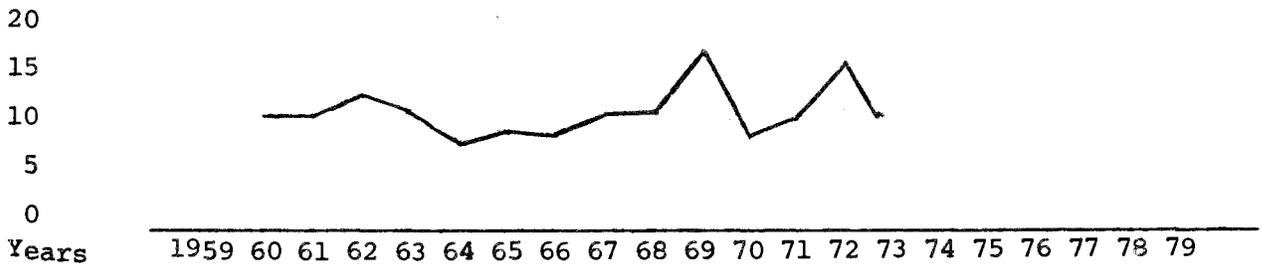
B. Equalized Assessed Valuation Growth - 1959-1974

Dollars of  
Assessed Valuation



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

Percent



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

Levy <sup>(1)</sup> Year	County	Real Estate <sup>(2)</sup>	Personal <sup>(3)</sup> Property	Railroad	Total <sup>(4)</sup>
1965	Cook				<u>713,352,907</u>
1966	Cook				<u>785,981,588</u>
1967 <sup>(1)</sup>	Cook	804,145,628	107,323,642	1,403,085	912,872,355
	McHenry	5,038,900	429,270	10,850	5,479,020
	Kane	7,898,610	1,512,370	0	9,410,980
	Lake	50,596,695	5,211,685	282,985	56,091,365
		<u>\$ 867,679,833</u>	<u>114,476,967</u>	<u>1,696,920</u>	<u>983,853,720</u>
1968	Cook	899,242,377	124,033,160	1,362,348	1,024,637,885
	McHenry	5,226,000	593,920	10,220	5,830,140
	Kane	7,966,820	1,737,940	0	9,704,760
	Lake	53,564,695	5,750,940	269,269	59,584,904
		<u>965,999,892</u>	<u>132,115,960</u>	<u>1,641,837</u>	<u>1,099,757,689</u>
1969	Cook	1,059,377,911	144,429,503	1,343,465	1,205,150,879
	McHenry	5,876,250	425,430	10,150	6,311,830
	Kane	7,998,860	1,765,140	0	9,764,000
	Lake	62,006,490	6,025,535	263,641	68,295,666
		<u>1,135,259,511</u>	<u>152,645,608</u>	<u>1,617,256</u>	<u>1,289,522,375</u>
1970	Cook	1,202,954,847	124,270,037	1,268,961	1,328,493,845
	McHenry	6,259,400	449,050	10,220	6,718,670
	Kane	8,069,720	771,790	0	8,841,510
	Lake	65,405,775	3,840,210	259,354	69,505,339
		<u>1,282,689,742</u>	<u>129,331,087</u>	<u>1,538,535</u>	<u>1,413,559,364</u>
1971	Cook	1,325,012,368	141,520,729	1,140,034	1,467,673,131
	McHenry	7,653,512	23,402	8,578	7,685,492
	Kane	9,836,310	454,600	0	10,290,910
	Lake	76,121,018	4,118,563	224,147	80,463,728
		<u>1,418,623,308</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	79,889,298	2,880,008	208,904	82,978,210
		<u>1,647,615,136</u>	<u>156,036,686</u>	<u>1,374,165</u>	<u>1,805,025,987</u>
1973	Cook	1,717,405,483	180,776,066	1,280,675	1,899,462,224
	McHenry	8,259,115	277,659	8,400	8,545,174
	Kane	10,111,310	260,560	0	10,371,870
	Lake	83,972,463	5,944,885	203,868	90,121,216
		<u>1,819,748,371</u>	<u>187,259,170</u>	<u>1,492,943</u>	<u>2,008,500,484</u>
1974	- Not available				

(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 Dist. #211, #214 and #220.

E. Harper College Equalized Assessed Valuation by County:

Levy <sup>(1)</sup> Year	Cook	Kane	Lake	McHenry	Total <sup>(2)</sup>
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	1,899,462,224	10,371,870	90,121,216	8,545,174	2,008,500,484
1974	- - - - - Not Available - - - - -				
1975					

F. Assessed Evaluation Per Student - 1967-1979

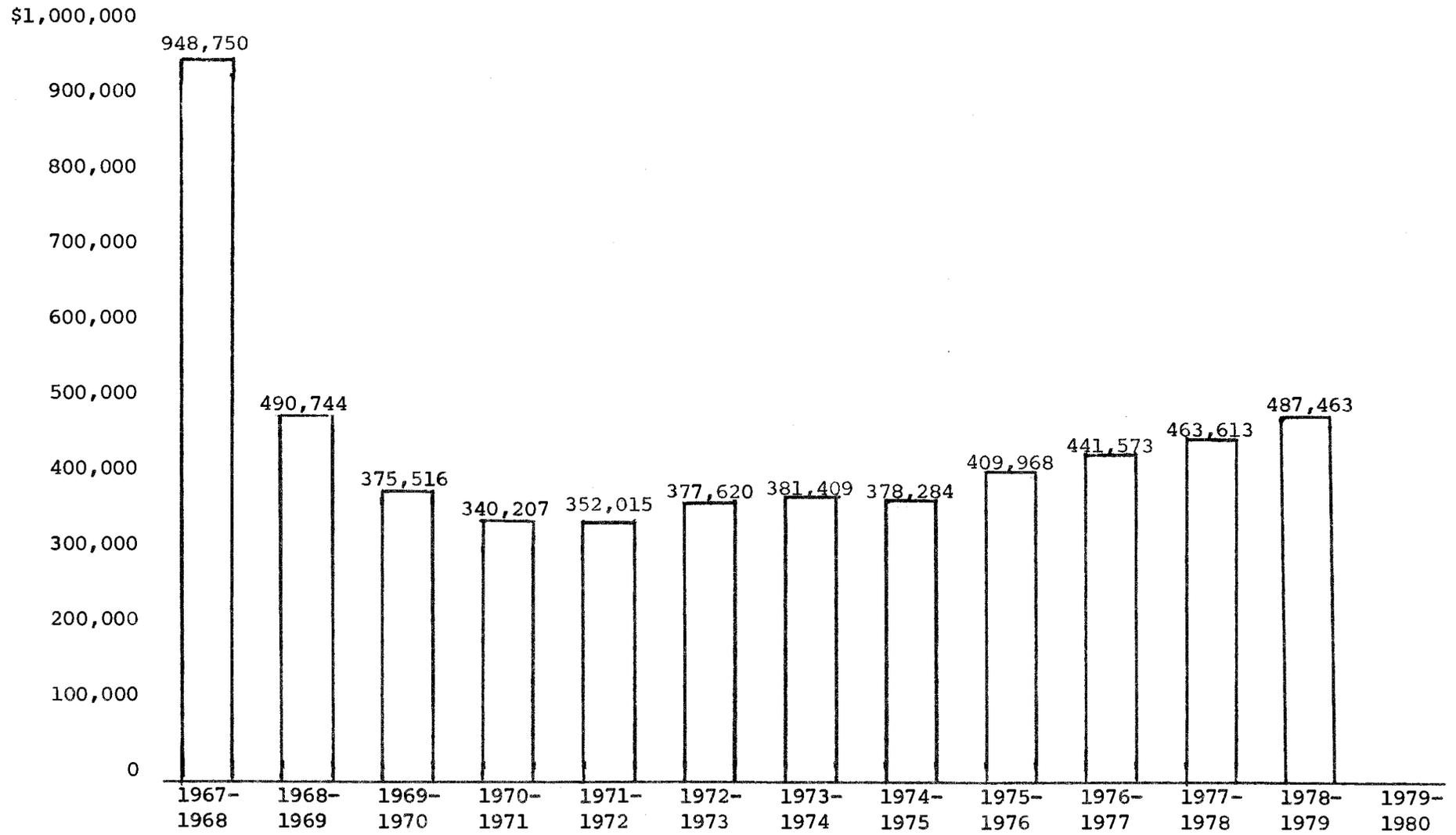
Year	F.T.E. Students	Assessed Evaluation	Assessed Evaluation Per Student	Percent Change
1967-68	1037	983,853,720	948,750	Base Year
1968-69	2241	1,099,757,689	490,744	- 48%
1969-70	3434	1,289,522,375	375,516	- 61%
1970-71	4155	1,413,559,364	340,207	
1971-72	4449	1,566,113,261	352,015	
1972-73	4780	1,805,025,987	377,620	
1973-74	5266	2,008,500,484	381,409	
1974-75	5867	2,219,393,035*	378,284	
1975-76	5982	2,452,429,304*	409,968	
1976-77	6137	2,709,934,381*	441,573	
1977-78	6459	2,994,477,491*	463,613	
1978-79	6788	3,308,897,628*	478,463	- 50%

\*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 - 1967-1979



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.

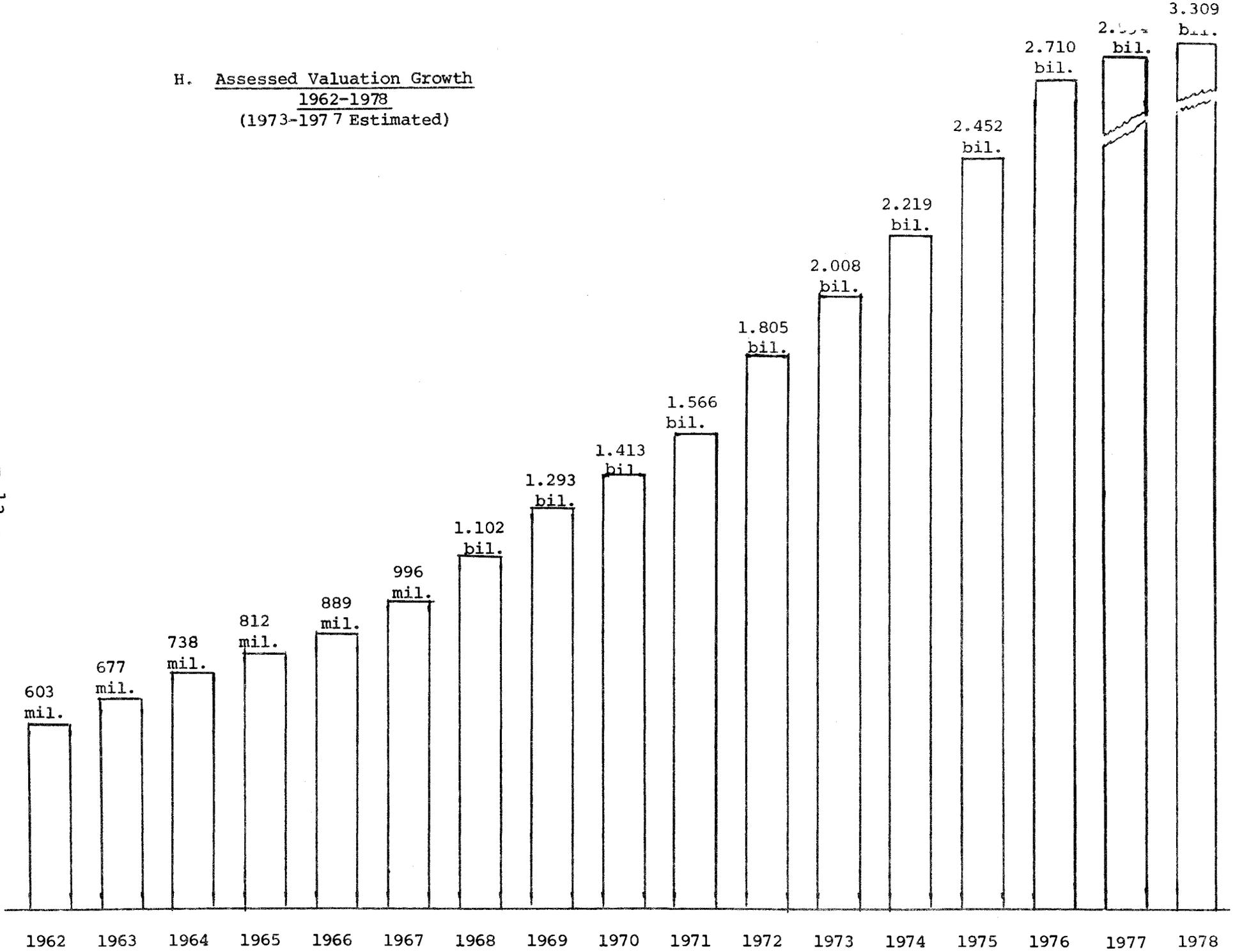
The following tables show tax rates and levy statistics:

A. Tax Rate History and Projections 1965-77 <sup>(1)</sup>

<u>Fiscal Year</u>	<u>Levy Year</u>	<u>Education Fund</u>	<u>Building Fund</u>	<u>Bond and Interest Fund</u>	<u>Liab. Ins. 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	.035	.004	.189
1974-75	1974 (3)	.11	.04	.030	.004	.184
1975-76	1975	.11	.04	.026	.004	.180
1976-77	1976	.11	.04	.023	.004	.177
1977-78	1977	.11	.04	.020	.004	.174
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) Effective with 1973 taxes, each county levies at a different rate, as directed by the State Department of Local Governmental Affairs. Starting with 1973 taxes, these rates are average rates.
- (3) Tax rates are estimated for 1974 through 1978.

H. Assessed Valuation Growth  
1962-1978  
(1973-1977 Estimated)



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 - 1.48  
 1974 - 1.44+

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	620,594	94.6
1966	1,697,825	0	0	0	1,697,825	1,614,185	95.1
1967	1,880,517	19,386	116,670	11,396	2,027,970	1,900,700	93.7
1968	2,172,232	21,156	129,895	12,710	2,335,993	2,176,676	93.2
1969	2,482,611	20,114	140,006	12,813	2,655,544	2,510,664	94.5
1970	2,736,697	18,656	146,656	13,975	2,915,984	2,789,703	95.7
1971	2,935,346	20,581	159,318	14,756	3,130,002	2,986,500	95.4
1972	3,271,336	19,349	157,659	15,140	3,463,484	3,305,746	95.4
1973	3,589,983	18,151	148,700	17,070	3,773,924	3,534,214	93.6
1974	N.A.	N.A.	N.A.	N.A.	N.A.	1,273,321	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 <sup>(1)</sup>	Type	Levy	Collections (Gross) <sup>(2)</sup>	Percent of Collection <sup>(3)</sup>
1965	Real Estate	581,835.12		
	Personal Property	73,442.91		
	Railroad	1,006.68		
	Total	<u>\$ 656,284.71</u>	<u>620,594</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>1,614,185</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>1,900,700</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>2,176,676</u>	<u>93.2%</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>2,510,664</u>	<u>94.5%</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>2,789,703</u>	<u>95.7%</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>2,986,500</u>	<u>95.4%</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>3,305,746</u>	<u>95.4%</u>
1973	Real Estate	3,418,663.94		
	Personal Property	352,487.14		
	Railroad	2,773.63		
	Total	<u>3,773,924.71</u>	<u>3,534,214</u>	<u>93.6%</u>

(1) The levy year date lags the actual collection of taxes. The Sept. 1974 tax levy is reflected on the June 1975 tax bill. Taxes are usually collected beginning in Jan., 1975 (estimated bill) and continue to be received during the 1975-76 fiscal year.

(2) This column represents all money received by the county treasurer. Legal costs of collecting taxes and refunds to taxpayers are deducted where applicable.

(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	3,773,924	3,534,214	93.6
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>	<u>75-76</u>
Taxes	\$958	502	372	339	364	410	403	395	428
Tuition	236	270	265	326	399	402	455	462	462
Charge-backs	224	292	242	177	114	101	84	58	57
State Aid	345	345	435	363	318	313	430	357	351
Voc/Ed.Act	98	100	66	53	37	51	63	34	33
Student Fees	8	8	9	31	32	34	35	39	40
Misc.Sources	38	23	28	19	22	21	51	23	20
Fund Balance	(399)	(308)	(113)	(93)	20	22	(229)	(32)	97
Total	<u>\$1508</u>	<u>1232</u>	<u>1304</u>	<u>1215</u>	<u>1306</u>	<u>1354</u>	<u>1292</u>	<u>1336</u>	<u>1488</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>	<u>75-76</u>
Taxes	63.6%	40.8%	28.5%	27.9%	27.9%	30.3%	31.2%	29.6%	28.8%
Tuition	15.7	21.9%	20.3	26.8	30.6	29.7	35.2	34.6	31.0
Charge-backs	14.9	23.7	18.6	14.6	8.7	7.4	6.5	4.3	3.8
State Aid	22.9	28.0	33.4	29.9	24.3	23.1	33.3	26.7	23.6
Voc.Ed.Act	6.5	8.1	5.1	4.4	2.8	3.8	4.9	2.6	2.3
Student Fees	.5	.6	.7	2.5	2.5	2.5	2.7	2.9	2.7
Misc.Sources	.9	1.9	2.1	1.6	1.7	1.6	3.9	1.7	1.3
Fund Balance	(25.0)	(25.0)	(8.7)	(7.7)	1.5	1.6	(17.7)	(2.4)	6.5
Total	<u>100%</u>	<u>100%</u>							

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 3.1% 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 \$2.60 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>	<u>75-7</u>
Taxes	1,306	684	507	462	496	559	499	479	525
Tuition	236	269	265	326	399	402	455	462	462
Chargebacks	224	292	242	177	114	101	84	58	57
State Aid	345	345	464	460	464	501	586	527	602
Voc/Ed.Act	98	100	66	53	37	51	63	34	33
Students Fees	--	8	15	37	38	39	40	45	46
Misc.Sources	57	32	31	20	22	21	57	26	22
Fund Balance	(457)	(322)	( 75)	(84)	(13)	(24)	(232)	(29)	89
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>1552</u>	<u>1602</u>	<u>1836</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>	<u>75-76</u>
Taxes	72.2	48.6	33.5	31.8	31.9	33.8	32.1	29.9	28.6
Tuition	13.0	19.1	17.5	22.5	25.6	24.4	29.3	28.9	25.2
Chargebacks	12.4	20.7	16.0	12.2	7.3	6.1	5.4	3.6	3.1
State Aid	19.1	24.5	30.6	31.7	29.8	30.4	37.7	32.9	32.8
Voc/Ed.Act	5.4	7.1	4.4	3.7	2.4	3.1	4.1	2.1	1.8
Student Fees	--	.6	1.0	2.5	2.4	2.4	2.6	2.8	2.5
Misc.Sources	3.2	2.3	2.0	1.4	1.4	1.3	3.7	1.6	1.2
Fund Balance	(25.3)	(22.9)	(5.0)	(5.8)	(.8)	(1.5)	(14.9)	(1.8)	4.8
Total	<u>100%</u>	<u>100%</u>							

VI. Cost Per Student

Unlike most school districts, Harper College has not had a number of years to accumulate equipment, library books, and other materials. During Harper's first years of operation, costs were not comparable to a similar institution that has been in operation for many years. The number of students attending Harper each September were as follows:

1st year - 1967-68	1,800
2nd year - 1968-69	3,700
3rd year - 1969-70	5,500
4th year - 1970-71	7,000
5th year - 1971-72	9,300
6th year - 1972-73	10,800
7th year - 1973-74	12,700
8th year - 1974-75	14,100

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 1975-76 it is projected to be \$1,488.

The following tables show the effect of Harper's growth on per student costs. The year 1974-75 is estimated for the month of June and the year 1975-76 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>	<u>1975-76</u>	<u>1976-77</u>
1. Instruction	817	700	654	646	706	738	756	772	857	
2. Learn.Resource Center	162	84	116	119	120	119	113	109	115	
3. Student Services	139	116	109	115	121	134	137	140	153	
4. Data Processing	54	91	74	82	81	87	68	74	82	
5. Instit.Research & Develop.	0	2	14	12	13	21	19	22	23	
6. Gen. Administration	206	104	85	85	90	89	85	88	101	
7. Gen.Instit. Expense	<u>98</u>	<u>85</u>	<u>92</u>	<u>97</u>	<u>101</u>	<u>102</u>	<u>108</u>	<u>109</u>	<u>130</u>	
Tot.Cost Per Student (Operating)	1476	1182	1144	1156	1232	1290	1286	1314	1461	
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>27</u>	
	<u>1508</u>	<u>1231</u>	<u>1304</u>	<u>1214</u>	<u>1305</u>	<u>1354</u>	<u>1292</u>	<u>1336</u>	<u>1488</u>	
Accounting Basis	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>	<u>1975-76</u>	<u>1976-77</u>
1. Instruction	55.3%	59.2%	57.2%	56.0%	57.3%	57.2%	58.8%	58.8%	58.6%	
2. Learn.Resource Center	11.0	7.1	10.1	10.3	9.7	9.2	8.8	8.3	7.9	
3. Student Services	9.4	9.8	9.5	10.0	9.8	10.4	10.6	10.6	10.5	
4. Data Processing	3.7	7.7	6.5	7.1	6.6	6.8	5.3	5.6	5.6	
5. Instit.Research & Develop.	0.0	.1	1.2	1.0	1.1	1.6	1.5	1.7	1.6	
6. Gen. Administration	14.0	8.9	7.5	7.3	7.3	6.9	6.6	6.7	6.9	
7. Gen.Instit. 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>8.4</u>	<u>8.3</u>	<u>8.9</u>	
Total	<u>100%</u>									
Accounting Basis	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 \$381,409 in 1973. 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.

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
-------------------------------	--	-------

Bond and Interest Fund

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

GRAND TOTAL		<u>\$1,683,787</u>
-------------	--	--------------------

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

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

C. Cost Per Student Analysis  
Education and Building Funds

	<u>1967-68</u>	<u>1968-69</u>	<u>1969-70</u>	<u>1970-71</u>	(2) <u>1971-72</u>	(2) <u>1972-73</u>	(2) <u>1973-74</u>	(2) (3) <u>1974-75</u>	(2) (3) <u>1975-76</u>	<u>1976-77</u>
1. Instruction	817	700	654	646	706	738	756	772	857	
2. Learning Resource Ctr.	162	84	116	119	120	119	113	109	115	
3. Student Services	139	116	109	115	121	134	137	140	153	
4. Data Processing	54	91	74	82	81	87	68	74	82	
5. Instit. Research & Develop.	0	2	14	12	13	21	19	22	23	
6. General Administrative	206	104	85	85	90	89	85	88	101	
7. Gen. Institutional Exp.	<u>98</u>	<u>85</u>	<u>92</u>	<u>97</u>	<u>101</u>	<u>102</u>	<u>108</u>	<u>109</u>	<u>130</u>	
Total Cost Per Student (Operating)	1476	1182	1144	1156	1232	1290	1286	1314	1461	
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>	<u>27</u>	
	1508	1231	1304	1214	1305	1354	1292	1336	1488	
Add Building Fund	<u>148</u>	<u>177</u>	<u>210</u>	<u>235</u>	<u>251</u>	<u>296</u>	<u>260</u>	<u>266</u>	<u>348</u>	
Total	<u>1656</u>	<u>1408</u>	<u>1514</u>	<u>1449</u>	<u>1556</u>	<u>1650</u>	<u>1552</u>	<u>1602</u>	<u>1836</u>	
Full-time Equivalent Students at Mid-term <sup>(1)</sup>	<u>1037</u>	<u>2241</u>	<u>3434</u>	<u>4155</u>	<u>4449</u>	<u>4780</u>	<u>5266</u>	<u>5867</u>	<u>5982</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>17.22</u>	<u>19.40</u>	<u>25.00</u>	
Accounting Basis	Actual Cost	Actual Cost	Actual Cost	Actual Cost	Actual Cost	Actual Cost	Actual Cost	Est. Cost	Est. Cost	
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>381,409</u>	<u>378,204</u>	<u>409,968</u>	

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

(2) Classification restated for comparability with prior years.

(3) Estimated.

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 Student  
\$1,447.97 ÷ 30 hours = \$48.26 Cost Per Hour.

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

1969-70

Educational Fund

Instruction	2,243,792	
Learning Resource Services	397,439	
Student Services	373,100	
Data Processing	255,534	
General Administration	340,298	
General Institutional Expense	317,125	
Less Charge-backs	(13,789)	
Capital Outlay (12½% Depreciation)		
1965-66	\$ 935	
1966-67	8,034	
1967-68	4,185	
1968-69	13,631	
1969-70	<u>57,364</u>	<u>84,149</u>
Total Educational Fund		3,997,648

Building Fund

General Administration	32,704	
Operation & Maintenance of Plant	550,712	
General Institutional Exp.	16,931	
Capital Outlay (12½% depreciation)		
1966-67	687	
1967-68	1,692	
1968-69	3,483	
1969-70	<u>78</u>	<u>5,940</u>
Total Building Fund		606,287

Bond and Interest Fund

Interest Payments 1970-71	267,008
---------------------------	---------

Site and Construction Fund

Equipment (12½% depreciation) 1966-70	68,414	
Bldg. Depreciation 1967-70	<u>80,622</u>	
Total Site & Construction Fund		<u>149,036</u>

GRAND TOTAL

\$5,019,979

\$5,019,979 ÷ 3483 FTE Students = \$1,441 cost per student  
\$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
---------------------------------------	---------

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 student

\$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>\$6,917,974</u>

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

\$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><u>7,826,415</u></u>

\$7,826,415 ÷ 4730 FTE Students = \$1,655 Cost Per Student.  
 \$1,655 ÷ 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.

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

1973-74

<u>Educational Fund</u>		
Instruction	4,072,247	
Learning Resources	605,633	
Student Services	801,259	
Data Processing	356,928	
General Administration	457,574	
General Institutional	404,962	
Capital Outlay (12½% Depreciation) 1967-74	<u>122,635</u>	
Total Educational Fund		6,821,238
 <u>Building Fund</u>		
Operation and Maintenance	1,284,936	
General Administration	18,867	
Capital Outlay (12½% Depreciation) 1967-74	<u>47,000</u>	
Total Building Fund		1,350,803
 <u>Bond and Interest Fund</u>		
Interest Payments and Finance Charges		188,697
 <u>Site and Construction Fund</u>		
Equipment (12½% Depreciation) 1966-74	31,057	
Buildings (2% Depreciation) 1966-74	<u>99,238</u>	
Total Site and Construction Fund		<u>130,295</u>
GRAND TOTAL FOR COMPUTATION		<u><u>\$8,491,033</u></u>

\$8,491,033 ÷ 5256 FTE students = \$1,615 cost per student.  
 \$1,615 ÷ 30 hrs. = \$53.84 cost per credit hour.  
 \$53.84 - \$3.42 state and federal funds = \$50.42 total Harper cost.  
 \$50.42 - \$14.00 (tuition) - \$19.20 (apportionment) = \$17.22  
 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 14,100 students in 1974.

During this short period of time, Harper College has grown to rank in the upper 7% in enrollment of all colleges in the United States. This growth will continue during the next five years to an enrollment of 20,000 students by 1980.

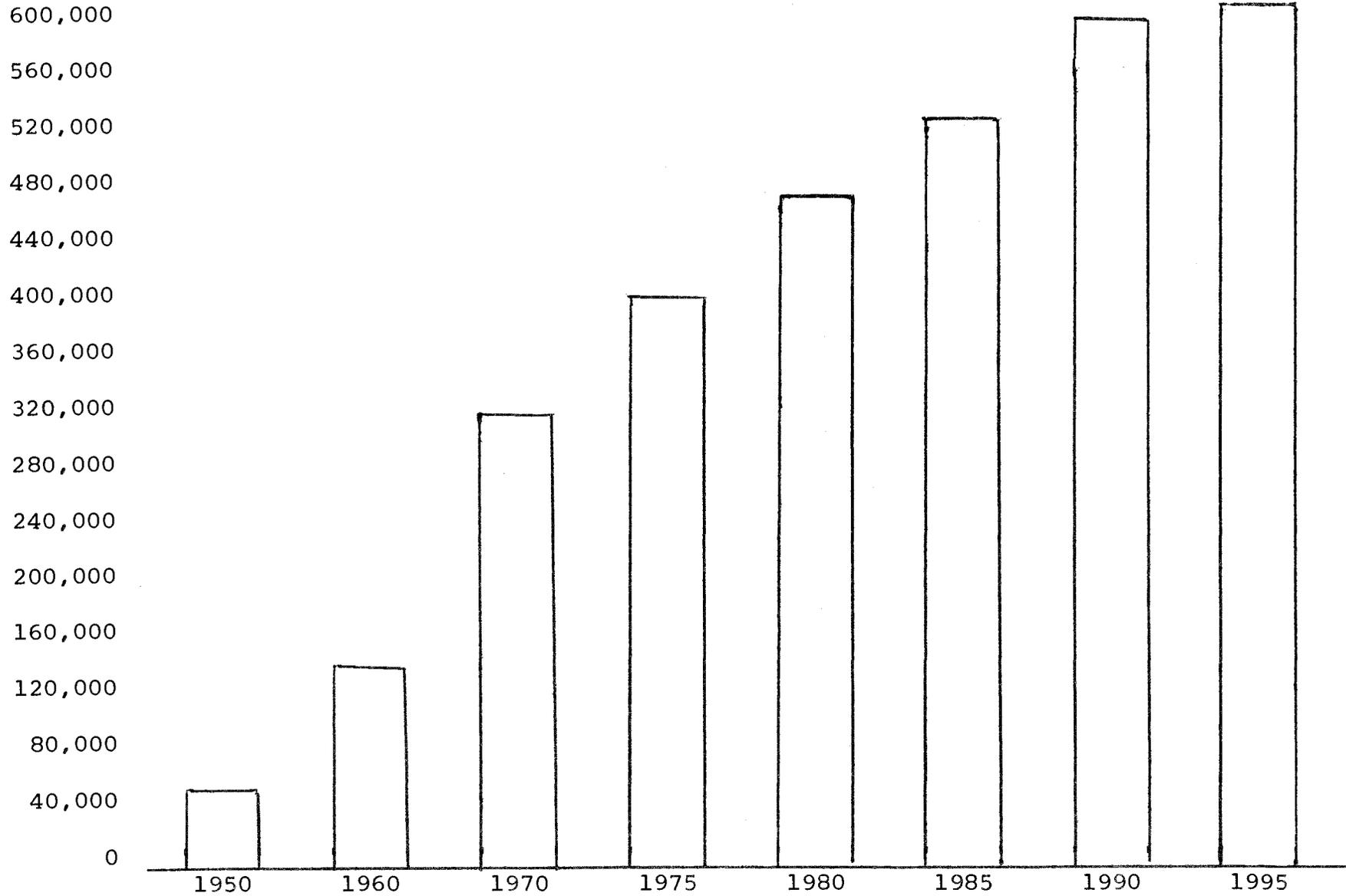
Harper College serves Elk Grove Township, Wheeling Township, Schaumburg Township, Palatine Township, and all of the former Barrington High School District. The chart on page 30 shows population growth in the Harper College district from 1950 to 1995. This population growth has created the unusual student 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)

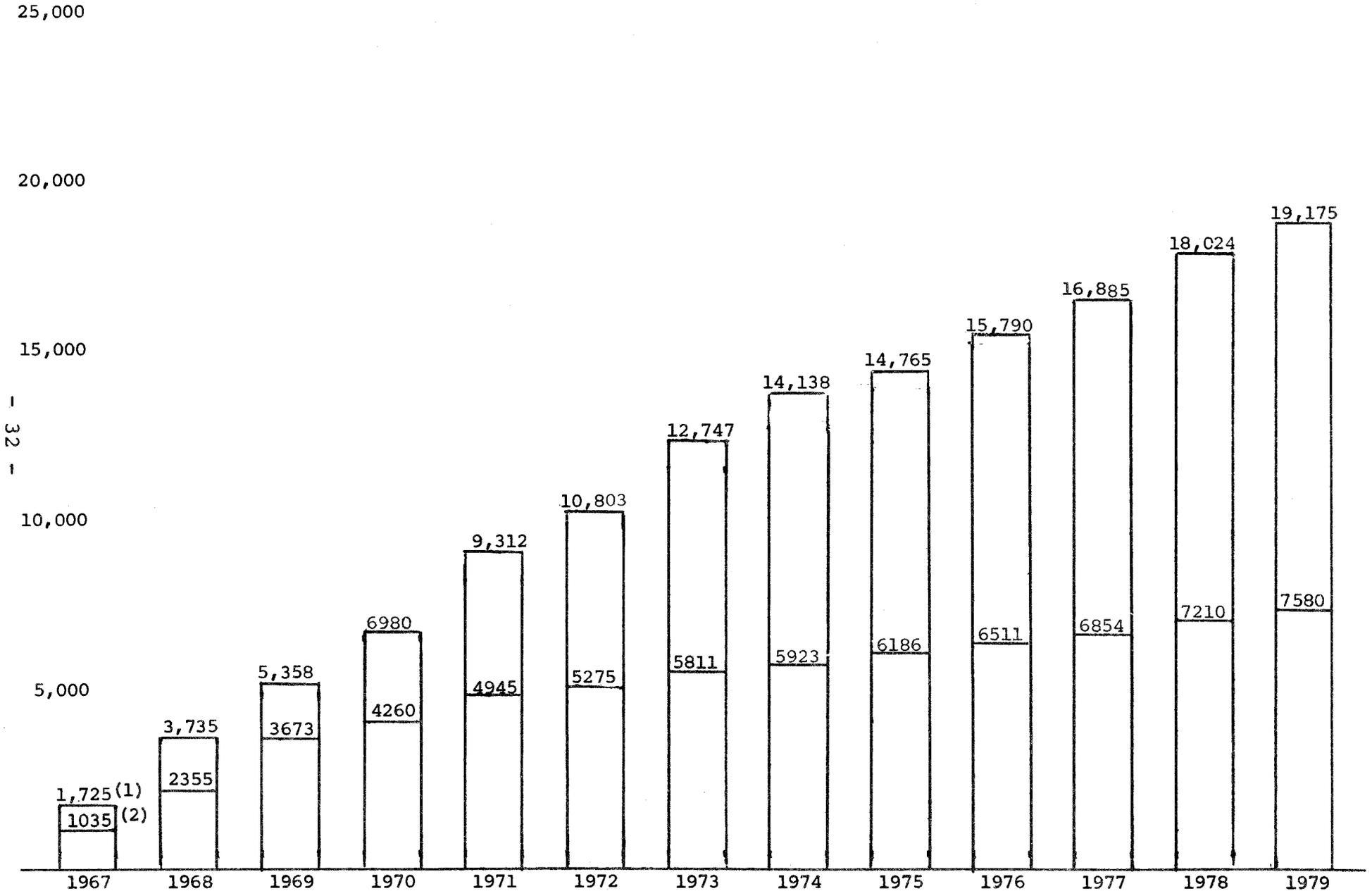
Thousands

- 30 -



WILLIAM RAINEY HARPER COLLEGE

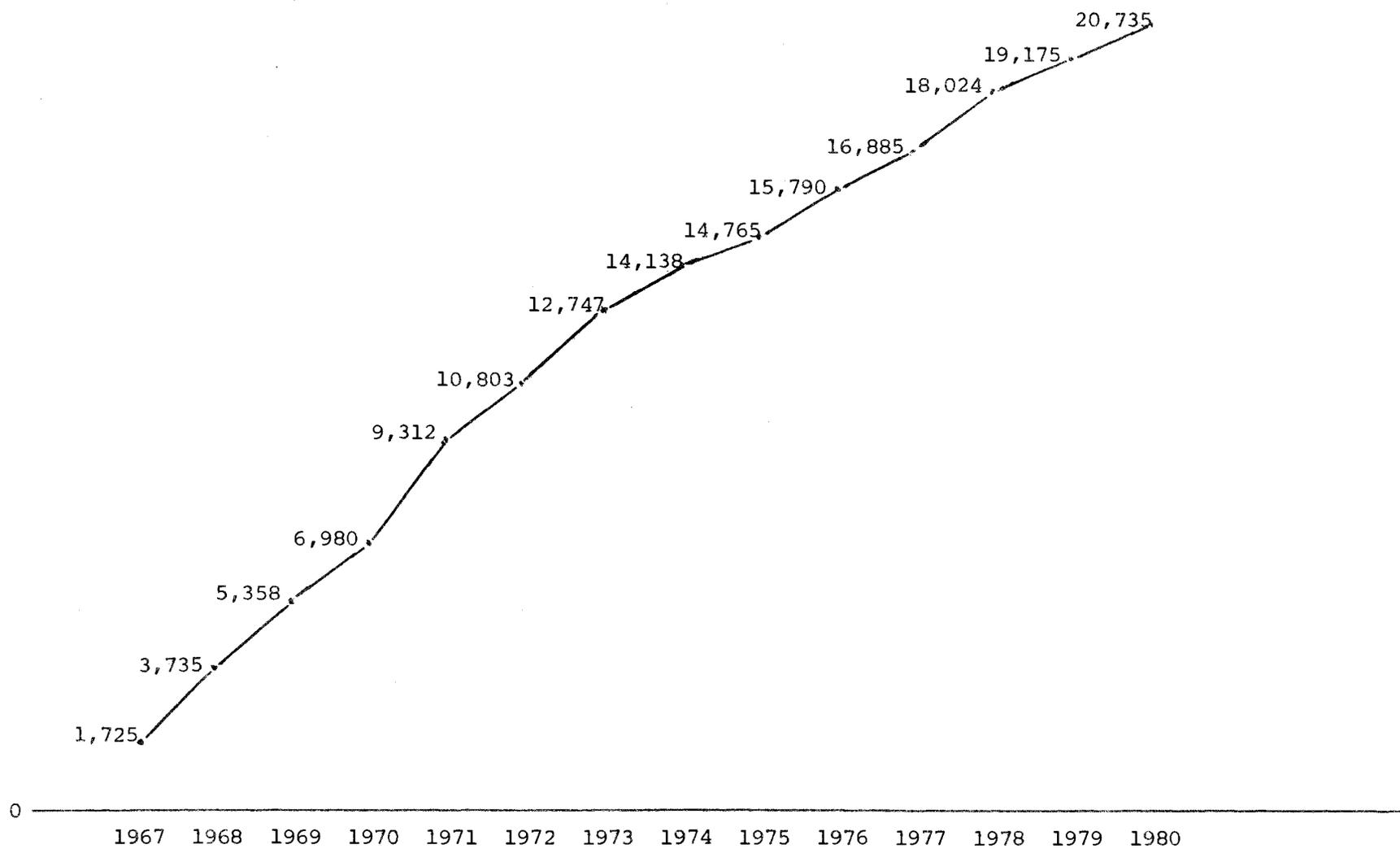
C. Enrollment History and Five Year Projection  
1967-1978  
 (1967-1974 Actual)



(1) Head Count Enrollment - 10th day.

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

B. Head Count Student Enrollment  
Fall Semester 10th Day  
1967-1980  
(Estimated after 1973)



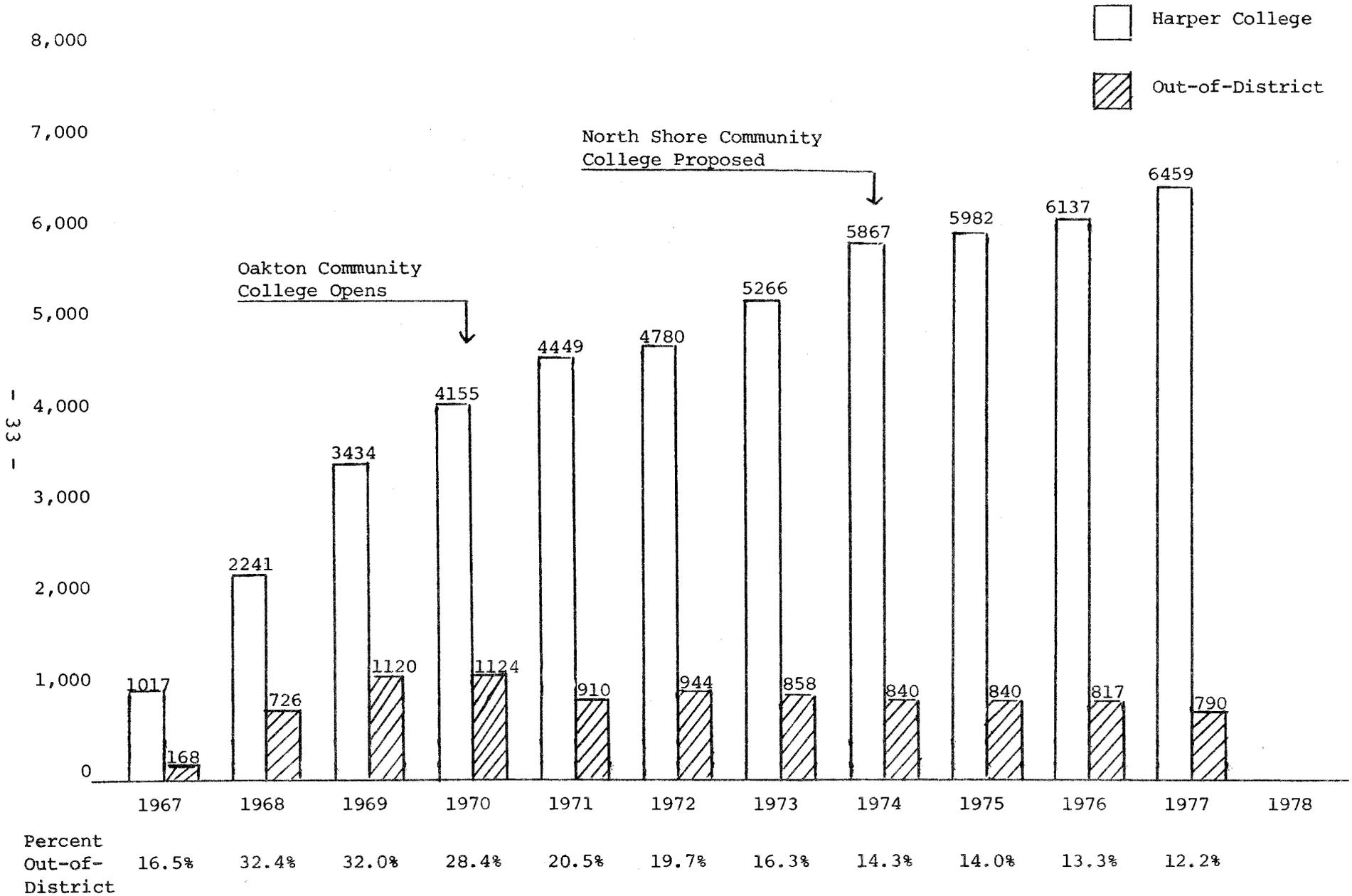
WILLIAM RAINEY HARPER COLLEGE

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

WILLIAM RAINEY HARPER COLLEGE

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



Description	Sem.Hrs. Credit	Contact Hours	No.Sec- tions	F.T.E.	F.T.E. Out of Dist.	Head Count	Full- time	Part- time	Average No. of Students Per Sect.
1974-75									
Begin.of Fall Sem. 1974	84,587	3807	1221	5648	840	9563	3682	5881	28.6
Mid-term (State Aid Claim)	77,383	3792	1223	5204.2	752.3	8971	3351	5619	27.0
End of Semester	63,333	3774	1225	4222.2	689.8	7987	2394	5593	24.3
Mean Semes.Hr.Load (Mid-Term)				15		8.7	14.2	5.2	
1975-76									
Begin.of Spring Sem.1975	77,947	3663	1155	5196.5	828.6	9072	3228	5844	27.3
Mid-term (State Aid Claim)	76,484	3782	1185	5098.9	747	9206	3129	6077	26.2
End of Semester	63,165	3737	1212	4183.5	642	8293	2282	6011	23.7
Mean Semester Hr.Load (Mid-T)				15		7.8	14.1	5.3	
1975-76									
Begin. of Fall Sem. 1975									
Mid-term (State Aid Claim)									
End of Semester									
Mean Semes.Hr.Load (Mid-Term)									
1976-77									
Begin. of Spring Sem.1976									
Mid-term (State Aid Claim)									
End of Semester									
Mean Semes. Hr.Load (Mid-Term)									
1976-77									
Begin. of Fall Sem. 1976									
Mid-term (State Aid Claim)									
End of Semester									
Mean Semes.Hr.Load (Mid-Term)									
1977-78									
Begin. of Spring Sem. 1977									
Mid-term (State Aid Claim)									
End of Semester									
Mean Semes. Hr.Load (Mid-T)									
1977-78									
Begin. of Fall Sem. 1977									
Mid-term (State Aid Claim)									
End of Semester									
Mean Semes. Hr.Load (Mid-T)									
1977-78									
Begin. of Spring Sem. 1978									
Mid-term (State Aid Claim)									
End of Semester									
Mean Semes.Hr.Load (Mid-Term)									

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

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
Summer 1974	156.8	139.9	9.7	110.5	71.1	105.1	225.3	809.1
Fall 1974	1023.6	938	267.5	635.8	568.4	680.5	1090.5	5204.3
Spring 1975	1099.1	835.6	285.1	606.6	535.5	636.5	1164.3	5098.9

1  
38  
1

SUMMER SCHOOL

Description	Sem.Hrs. Credit	Contact Hours	No.Sec- tions	F.T.E.	Out of Dist.	Head Count	Full- time	Part- time	Average No. of Students Per Sect.
<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. '73	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. '74	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	12,318	1119	179	735.3	91.2	2,787	668	2119	23.6
Mean Sem.Hr.Load (Mid-T.)				15	4.0		6.9	3.0	23.6
<u>1974-75</u>									
Beginning of Sum.Sem. '75									
Mid-term (State Aid Claim)									
End of Semester									
Mean Sem.Hr.Load (Mid-T.)									

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. '73	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. '74	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	12,318	1119	179	735.3	91.2	2,787	668	2119	23.6
Mean Sem.Hr.Load (Mid.T.)				15	4.0		6.9	3.0	23.6
<u>1974-75</u>									
Beginning of Sum.Sem. '75									
Mid-term (State Aid Claim)									
End of Semester									
Mean Sem.Hr.Load (Mid-T.)									

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.	173,975	186,120	196,220	204,710	218,185	229,975	242,613	255,251	267,889	293,185
High school seniors 1 yr. before	5,509	5,821	6,483	6,602	7,154	7,434	7,739	8,050	8,348	8,147
Percent attending Harper	19.6	19.7	19.5	18.8	18.3	18.3	18.3	18.3	18.3	18.3
New F-T non adults	1,079	1,147	1,262	1,240	1,311	1,360	1,416	1,473	1,528	1,491
Percent returning of new students	64.3	81.4	81.6	79.2	78.9	79.0	79.0	79.0	79.0	79.0
Returning F-T non adults	625	878	936	999	978	1,036	1,074	1,119	1,164	1,183
Percent P-T non adults of seniors	8.6	12.9	15.9	15.4	15.7	15.8	15.8	15.8	15.9	16.5
P-T non adults	472	750	1,029	1,016	1,123	1,175	1,226	1,275	1,326	1,347
Percent F-T adults of population	.252	.350	.292	.347	.368	.377	.386	.395	.404	.423
F-T adults (credit)	439	651	572	711	804	867	936	1,008	1,082	1,240
Percent P-T adults of population	1.083	1.234	1.268	1.592	1.837	1.915	1.992	2.070	2.147	2.303
P-T adults (credit)	1,884	2,297	2,489	3,258	4,009	4,404	4,833	5,284	5,752	6,752
Sub-total F-T heads	2,143	2,676	2,770	2,950	3,093	3,263	3,426	3,600	3,774	3,914
Sub-total P-T heads	2,356	3,047	3,518	4,274	5,132	5,579	6,059	6,559	7,078	8,099
Sub-total FTE	2,875	3,663	3,965	4,366	4,803	5,125	5,453	5,798	6,150	6,649
Percent Cont. Ed. of adult pop.	.398	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	3,296	3,675	3,675	4,091	4,544	5,023	6,051
Continuing Education FTE	49	168	266	251	306	306	341	379	419	506
Extension Heads	233	200	350	750	900	900	900	900	900	900
Extension FTE	50	40	70	150	164	164	164	164	164	164
Total in-district heads	5,425	7,842	9,420	11,095	12,800	13,417	14,476	15,603	16,775	18,964
Total in-district FTE (reimbursable)	2,924	3,755	4,081	4,540	5,019	5,341	5,694	6,066	6,447	7,008
<u>Out-of-district</u>										
Oakton	864	367	236	318	313	313	313	313	313	313
Other established districts	69	115	163	464	505	515	525	535	545	565
Northfield	323	465	465	401	232	232	206	181	155	155
Highland Park	117	228	216	197	118	118	104	90	76	76
New Trier	78	136	149	112	60	60	56	53	50	50
Other non-established districts	104	159	154	160	110	110	110	110	110	110
Total out-of-district heads	1,555	1,470	1,383	1,652	1,338	1,348	1,314	1,282	1,249	1,269
Total out-of-district FTE	1,194	1,228	1,074	1,045	845	845	817	790	763	763
<u>Final Totals</u>										
Total heads	6,980	9,312	10,803	12,747	14,138	14,765	15,790	16,885	18,024	20,233
Total FTE (reimbursable)	4,152	4,829	5,027	5,585	5,864	6,186	6,511	6,854	7,210	7,771
Day FTE (reimbursable)	2,990	3,452	3,561	3,846	3,982	4,187	4,374	4,575	4,780	5,049
Day Heads		5,385	5,862	6,426	6,650	6,986	7,396	7,839	8,296	9,079

## Assumptions Used in Five-Year Projections

### 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%. This is based on previous years' history.

### Tuition--Students

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

1975-76	\$14.00	per hour	(current tuition)
1976-77	15.00	"	"
1977-78	15.00	"	"
1978-79	16.00	"	"
1979-80	16.00	"	"

For 1973-74, our average unit cost was \$49.83, making the maximum tuition allowed by law  $\$49.83 \times 1/3$ , or \$16.71, compared to \$14.00 actual tuition. An additional \$2.00 would have generated an additional \$315,960, 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 charge-backs 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.

### Charge-backs 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; 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 approval of the North Shore Community College District.

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

EDUCATIONAL FUND  
 Long Range Financial Plan  
 Estimated Accrued Revenue and Expenditures  
 1971-1980

July 1, 1975

	1	1	1	2	3				
	<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>	<u>1979-80</u>
Taxes	1,617,900	1,958,700	2,123,200	2,319,000	2,562,000	2,832,000	3,129,000	3,458,000	3,821,000
Tuition Students	1,775,000	1,922,700	2,397,100	2,710,000	2,764,000	3,038,000	3,197,000	3,584,000	3,730,000
Student Fees	144,000	163,700	182,700	227,000	239,000	245,000	258,000	271,000	283,000
Chargebacks	509,900	480,500	444,100	340,000	340,000	295,000	230,000	210,000	200,000
State Apportionment Total	2,063,000	2,394,000	3,086,000	3,096,000	3,600,000	3,947,000	4,168,000	4,596,000	4,840,000
Less Bldg. Fund	(650,000)	(900,000)	(820,000)	(1,000,000)	(1,500,000)	(1,400,000)	(1,500,000)	(1,500,000)	(1,625,000)
	<u>1,413,000</u>	<u>1,494,000</u>	<u>2,266,000</u>	<u>2,096,000</u>	<u>2,100,000</u>	<u>2,547,000</u>	<u>2,668,000</u>	<u>3,096,000</u>	<u>3,215,000</u>
Board of Voc/Ed. Per Credit Hr.	165,000	244,400	330,500	200,000	200,000	200,000	200,000	200,000	200,000
Federal Resource	3,000	2,000	7,800	3,000	3,000	4,000	4,000	4,000	4,000
Int. on Investments	83,000	84,300	169,200	117,000	100,000	85,000	70,000	60,000	40,000
Other Revenue	<u>11,000</u>	<u>13,200</u>	<u>89,000</u>	<u>15,000</u>	<u>16,000</u>	<u>17,000</u>	<u>18,000</u>	<u>19,000</u>	<u>20,000</u>
TOTAL CURRENT YR. REVENUE	5,721,800	6,363,500	8,009,600	8,027,000	8,324,000	9,263,000	9,774,000	10,902,000	11,513,000
Fund. Bal. Beg.	2,669,800	2,581,600	2,472,100	3,679,200	3,866,200	3,286,200	2,889,200	2,329,200	1,983,200
Less Expenditures	<u>5,810,000</u>	<u>6,473,000</u>	<u>6,802,500</u>	<u>7,840,000</u>	<u>8,904,000</u>	<u>9,660,000</u>	<u>10,334,000</u>	<u>11,248,000</u>	<u>12,171,000</u>
Fund Bal. Ending	<u>2,581,600</u>	<u>2,472,100</u>	<u>3,679,200</u>	<u>3,866,200</u>	<u>3,286,200</u>	<u>2,889,200</u>	<u>2,329,200</u>	<u>1,982,200</u>	<u>1,325,000</u>
Cost Per Student:									
Operating	1,232	1,290	1,286	1,314	1,461	1,519	1,580	1,643	1,709
Capital Outlay	73	64	6	22	27	55	20	14	14
Total	<u>1,305</u>	<u>1,354</u>	<u>1,292</u>	<u>1,336</u>	<u>1,488</u>	<u>1,574</u>	<u>1,600</u>	<u>1,657</u>	<u>1,723</u>
FTE Enrollment	<u>4,449</u>	<u>4,780</u>	<u>5,266</u>	<u>5,867</u>	<u>5,982</u>	<u>6,137</u>	<u>6,459</u>	<u>6,788</u>	<u>7,064</u>
Total Cost Per Student	<u>1,556</u>	<u>1,650</u>	<u>1,552</u>	<u>1,602</u>	<u>1,836</u>	<u>1,924</u>	<u>1,965</u>	<u>2,021</u>	<u>2,107</u>
1	2	3	4						
Actual.	Estimated.	Budget.	Including Building Fund.						

41

## 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:

1975-76	\$18.90 per hour	(1974-75 rate was \$19.20; is now estimated at \$16.50)
1976-77	20.00 per hour	
1977-78	20.00 " "	
1978-79	21.00 " "	
1979-80	21.00 " "	

The revenue from State apportionment is still not certain for the past year, due to State of Illinois cutbacks. The rates shown above reflect our best estimates based on what information is currently available.

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

1975-76	\$5.80	(present rate \$5.80)
1976-77	6.80	
1977-78	6.80	
1978-79	7.80	
1979-80	7.80	

For each \$1.00 in addition approved by the legislature, Harper College would receive an additional \$33,000.

## Board of Vocational Education

Usually we do not know what our reimbursement will be until 60 days after the end of the fiscal year. Reimbursement for the past year exceeded our expectations. This estimate is considered to be conservative.

## Federal Resources

This represents service charges for handling veteran's accounts.

## Interest

Interest is calculated on the average unused cash balance estimated for the fiscal year and the anticipated interest rate. The 3% rate based on June 30th estimated accrual balance anticipates about a 6% return on investments.

## Expenditures

It is estimated that the operation cost (Educational and Building Funds) will be \$53.40 per credit hour for 1974-75 and budgeted at \$61.20 per credit hour for the budget year.

For succeeding years, a 4% increase in non-capital operating cost was used for the Educational Fund, and the Director of Building and Grounds latest five-year plan was used for the Building and Maintenance Fund.

Also reflected in succeeding years are substantial capital outlay expenditures to provide movable equipment for buildings "G" and "H." This amounts to \$200,000 in 1976-77.

## Second Site Planning Assumption

Harper College's Long-Range Plan, completed in November, 1972, identified the need for a second site. Subsequently, the Board of Trustees, the ICCB, and the IBHE recommended the purchase of a second site.

As this possibility begins to firm up, it becomes important to give recognition to it in our Long-Range Financial Plan. Basically, this means we should include an assumption that covers the second site. At the present time, the "unwritten assumption" is that there will not be a second site. Should we elect to include the second site in our planning assumptions, then cost estimates would need to be completed to cover the initial costs of this assumption; for example, costs for a campus master plan, architectural and engineering studies, educational specifications development, and other costs that would naturally occur over the next five years should we assume acquisition of the second site.

BUILDING FUND  
 Long-Range Financial Plan  
 Estimated Accrued Revenue and Expenditures  
 1971-1980

July 1, 1975

	<sup>1</sup> <u>1971-72</u>	<sup>1</sup> <u>1972-73</u>	<sup>1</sup> <u>1973-74</u>	<sup>2</sup> <u>1974-75</u>	<sup>3</sup> <u>1975-76</u>	<u>1976-77</u>	<u>1977-78</u>	<u>1978-79</u>	<u>1979-80</u>
Taxes	588,300	712,000	823,000	843,000	932,000	1,030,000	1,138,000	1,257,000	1,389,000
Less Transfer to Site and Construction Fund	--	--	(320,000) <u>503,000</u>	(350,000) <u>493,000</u>	(350,000) <u>582,000</u>	(350,000) <u>680,000</u>	(350,000) <u>788,000</u>	(350,000) <u>907,000</u>	(350,000) <u>1,039,000</u>
Student Fees	24,000	25,000	29,700	34,000	36,000	37,000	38,000	39,000	40,000
State Apportionment	650,000	900,000	820,000	1,000,000	1,500,000	1,400,000	1,500,000	1,500,000	1,625,000
Rentals and Other	1,000	3,000	2,800	1,000	2,000	3,000	3,000	4,000	4,000
Int. on Investments	--	--	<u>31,500</u>	<u>16,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Tot. Current Year Revenue	1,263,300	1,640,000	1,387,000	1,544,000	2,130,000	2,130,000	2,339,000	2,460,000	2,718,000
Fund Balance Beginning	274,800	419,900	645,000	662,400	646,000	691,850	675,850	655,850	643,850
Less Expenditures	<u>1,118,200</u>	<u>1,414,900</u>	<u>1,369,600</u>	<u>1,560,400</u>	<u>2,084,150</u>	<u>2,146,000</u>	<u>2,359,000</u>	<u>2,472,000</u>	<u>2,713,000</u>
Fund Balance Ending	<u>419,900</u>	<u>645,000</u>	<u>662,400</u>	<u>646,000</u>	<u>691,850</u>	<u>675,850</u>	<u>655,850</u>	<u>643,850</u>	<u>648,850</u>
Cost Per Student	<u>251</u>	<u>296</u>	<u>260</u>	<u>266</u>	<u>348</u>	<u>350</u>	<u>365</u>	<u>364</u>	<u>384</u>
FTE Enrollment	<u>4,449</u>	<u>4,780</u>	<u>5,266</u>	<u>5,867</u>	<u>5,982</u>	<u>6,137</u>	<u>6,459</u>	<u>6,788</u>	<u>7,064</u>

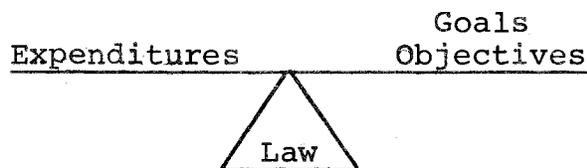
1                    2                    3  
 Actual.            Estimated.        Budget.

## 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 Administrative Services 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.  
Revenue budget revised; expenditure budget finalized.  
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.

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, tuition, 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.

C. THE BUDGET CYCLE

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

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 Revenue Budget revised Expenditure Budget finalized	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.

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 comparable 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 103-1 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 1974-75 College District 512 tax rate is .039¢ 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 1973 is 18.9¢ per \$100 of equalized assessed valuation. This means that a home with an equalized assessed valuation of \$10,000 would pay the district \$18.90 in property taxes through the Township or Cook County Collector.

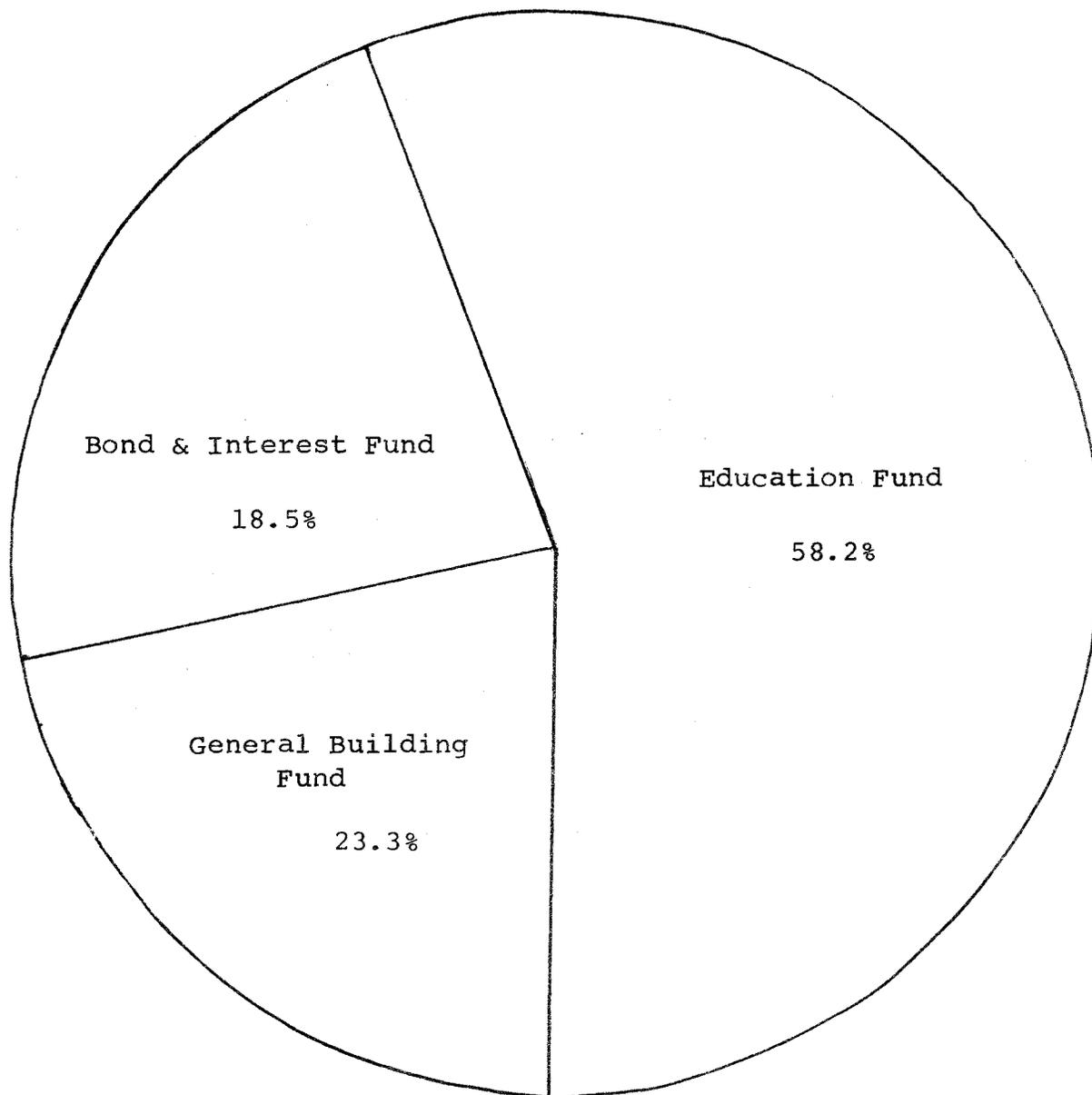
Each fund has a separate tax rate that totals less than 19.0¢ per \$100 of equalized assessed valuation as follows:

<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>	<u>1974</u>
Ed.Fund	0	.11	.11	.11	.11	.11	.11	.11	.11	.11
Bldg.Fund	0	.04	.04	.04	.04	.04	.04	.04	.04	.04
B & I Fund	0	.066	.056	.062	.056	.056	.050	.042	.039	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>18.9¢</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  
1973 Levy



Note: Due to the fact that the levy has not been released for 1974 taxes, the 1973 levy has been illustrated

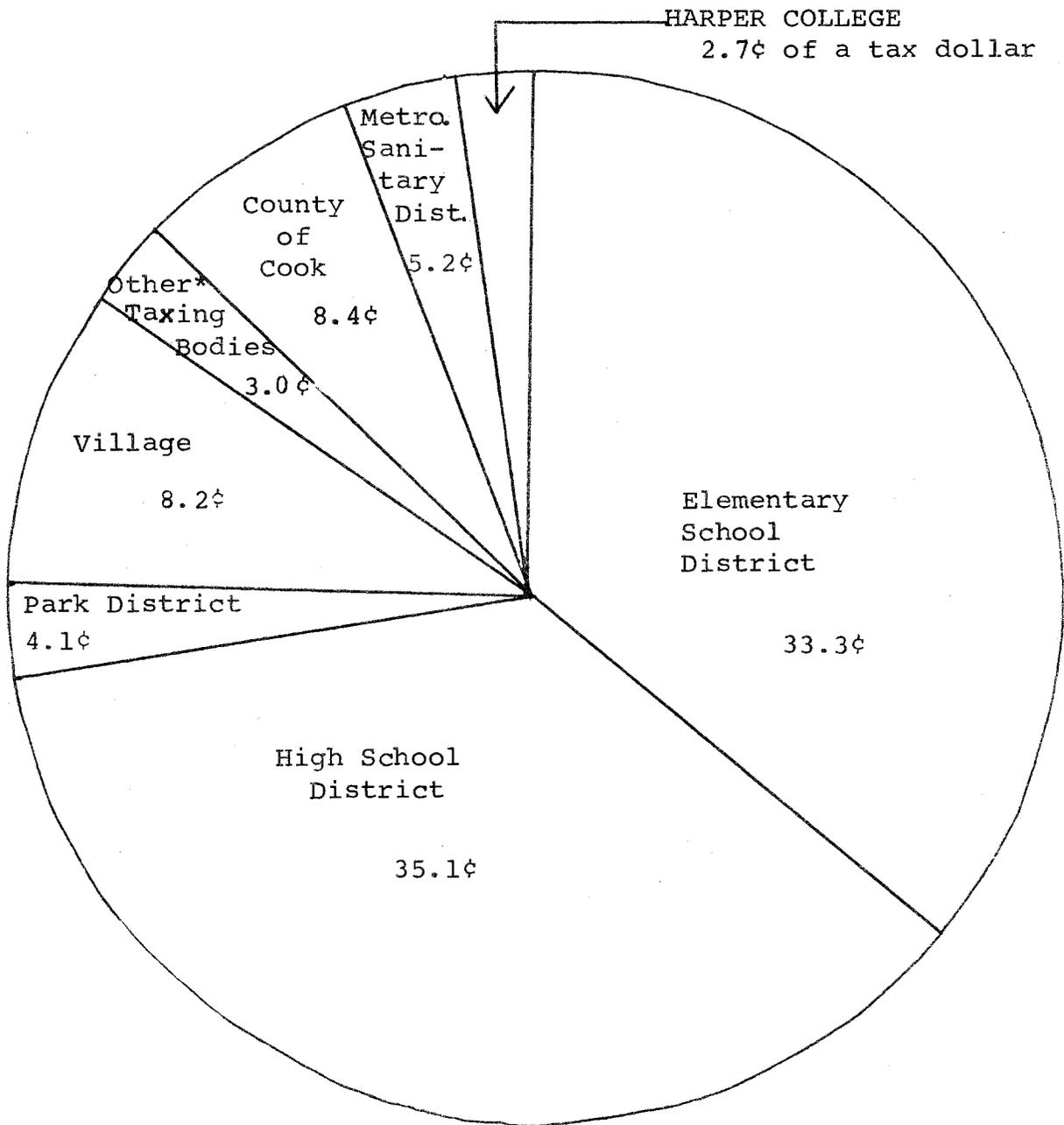
Harper College serves and taxes residents in Wheeling, Elk Grove, Palatine, and Schaumburg Townships, and parts of three other townships in Barrington High School District. It serves parts of Cook, Kane, Lake and McHenry Counties.

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	.584
Forest Preserve . . . . .	.060	.058	.068	.060	.078	.080	.082	.091
Town. . . . .	-----No Levy-----				.028	.036	.038	.031
Gen'l. Assist. . . . .	-----No Levy-----				.018	.012	.016	.013
Road & Bridge . . . . .	.070	.062	.056	.048	.048	.046	.046	.038
Sub.T.B.Sanitar. . . . .	.036	.022	.014	.024	.024	.026	.028	.022
Northwest Mosquito Abate.Dist. . . . .	.022	.022	.020	.020	.018	.018	.016	.015
Metro.Sanit.Dist. Greater Chgo. . . . .	.298	.288	.334	.314	.232	.304	.342	.365
Metro.San.Dist. Chgo.No Bond . . . . .	.284	.286	.328	.314	.232	.304	.342	.365
Vill.--Arl.Heights . . . . .	.626	.618	.636	.668	.766	.700	.666	.786
Arl.Hts.Pk.Dist. . . . .	.234	.256	.350	.442	.380	.350	.382	.367
City--Des Plaines . . . . .	.652	.732	.868	.550	.722	.910	.850	.801
Vill.--Elk Grove . . . . .	.500	.462	.504	.598	.662	.646	.628	.574
Vill.--Mt.Prospect . . . . .	.530	.394	.350	.278	.584	.596	.696	.781
Mt.Pros.Pk.Dist. . . . .	.256	.252	.258	.366	.390	.402	.404	.390
City--Rolling Mead. . . . .	.452	.390	.398	.386	.374	--	.160	.663
Roll.Mead.Pk.Dist. . . . .	.306	.268	.268	.516	.456	.434	.452	.430
Elk Grove Rural Fire Prot.Dist. . . . .	.092	.100	.100	.134	.128	.136	.178	.180
Elk Grove Pk.Dist. . . . .	.150	.202	.246	.262	.264	.266	.270	.289
Palatine Rural Fire Prot. Dist. . . . .	.052	.054	.068	.086	.060	.058	.064	.113
Roselle Fire Prot. District . . . . .	.126	.100	.200	.200	.204	.204	.288	.244
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	2.523
S.D.#25--Arl.Hts. . . . .	2.452	2.546	2.816	2.930	2.890	2.900	2.882	2.846
S.D.#54--Schaum. . . . .	2.176	2.192	2.700	2.714	2.888	2.892	2.780	2.539
S.D.#57--Mt.Pros. . . . .	2.136	2.220	2.538	2.608	2.634	2.604	2.522	2.605
S.D.#59--Elk Grove Township . . . . .	2.234	2.224	2.400	2.410	2.448	2.558	2.490	2.332
High S.D.#214 . . . . .	1.910	1.966	2.012	2.272	2.474	2.516	2.452	2.454
HARPER COLLEGE #512 . . . . .	.216	.206	.212	.206	.206	.200	.192	.189
Non High Sch.Bond . . . . .	--	--	--	--	--	--	--	--
Forest View Fire Prot. Dist. . . . .	.126	.100	.100	.200	.364	--	--	--
Des Plaines Mass Tr. Dist. . . . .	--	--	--	--	--	--	--	--

L. Distribution of One Dollar of Tax Money  
 (A typical township is used as an example)  
1973 Taxes



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

(Note: 1974 tax rates not available.)

## XI. Educational Fund Explained

Of all the funds, the Educational Fund is the largest. It spent 58.2% of every tax dollar received by College District #512 in 1974-75. 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 will obtain 30.8% 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 will obtain 33.2% 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 4.1% 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 will obtain 2.9% of its income from student fees. Fees are charged for laboratory courses and other courses that utilize special materials that are consumed based on each student's needs.
4. Harper College will obtain 1.4% of its income from miscellaneous sources, such as interest on investments.

### C. State Resources

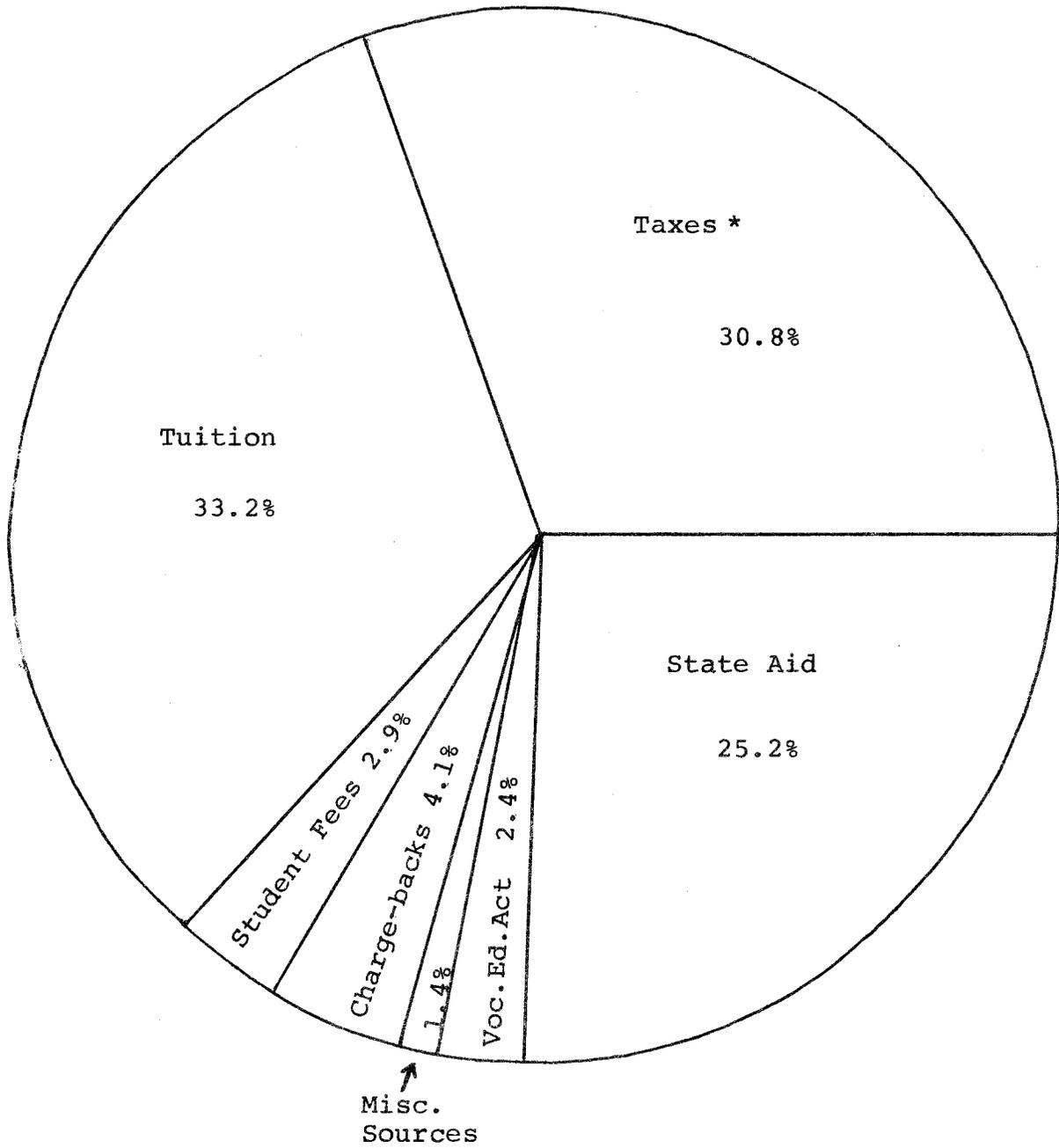
1. Harper College will obtain 25.2% of its income from state aid. It is estimated that the State of Illinois will reimburse the college at the rate of \$18.90 per semester hour of credit taken by students, plus \$5.80 per semester hour for non-business vocational courses. This formula is based on mid-term enrollment.
2. Harper College will obtain 2.4% 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 1975-76. 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  
1975-76



\*1974 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. 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 equipment, materials, supplies, and costs that are necessary to implement the instructional program.

### 2. Academic Support

Academic Support includes the operation of the library, instructional materials center, and communication systems used in the learning process. It also includes all equipment, materials, supplies, and costs that are necessary to support this function.

### 3. Student Services

Student Services provides services in the areas of aid, admissions 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.

### 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 make 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 establishment is to provide services which are beneficial to groups and individuals outside of the institution.

5. Organized Research

Organized research includes any separately budgeted research projects other than institutional research projects which are included under institutional support, whether supported by the college or by an outside person or agency. It also includes all equipment, materials, supplies, and costs that are necessary to support this function.

6. Independent Operations

Independent operations 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 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.

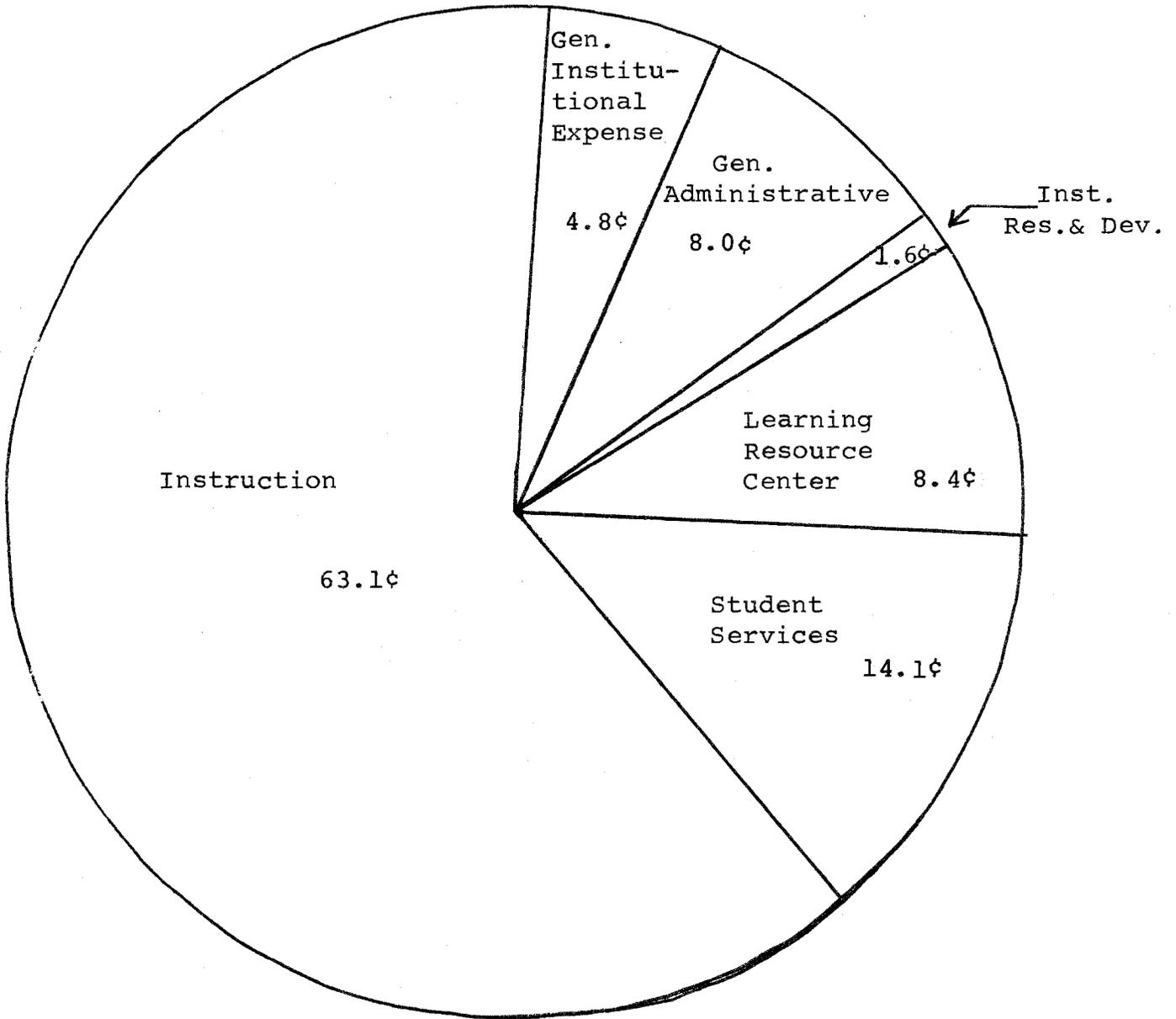
8. General Administration

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. Appropriate cost allocations will be made at the end of the fiscal year. Data processing, campus services, 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.

G. Disposition of One Dollar of Expense  
Educational Fund  
1975-76



## XII. The Bond and Interest Fund Explained

The Bond and Interest Fund is the third largest fund of the three funds that receive tax money. The Educational Fund receives approximately 58% of each tax dollar received by the district while the Bond and Interest Fund receives approximately 19% in 1974-75, the latest 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 \$3.50. 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.

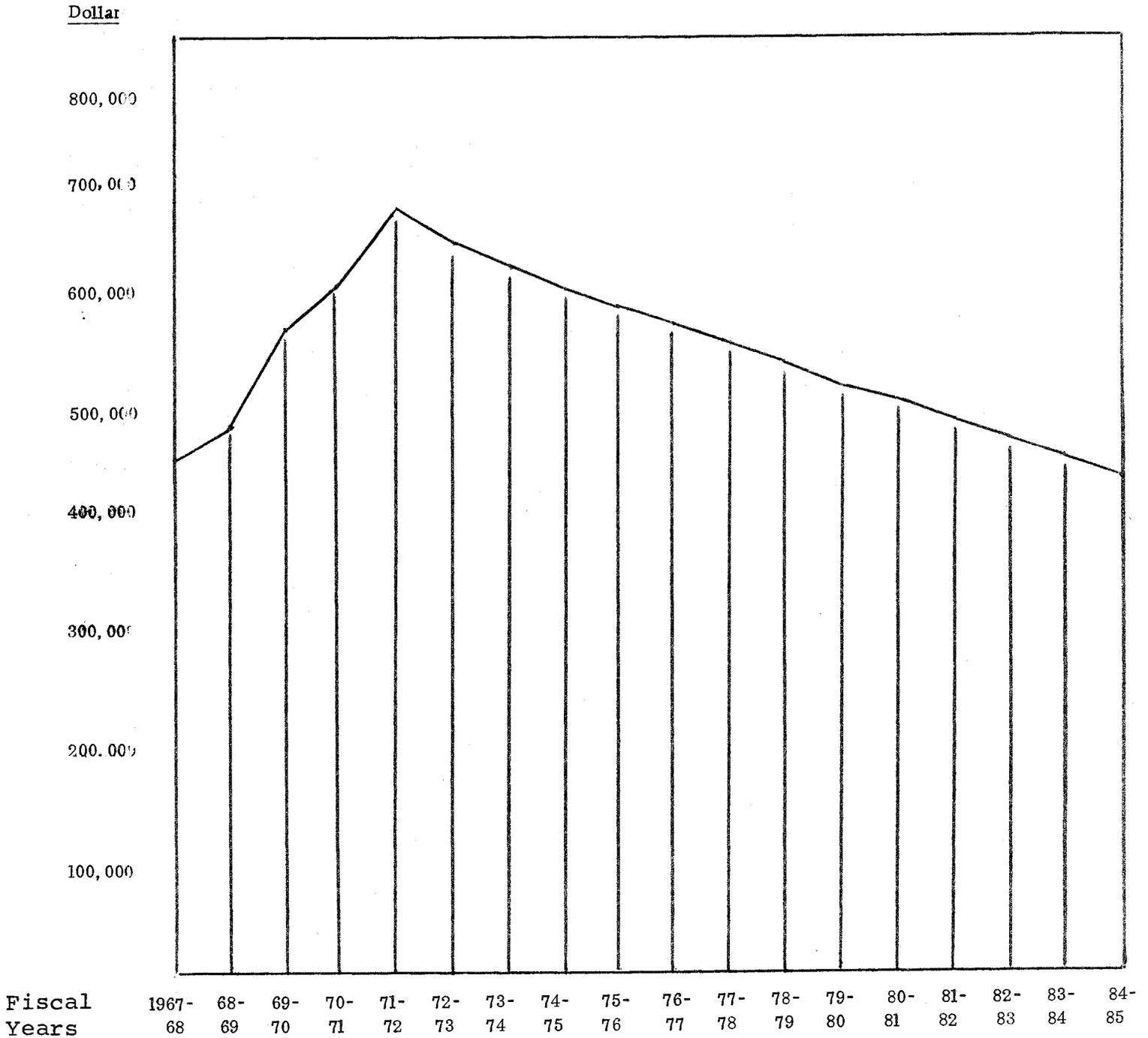
Unlike a home mortgage, the district has the option of maturing principal in any amount for any particular year during the life of the bond issue. The district is bound by law to issue bonds that will mature in twenty years or less.

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

1966-1975  
(1974-75 Estimated)

Assessed Valuation

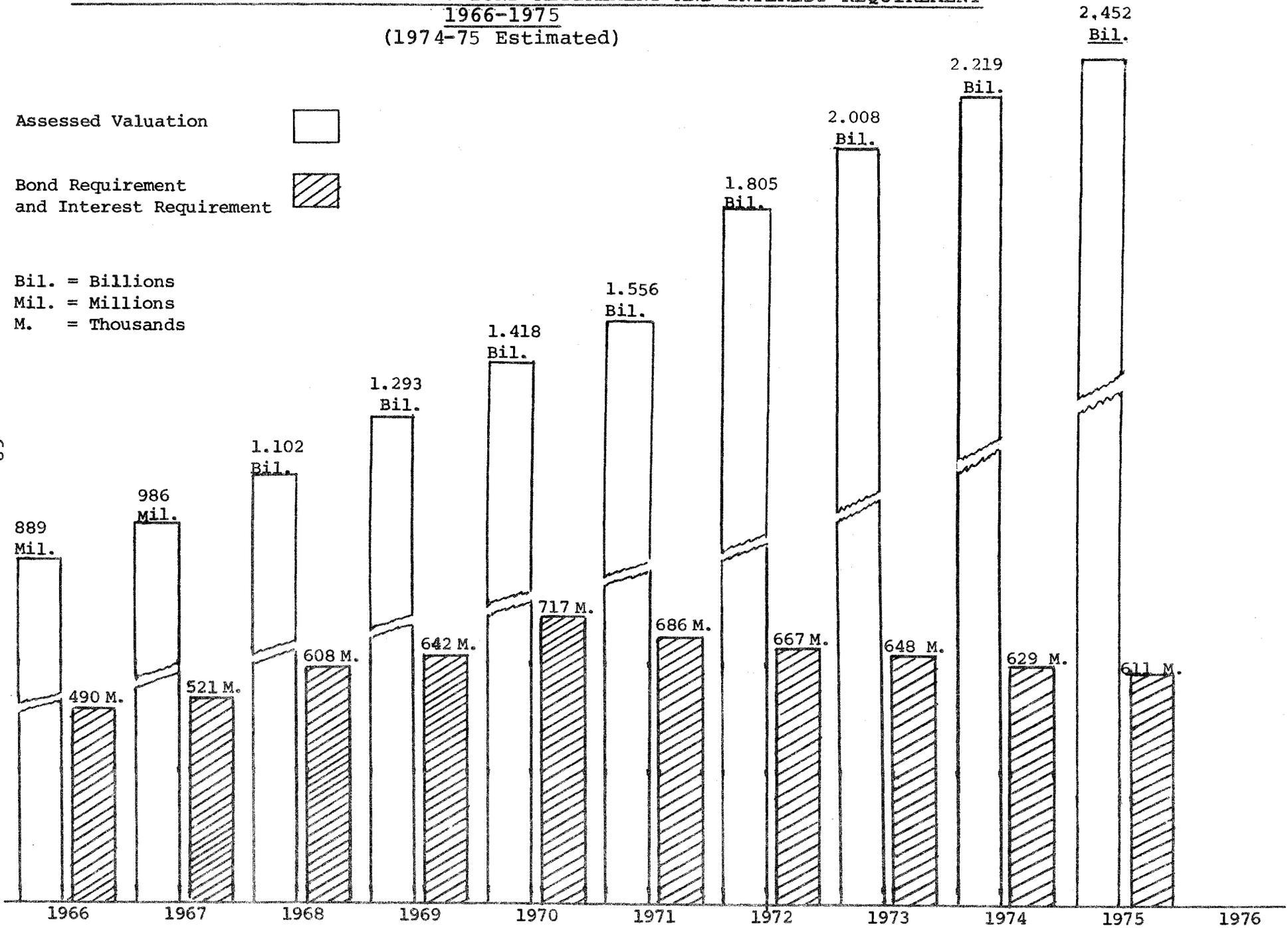


Bond Requirement  
and Interest Requirement



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

- 89 -



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 1973, the factor for a typical township was 1.4873. (The factor for 1974 taxes is, at the present time, 1.4453. 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 1974-75 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 1.4873	Equalization factor.
\$ 14,873	Equalized value.
6.997	Tax rate. This figure is composed of all the requirements of the various governmental agencies in the area.
<u>\$1,040.66</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.



WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET  
1975-76

Revenue

100-000-300	<u>FUND EQUITY JULY 1, 1975</u>		3,866,200
100-000-410	<u>LOCAL GOVERNMENTAL SOURCES</u>		
100-000-411	Taxes--Current, 1975	2,562,000	
100-000-414	Charges to Other Dist.	<u>340,000</u>	
	Total		2,902,000
100-000-420	<u>STATE GOVERNMENTAL SOURCES</u>		
100-000-421	State Apportionment		
100-000-421.01	Flat Grant	1,892,000	
100-000-421.03	Special Grant	208,000	
100-000-422	Bd.of Voc/Ed. & Rehab. <sup>1</sup>	<u>120,000</u>	
	Total		2,220,000
100-000-430	<u>FEDERAL GOVERNMENTAL SOURCES</u>		
100-000-432	Bd.of Voc/Ed. & Rehab. <sup>1</sup>	80,000	
100-000-434	Title II (Library Grant) <sup>2</sup>	0	
100-000-439	Other Governmental Sources	<u>3,000</u>	
	Total		83,000
100-000-440	<u>STUDENT TUITION AND FEES</u>		
100-000-441	Tuition	2,764,000	
100-000-442	Fees	<u>239,000</u>	
	Total		3,003,000
100-000-450	<u>SALES AND SERVICE FEES</u>		
100-000-456	Dental Hygiene Fees		16,000
100-000-470	<u>INTEREST ON INVESTMENTS</u>		
100-000-471	U.S.Treasury Bills	2,000	
100-000-472	Certificates of Deposit	<u>98,000</u>	
	Total		<u>100,000</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY, JUNE 30, 1976		\$12,190,200
	LESS ACCRUED EXPENDITURES, 1975-76		<u>8,904,190</u>
100-000-300	FUND EQUITY, JUNE 30, 1976		<u>\$ 3,286,010</u>

Supplemental Information

Cash Analysis

Accrued Revenue and Fund Equity	\$12,190,200
Less Non-cash Items:	
Taxes, Chargebacks, and Vocational-Educational Funds received after June 30, 1976	<u>1,371,200</u>
Cash Available 1975-76	<u>\$10,819,000</u>

<sup>1</sup>Based on a percentage estimate.

<sup>2</sup>Possible Title II Grant (\$5000) reflected in Restricted Purposes Fcnd.

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1975-76

Revenue

100-000-300	<u>FUND EQUITY JULY 1, 1975</u>		3,866,200
100-000-410	<u>LOCAL GOVERNMENTAL SOURCES</u>		
100-000-411	Taxes--Current, 1975	2,562,000	
100-000-414	Charges to Other Dist.	<u>340,000</u>	
	Total		2,902,000
100-000-420	<u>STATE GOVERNMENTAL SOURCES</u>		
100-000-421	State Apportionment		
100-000-421.01	Flat Grant	1,892,000	
100-000-421.03	Special Grant	208,000	
100-000-422	Bd.of Voc/Ed. & Rehab. <sup>1</sup>	<u>120,000</u>	
	Total		2,220,000
100-000-430	<u>FEDERAL GOVERNMENTAL SOURCES</u>		
100-000-432	Bd.of Voc/Ed. & Rehab. <sup>1</sup>	80,000	
100-000-434	Title II (Library Grant) <sup>2</sup>	0	
100-000-439	Other Governmental Sources	<u>3,000</u>	
	Total		83,000
100-000-440	<u>STUDENT TUITION AND FEES</u>		
100-000-441	Tuition	2,764,000	
100-000-442	Fees	<u>239,000</u>	
	Total		3,003,000
100-000-450	<u>SALES AND SERVICE FEES</u>		
100-000-456	Dental Hygiene Fees		16,000
100-000-470	<u>INTEREST ON INVESTMENTS</u>		
100-000-471	U.S.Treasury Bills	2,000	
100-000-472	Certificates of Deposit	<u>98,000</u>	
	Total		<u>100,000</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY, JUNE 30, 1976		\$12,190,200
	LESS ACCRUED EXPENDITURES, 1975-76		<u>8,904,190</u>
100-000-300	FUND EQUITY, JUNE 30, 1976		<u>\$ 3,286,010</u>

Supplemental Information

Cash Analysis	
Accrued Revenue and Fund Equity	\$12,190,200
Less Non-cash Items:	
Taxes, Chargebacks, and Vocational-Educational Funds received after June 30, 1976	<u>1,371,200</u>
Cash Available 1975-76	<u>\$10,819,000</u>

<sup>1</sup>Based on a percentage estimate.

<sup>2</sup>Possible Title II Grant (\$5000) reflected in Restricted Purposes Fcnd.

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET SUMMARY  
1975-76

1. INSTRUCTION (110)		
111 Business Div.	819,650	
112 Liberal Arts Div.	704,970	
113 Special Services Div.	173,010	
114 Social Sciences & Public Services Div.	657,260	
115 Fine Arts & Design Div.	556,680	
116 Engineering/Math/Physical Sciences Div.	886,940	
117 Life & Health Sc. Div.	1,047,950	
119 Life-Long Learning Div.	<u>168,890</u>	
Total Divisions	5,015,350	
118 Instruct. Administration	<u>330,400</u>	
TOTAL INSTRUCTION		5,345,750
2. ACADEMIC SUPPORT (L.R.C.) (120)		714,540
3. STUDENT SERVICES (130)		1,227,760
4. GENERAL ADMINISTRATION (180)		709,800
5. INSTITUTIONAL SUPPORT (190)		
Institutional Expense (192)	242,300	
Campus Services (193)	184,150	
Institutional Research, Relations, and Development (194,196,197)	146,400	
Data Processing (195) (\$498,730 allocated)	<u>0</u>	
TOTAL INSTITUTIONAL SUPPORT		<u>572,850</u>
TOTAL ACCRUED EXPENDITURES		\$8,570,700 <sup>(1)</sup>
SUMMER SCHOOL ACCRUED EXPENDITURES 1975		<u>333,490</u>
TOTAL ACCRUED EXPENDITURES 1975-76		<u><u>\$8,904,190</u></u>

(1) Capital Outlay included \$159,890.

WILLIAM RAINEY HARPER COLLEGE

CAPITAL OUTLAY - 1975-76 EDUCATIONAL FUND BUDGET

INSTRUCTION

Divisions		
Business	27,900	
Liberal Arts	3,380	
Special Services	1,500	
Social Science & Public Services	5,060	
Fine Arts and Design	2,200	
Engineering/Math/Physical Sciences	30,490	
Life and Health Sciences	<u>37,040</u>	107,570
Life-Long Learning		2,860
Instructional Administration		
Dean of Instructional Services	1,020	
Dean of Career & Developmental Programs	750	
Dean of Continuing Education	<u>550</u>	2,320
Learning Resources		
Processing Services	900	
Resources Services	6,200	
Production Services	<u>25,670</u>	32,770
Total Instruction		<u>145,520</u>

STUDENT SERVICES

Vice President of Student Services	280	
Admissions and Records	2,050	
Placement	300	
Financial Aids	190	
Counseling	1,740	
Environmental Health	550	
Student Activities	1,670	
Dean of Student Services	130	
Hearing Impaired Student Program	<u>500</u>	
Total Student Services		7,410

ADMINISTRATION

President	270	
Director of Business Services	630	
Director of Finance	520	
Director of Accounting and Systems	1,040	
Director of Personnel	500	
Institutional Communications	<u>700</u>	
Total Administration		3,660

INSTITUTIONAL EXPENSE

Campus Services	2,600	
Planning and Research	300	
College Relations	<u>400</u>	
Total Institutional Expense		<u>3,300</u>

TOTAL EDUCATIONAL FUND CAPITAL OUTLAY \$159,890

EDUCATIONAL FUND BUDGET

Summer School 1975

Direct Costs

1. INSTRUCTION

111	Business Division	59,560
112	Liberal Arts Division	37,860
114	Social Sc. & Public Service Div.	36,460
115	Fine Arts and Design Division	24,910
116	Engineering/Math/Physical Sc.Div.	48,050
117	Life and Health Sciences Div.	41,390
118	Learning Laboratory	10,840
119	Adult and Continuing Education	<u>19,740</u>

Total 278,240

2. LEARNING RESOURCE CENTER

121	Processing Services	1,500
122	Resources Services	24,450
123	Production Services	<u>4,000</u>

Total 29,950

3. STUDENT SERVICES

131	Admissions and Records	4,520
133	Counseling	12,620
133.1	Environmental Health	2,950
134	Student Activities	1,560
137	Hearing Impaired Program	2,900
138	Vice President of Student Affairs	<u>750</u>

Total 25,300

TOTAL SUMMER SCHOOL

\$333,490

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	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
Administrative	1	1	1
Instructional (FTE)	34.7	38.2	41.5
Professional-Technical	2	2.5	2.5
Non-academic	3	3	3
Total Staff	<u>40.7</u>	<u>44.7</u>	<u>48.0</u>
Salary cost per staff member	10,539	12,188	13,998
Supportive costs per staff member	<u>2,001</u>	<u>1,835</u>	<u>3,078</u>
Total cost per staff member	<u>12,540</u>	<u>14,023</u>	<u>17,076</u>

Output Data:

Sub Program A

#110--Accounting and Business Law. Course enrollments, 2204; annual student contact hours, 5422.

Sub Program B

#120--Management and General Business Administration. Course enrollments, 1740; annual student contact hours, 3730.

Sub Program C

#130--Marketing (includes retailing, supermarket management, and real estate). Course enrollments 1073; annual student contact hours, 2861.

Sub Program D

#140--Economics. Course enrollments, 854; annual student contact hours, 1602.

Sub Program E

#150--Secretarial Science (includes legal secretary, medical office assistant, medical transcriptionist, and general office assistant). Course enrollments, 1731; annual student contact hours, 4342.

Sub Program F

#160--Data Processing. Course enrollments, 1682; annual student contact hours, 4802.

Sub Program G

#170--Food Service Management (includes cooking and baking). Course enrollments, 547; annual student contact hours, 1640.

Sub Program H

#180--Banking, Finance, and Credit. Course enrollments 260; annual student contact hours, 780.

Sub Program I

#190--Material Management. Course enrollments, 340; annual student contact hours, 950

EDUCATIONAL FUND BUDGET

1975-76

Business Division (111)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
111-000-510	Salaries		
111-000-511	Administrative	25,530	
111-000-513	Instructional--Full-time	435,870	
111-000-514	Instructional--Part-time	169,810	
111-000-515	Instruct.--Teaching Assoc.	11,400	
111-000-516	Office	22,250	
111-000-518	Student Aids	5,660	
111-000-519	Other (Subst.)	<u>7,050</u>	
	Total Salaries		677,570
111-000-520	Fringe Benefits		
111-000-521	Group Insurance	20,340	
111-000-525	Tuition Reimbursement	1,750	
111-000-528	Professional Expense	<u>2,060</u>	
	Total Fringe Benefits		24,150
111-000-530	Contractual Services		
111-000-532	Ed. Consultants	480	
111-000-534	Maintenance	7,670	
111-000-537	Other	<u>300</u>	
	Total Contractual Services		8,450
111-000-540	General Materials and Supplies		
111-000-541	Office	2,420	
111-000-542	Printing and Duplicating	1,870	
111-000-543	Supplies--Instructional	2,990	
111-000-546	Publications and Dues	<u>50</u>	
	Total Gen.Materials & Supplies		7,330
111-000-550	Travel and Meetings		
111-000-551	Local Meetings	280	
111-000-552	Local Mileage	1,630	
111-000-554	Travel	<u>3,150</u>	
	Total Travel and Meetings		5,060
111-000-560	Fixed Charges		
111-000-561	Rental of Equipment		7,860
111-000-580	Capital Outlay		
111-000-585	Equipment--Office	3,350	
111-000-586	Equipment--Instructional	<u>24,550</u>	
	Total Capital Outlay		27,900
111-000-590	Other		
111-000-598	Data Processing Service Charge		<u>61,330</u>
	TOTAL BUSINESS DIVISION BUDGET		<u>\$819,650</u>

PROGRAM STATEMENT  
Liberal Arts Division

Mission Statement:

The Liberal Arts 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. 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. We provide the individual with the means to actualize his capacity for achievement in philosophy and general humanities.

<u>Input Data:</u>	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
Staff			
Administrative			1
Instructional (FTE)			34
Non-academic	N.A.	N.A.	<u>3</u>
Total Staff			38
Salary cost per staff member			17,341
Supportive cost per staff member			<u>1,211</u>
Total cost per staff member			18,552

Output data:

Total course enrollments--9,651                      Annual faculty credit hours--30,111

Sub Program A

English Course enrollments--t,335; annual faculty credit hours--16,005.  
 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 224, LIT 231, LIT 232, LIT 241.

Sub Program B

Speech Course enrollments--1,378; annual faculty credit hours--4,134.  
 Elements: SPE 101, SPE 102, SPE 107, SPE 111, SPE 205, SPE 212

Sub Program C

Foreign Language Course enrollments--855; annual faculty credit hours--3,420.  
 Elements: 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

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

Sub Program E

Philosophy The Philosophy course area serves 1,288 student course enrollments over 4,167 annual student contact hours, through four philosophy courses.

EDUCATIONAL FUND BUDGET  
1975-76  
Liberal Arts Division (112)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
112-000-510	Salaries		
112-000-511	Administrative	24,150	
112-000-513	Instructional--Full-time	556,230	
112-000-514	Instructional--Part-time	59,910	
112-000-516	Office	18,650	
112-000-518	Student Aids	<u>2,150</u>	
	Total Salaries		661,090
112-000-520	Fringe Benefits		
112-000-521	Group Insurance	20,480	
112-000-525	Tuition Reimbursement	1,980	
112-000-528	Professional Expense	<u>3,170</u>	
	Total Fringe Benefits		25,630
112-000-530	Contractual Services		
112-000-532	Ed. Consultants	1,500	
112-000-534	Maintenance	250	
112-000-539	Other	<u>700</u>	
	Total Contractual Services		2,450
112-000-540	General Materials and Supplies		
112-000-541	Office	2,000	
112-000-542	Printing and Duplicating	2,500	
112-000-543	Supplies--Instructional	890	
112-000-546	Publications and Dues	<u>350</u>	
	Total Gen.Materials & Supplies		5,740
112-000-550	Travel and Meetings		
112-000-551	Local Meetings	620	
112-000-552	Local Mileage	150	
112-000-554	Travel	<u>3,700</u>	
	Total Travel and Meetings		4,470
112-000-580	Capital Outlay		
112-000-585	Equipment--Office		3,380
112-000-590	Other		
112-000-598	Data Processing Service Charge		<u>2,210</u>
	TOTAL LIBERAL ARTS DIVISION BUDGET		<u>\$704,970</u>

PROGRAM STATEMENT  
Special Services Division

Mission Statement:

The Mission of the Special Services Division 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>1973-74</u>	<u>1974-75</u>	<u>1975-76*</u>
Administrative			1
Instructional (FTE)			9.5
Professional-Technical	N.A.	N.A.	4
Non-academic			1
Total Staff			<u>15.5</u>
Salary cost per staff member			9,868
Supportive costs per staff member			<u>1,293</u>
Total cost per staff member			<u>11,161</u>

\*Reflects the academic reorganization and the addition of Sub Program "D."

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

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.

Sub Program D

Adult Basic Education. Instruction designed for persons whose academic skills are below the twelfth grade level. Courses include: mathematics, reading, English, consumer education, citizenship and English as a second language.

EDUCATIONAL FUND BUDGET  
1975-76  
Special Services Division (113)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
113-000-510	Salaries		
113-000-511	Administrative	21,260	
113-000-513	Instructional--Full-time	64,470	
113-000-514	Instructional--Part-time	22,700	
113-000-515	Instruct.--Teaching Assoc.	38,900	
113-000-516	Office	5,630	
113-000-518	Student Aids	<u>6,000</u>	
	Total Salaries		158,960
113-000-520	Fringe Benefits		
113-000-521	Group Insurance	5,540	
113-000-525	Tuition Reimbursement	360	
113-000-528	Professional Expense	<u>560</u>	
	Total Fringe Benefits		6,460
113-000-530	Contractual Services		
113-000-534	Maintenance	120	
113-000-539	Other	<u>600</u>	
	Total Contractual Services		720
113-000-540	General Materials and Supplies		
113-000-541	Office	680	
113-000-542	Printing and Duplicating	1,540	
113-000-543	Supplies--Instructional	1,600	
113-000-546	Publications and Dues	150	
113-000-547	Advertising	<u>300</u>	
	Tot.Gen.Materials and Supplies		4,270
113-000-550	Travel and Meetings		
113-000-551	Local Meetings	200	
113-000-554	Travel	<u>900</u>	
	Total Travel and Meetings		1,100
113-000-580	Capital Outlay		
113-000-585	Equipment--Office	400	
113-000-586	Equipment--Instructional	<u>1,100</u>	
	Total Capital Outlay		<u>1,500</u>
	TOTAL SPECIAL SERVICES DIVISION BUDGET		<u>\$173,010</u>

PROGRAM STATEMENT  
Social Science and Public Service Division

Mission Statement:

The purpose of the Social Science and Public Service 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>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
Administrative			1
Instructional (FTE)			45
Professional-Technical	N.A.	N.A.	0
Non-academic			<u>2</u>
Total Staff			<u>48</u>
Salary cost per staff member			12,560
Supportive cost per staff member			<u>1,133</u>
Total cost per staff member			<u>13,693</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; 3240 and 9,720; 65 and 195; 230 and 690; 1,370 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 enrollment: 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. Annual course enrollment: 32; annual student contact hours: 180.

Sub Program G

Journalism: To provide courses for a certificate or an associate degree to persons desiring to enter the field of journalism. Annual course enrollments: 317; annual student contact hours, 1,030.

Sub Program H

Municipal Government Management: To provide courses for a certificate of an associate degree to persons desiring employment or advancement in local government. (Starts fall, 1975).

PROGRAM STATEMENT  
Social Science and Public Service Division

Mission Statement:

The purpose of the Social Science and Public Service 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>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
Administrative			1
Instructional (FTE)			45
Professional-Technical	N.A.	N.A.	0
Non-academic			<u>2</u>
Total Staff			<u>48</u>
Salary cost per staff member			12,560
Supportive cost per staff member			<u>1,133</u>
Total cost per staff member			<u>13,693</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; 3240 and 9,720; 65 and 195; 230 and 690; 1,370 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 enrollment: 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. Annual course enrollment: 32; annual student contact hours: 180.

Sub Program G

Journalism: To provide courses for a certificate or an associate degree to persons desiring to enter the field of journalism. Annual course enrollments: 317; annual student contact hours, 1,030.

Sub Program H

Municipal Government Management: To provide courses for a certificate of an associate degree to persons desiring employment or advancement in local government. (Starts fall, 1975).

EDUCATIONAL FUND BUDGET

1975-76

Social Science and Public Service Division (114)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
114-000-510	Salaries		
114-000-511	Administrative	22,510	
114-000-513	Instructional--Full-time	428,950	
114-000-514	Instructional--Part-time	135,940	
114-000-516	Office	15,470	
114-000-518	Student Aids	<u>4,900</u>	
	Total Salaries		607,770
114-000-520	Fringe Benefits		
114-000-521	Group Insurance	17,480	
114-000-525	Tuition Reimbursement	1,540	
114-000-528	Professional Expense	<u>1,920</u>	
	Total Fringe Benefits		20,940
114-000-530	Contractual Services		
114-000-532	Ed. Consultants	2,830	
114-000-534	Maintenance	<u>300</u>	
	Total Contractual Services		3,130
114-000-540	General Materials and Supplies		
114-000-541	Office	2,500	
114-000-542	Printing and Duplicating	3,500	
114-000-543	Supplies--Instructional	2,370	
114-000-546	Publications and Dues	<u>300</u>	
	Total Gen.Materials & Supplies		8,670
114-000-550	Travel and Meetings		
114-000-551	Local Meetings	950	
114-000-552	Local Mileage	850	
114-000-554	Travel	<u>4,550</u>	
	Total Travel and Meetings		6,350
114-000-560	Fixed Charges		
114-000-561	Rental of Equipment		1,900
114-000-580	Capital Outlay		
114-000-585	Equipment--Office	2,020	
114-000-586	Equipment--Instructional	2,290	
114-000-587	Equip. Ed.--Reimburseable	<u>750</u>	
	Total Capital Outlay		5,060
114-000-590	Other		
114-000-598	Data Processing Service Charge		<u>3,440</u>
	TOTAL SOCIAL SCIENCE AND PUBLIC SERVICE DIVISION BUDGET		<u>\$657,260</u>

PROGRAM STATEMENT  
Fine Arts and Design Division

Mission:

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

Input Data:

Staff	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
Administrative			1
Instructional (FTE)			29.92
Professional-Technical	N.A.	N.A.	1
Non-academic			<u>2</u>
Total Staff			<u>33.92</u>
Salary cost per staff member			\$13,470
Supportive cost per staff member			<u>2,941</u>
			<u>\$16,411</u>

Output Data:

Sub Program A

Art. The Art course area serves 1,802 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

Architectural Technology and Architectural Transfer. The Architectural Technology and Architectural Transfer course areas serve 558 student course enrollments over 2,933 student contact hours, through 14 architectural technology and architecture courses.

Sub Program D

Fashion Design. The Fashion Design course area serves 845 student course enrollments over 2,202 annual student contact hours, through 16 fashion design courses.

Sub Program E

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

EDUCATIONAL FUND BUDGET  
1975-76  
Fine Arts and Design Division (115)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
115-000-510	Salaries		
115-000-511	Administrative	23,860	
115-000-513	Instructional--Full-time	324,610	
115-000-514	Instructional--Part-time	95,640	
115-000-515	Instruct.--Teaching Assoc.	1,000	
115-000-516	Office	8,070	
115-000-518	Student Aids	7,600	
115-000-519	Other (Subst.)	<u>3,720</u>	
	Total Salaries		464,500
115-000-520	Fringe Benefits		
115-000-521	Group Insurance	12,920	
115-000-525	Tuition Reimbursement	1,170	
115-000-528	Professional Expense	<u>1,450</u>	
	Total Fringe Benefits		15,540
115-000-530	Contractual Services		
115-000-532	Ed. Consultants	12,600	
115-000-534	Maintenance	6,630	
115-000-539	Other	<u>2,380</u>	
	Total Contractual Services		21,610
115-000-540	General Materials and Supplies		
115-000-541	Office	1,100	
115-000-542	Printing and Duplicating	1,650	
115-000-543	Supplies--Instructional	17,620	
115-000-546	Publications and Dues	<u>150</u>	
	Total Gen.Materials & Supplies		20,520
115-000-550	Travel and Meetings		
115-000-551	Local Meetings	150	
115-000-552	Local Mileage	430	
115-000-554	Travel	<u>2,020</u>	
	Total Travel and Meetings		2,600
115-000-560	Fixed Charges		
115-000-561	Rental of Equipment		630
115-000-580	Capital Outlay		
115-000-585	Equipment--Office	680	
115-000-586	Equipment--Instructional	<u>1,520</u>	
	Total Capital Outlay		2,200
115-000-590	Other		
115-000-598	Data Processing Service Charge		<u>29,080</u>
	TOTAL FINE ARTS AND DESIGN DIVISION BUDGET		<u>\$556,680</u>

PROGRAM STATEMENT  
Engineering, Mathematics, and Physical Sciences Division

Mission Statement:

The Engineering, Mathematics, and Physical Sciences Division is a new division formed by the merger of two former divisions. The programs and curricular offerings of this division are to facilitate the appreciation of the role of science, engineering, and mathematics in a technological society, to foster the acquisition of the related skills requisite to a career in that society, and to provide training for immediate employment or upgrading of technical skills.

Input Data:

Staff	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
Administrative			1
Instructional (FTE)			51.0
Professional-Technical	N.A.	N.A.	2
Non-academic			<u>2.7</u>
Total Staff			<u>56.7</u>
Salary cost per staff member			\$12,892
Supportive cost per staff member			<u>2,750</u>
Total cost per staff member			<u>\$15,642</u>

Output Data:

Sub Program A

Chemistry. Course enrollments: 1248; annual student credit hours: 5280.

Sub Program B

Electronics Technology. Course enrollments: 465; annual student credit hours: 1437.

Sub Program C

Engineering. Course enrollments: 266; annual student credit hours: 590.

Sub Program D

Geology. Course enrollments: 288; annual student credit hours: 1152.

Sub Program E

Mechanical Engineering Technology. Course enrollments: 390; annual student credit hours: 1169.

Sub Program F

Mathematics. Course enrollments: 3380; annual student credit hours: 11336.

Sub Program G

Physics. Course enrollments: 352; annual student credit hours: 1568.

Sub Program H

Physical Science. Course enrollments: 320; annual student credit hours: 1024.

Sub Program I

Refrigeration and Air Conditioning. Course enrollments: 1404; annual student credit hours: 2658.

Sub Program J

Instructional Computing. To provide support of student and faculty activities in computer-based instruction.

EDUCATIONAL FUND BUDGET  
1975-76  
Engineering/Math/Physical Science Division (116)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
116-000-510	Salaries		
116-000-511	Administrative	22,920	
116-000-513	Instructional--Full-time	498,330	
116-000-514	Instructional--Part-time	167,440	
116-000-515	Instructional--Teach.Assoc.	11,210	
116-000-516	Office	31,080	
116-000-518	Student Aids	<u>9,000</u>	
	Total Salaries		739,980
116-000-520	Fringe Benefits		
116-000-521	Group Insurance	20,020	
116-000-525	Tuition Reimbursement	1,700	
116-000-528	Professional Expense	<u>2,100</u>	
	Total Fringe Benefits		23,820
116-000-530	Contractual Services		
116-000-532	Ed. Consultant	80	
116-000-534	Maintenance	<u>7,350</u>	
	Total Contractual Services		7,430
116-000-540	General Materials and Supplies		
116-000-541	Office	2,350	
116-000-542	Printing and Duplicating	1,800	
116-000-543	Supplies--Instructional	22,660	
116-000-544	Supplies--Repairs	3,700	
116-000-546	Publications and Dues	<u>300</u>	
	Total Gen.Materials & Supplies		30,810
116-000-550	Travel and Meetings		
116-000-551	Local Meetings	300	
116-000-552	Local Mileage	500	
116-000-554	Travel	3,200	
116-000-556	Field Trips	<u>1,200</u>	
	Total Travel and Meetings		5,200
116-000-580	Capital Outlay		
116-000-585	Equipment--Office	2,340	
116-000-586	Equipment--Instructional	<u>28,150</u>	
	Total Capital Outlay		30,490
116-000-590	Other		
116-000-598	Data Processing Service Charge		<u>49,210</u>
	TOTAL ENGINEERING/MATH/PHYSICAL SCIENCE DIVISION BUDGET		<u>\$886,940</u>

PROGRAM STATEMENT  
Life and Health Science Division

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 health care or horticulture.

Input Data

	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
Staff			
Administrative	4	2.5	2.5
Instructional (FTE)	49	52.8	53.8
Non-academic	5	4.5	4.5
Total Staff	<u>58</u>	<u>59.8</u>	<u>60.8</u>
Salary cost per staff member	\$12,234	13,270	14,001
Supportive cost per staff member	<u>1,771</u>	<u>2,886</u>	<u>3,235</u>
Total cost per staff member	<u>\$14,005</u>	<u>16,156</u>	<u>17,236</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 2854; student credit hours 9,880.

Sub Program B

Nursing. Courses in NUR serve to prepare students to enter the career fields of Practical Nursing and/or Registered Nursing. Completion of either sequence makes students eligible to write the appropriate licensure examination. Course enrollments 537; student credit hours 3,571.

Sub Program C

Dental Hygiene. Courses in DHY prepare students to enter the career field of Dental Hygiene. Course enrollments 578; student credit hours 1,343.

Sub Program D

Operating Room Technician. Courses in ORT prepare students to enter the career field of Operating Room Technician. Course enrollments 72; student credit hours 342.

Sub Program E

Medical Laboratory Technician. Courses in MLT prepare a student to enter the career field of Medical Laboratory Technician. Course enrollments 84; student credit hours 438.

Sub Program F

Dietetic Technician. Courses in DIT prepare a student to enter the career field of Dietetic Technician. Course enrollments 210; student credit hours 560.

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 152; student credit hours 560.

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 1,180; student credit hours 1,720.

EDUCATIONAL FUND BUDGET  
1975-76  
Life and Health Sciences Division (117)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
117-000-510	Salaries		
117-000-511	Administrative	62,770	
117-000-513	Instructional--Full-time	644,220	
117-000-514	Instructional--Part-time	111,200	
117-000-516	Office	33,070	
117-000-518	Student Aids	<u>7,870</u>	
	Total Salaries		859,130
117-000-520	Fringe Benefits		
117-000-521	Group Insurance	26,840	
117-000-525	Tuition Reimbursement	2,170	
117-000-528	Professional Expense	<u>2,530</u>	
	Total Fringe Benefits		31,540
117-000-530	Contractual Services		
117-000-532	Ed. Consultants	950	
117-000-534	Maintenance	5,090	
117-000-539	Other	<u>35,140</u>	
	Total Contractual Services		41,180
117-000-540	General Materials and Supplies		
117-000-541	Office	2,750	
117-000-542	Printing and Duplicating	2,750	
117-000-543	Supplies--Instructional	51,660	
117-000-546	Publications and Dues	<u>800</u>	
	Total Gen.Materials & Supplies		57,960
117-000-550	Travel and Meetings		
117-000-551	Local Meetings	1,500	
117-000-552	Local Mileage	3,270	
117-000-554	Travel	<u>4,410</u>	
	Total Travel and Meetings		9,180
117-000-560	Fixed Charges		
117-000-561	Rental of Equipment		9,190
117-000-580	Capital Outlay		
117-000-585	Equipment--Office	540	
117-000-586	Equipment--Instructional	<u>36,500</u>	
	Total Capital Outlay		37,040
117-000-590	Other		
117-000-598	Data Processing Service Charge		<u>2,730</u>
	TOTAL LIFE AND HEALTH SCIENCES DIVISION BUDGET		<u>\$1,047,950</u>

PROGRAM STATEMENT  
Life Long Learning

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, general studies courses of a vocational, job improvement, job entry, 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:

	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
Staff			
Administrative			2
Instructional (FTE)			30
Non-academic	N.A.	N.A.	<u>1</u>
Total Staff			33
Salary cost per staff member			2,326
Supportive costs per staff member			<u>1,913</u>
Total cost per staff member			<u>4,239</u>

Output Data:

Sub Program A

Life Long Learning. 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  
1975-76  
Life-Long Learning Division (119)

Expenditures

110-000-000	INSTRUCTION		
119-000-510	Salaries		
119-000-511	Administrative	22,170	
119-000-512	Instructional--Full-time	4,000	
119-000-514	Instructional--Part-time	49,300	
119-000-516	Office	22,920	
119-000-518	Student Aids	<u>4,200</u>	
	Total Salaries		102,590
119-000-520	Fringe Benefits		
119-000-521	Group Insurance	1,900	
119-000-525	Tuition Reimbursement	360	
119-000-528	Professional Expense	<u>100</u>	
	Total Fringe Benefits		2,360
119-000-530	Contractual Services		
119-000-532	Ed. Consultants	1,200	
119-000-534	Maintenance	420	
119-000-539	Other	<u>1,650</u>	
	Total Contractual Services		3,270
119-000-540	General Materials and Supplies		
119-000-541	Office	1,550	
119-000-542	Printing and Duplicating	3,770	
119-000-543	Supplies--Instructional	<u>2,330</u>	
	Tot.Gen.Materials and Supplies		7,650
119-000-550	Travel and Meetings		
119-000-551	Local Meeting Expense	220	
119-000-552	Local Mileage	350	
119-000-554	Travel	<u>500</u>	
	Total Travel and Meetings		1,070
119-000-560	Fixed Charges		
119-000-561	Rental		37,000
119-000-580	Capital Outlay		
119-000-585	Equipment--Office		2,860
119-000-590	Other		
119-000-598	Data Processing Service Charge		<u>12,090</u>
	TOTAL LIFE-LONG LEARNING DIVISION BUDGET		<u>\$168,890</u>

PROGRAM STATEMENT  
Dean of Instructional Services

Mission Statement:

The purpose of the Office of the Dean of Instructional Services is to supervise and coordinate the responsibilities of the six academic division chairmen.

Input Data:

	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</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	\$16,310	15,415	16,890
Supportive cost per staff member	<u>6,195</u>	<u>5,495</u>	<u>27,997</u>
Total cost per staff member	<u>\$22,505</u>	<u>20,910</u>	<u>44,887</u>

Output Data:

Sub Program A

Direct Administration of Academic Divisions. The primary purpose of the Office of the Dean of Instructional Services is to serve as a coordination link for the daily academic functions of the college. In this capacity, the Office of the Dean of Instructional Services coordinates the daily responsibilities of the six division chairmen. Examples of the function are: coordination of master class schedules, promotions, evaluation of faculty, preparation of budgets, 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 B

Indirect Administration. The external administration function of the Dean of Instructional Services is to work with the chief articulation officer of the college in matters pertaining to academic affairs.

EDUCATIONAL FUND BUDGET  
1975-76  
Dean of Instructional Services (110)

Expenditures

118-000-000	<u>INSTRUCTIONAL ADMINISTRATION</u>		
118-110-510	Salaries		
118-110-511	Administrative	24,910	
118-110-516	Office	8,870	
118-110-518	Student Aids	<u>1,700</u>	
	Total Salaries		35,480
118-110-520	Fringe Benefits		
118-110-521	Group Insurance	1,060	
118-110-528	Professional Expense	<u>100</u>	
	Total Fringe Benefits		1,160
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	560	
118-110-542	Printing and Duplicating	800	
118-110-546	Publications and Dues	<u>200</u>	
	Total Gen. Materials & Supplies		1,560
118-110-550	Travel and Meetings		
118-110-551	Local Meeting Expense	750	
118-110-552	Local Mileage	100	
118-110-554	Travel	<u>750</u>	
	Total Travel and Meetings		1,600
118-110-580	Capital Outlay		
118-110-585	Equipment and Furniture		1,020
118-110-590	Other		
118-110-598	Data Processing Service Charge		<u>48,550</u>
	TOTAL DEAN OF INSTRUCTIONAL SERVICES BUDGET		<u>\$ 89,770</u>

PROGRAM STATEMENT  
Dean of Career and Developmental Programs

Mission Statement:

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

- |   |   |
|---|---|
| <u>Pre-Vocational<br/>or Exploratory</u>            | 1. High school students who have expressed an interest in exploring the career options available at the college.  |
| <u>Preparatory</u>                                  | 2. Out-of-school youth of post high school age, such as recent high school graduates, high school 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<br/>Upgrading or<br/>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:

Staff	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</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	\$15,810	17,545	19,069
Supportive cost per staff member	<u>5,870</u>	<u>5,897</u>	<u>3,535</u>
Total cost per staff member	<u>\$21,680</u>	<u>23,442</u>	<u>22,604</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.

Sub Program E

Developing Programs. To maintain a constant awareness of new and developing fields and to introduce courses and/or programs in these fields into the college curriculum.

EDUCATIONAL FUND BUDGET

1975-76

Dean of Career and Developmental Programs (120)

Expenditures

118-000-000	<u>INSTRUCTIONAL ADMINISTRATION</u>		
118-120-510	Salaries		
118-120-511	Administrative	29,310	
118-120-516	Office	8,830	
118-120-518	Student Aids	<u>1,200</u>	
	Total Salaries		39,340
118-120-520	Fringe Benefits		
118-120-521	Group Insurance	1,060	
118-120-525	Tuition Reimbursement	60	
118-120-528	Professional Expense	<u>100</u>	
	Total Fringe Benefits		1,220
118-120-530	Contractual Services		
118-120-534	Maintenance	100	
118-120-537	Contractual Office	<u>300</u>	
	Total Contractual Services		400
118-120-540	General Materials and Supplies		
118-120-541	Office	500	
118-120-542	Printing and Duplicating	1,000	
118-120-546	Publications and Dues	<u>250</u>	
	Tot. Gen. Materials & Supplies		1,750
118-120-550	Travel and Meetings		
118-120-551	Local Meeting Expense	800	
118-120-552	Local Mileage	200	
118-120-554	Travel	<u>750</u>	
	Total Travel and Meetings		1,750
118-120-580	Capital Outlay		
118-120-585	Equipment and Furniture		<u>750</u>
	TOTAL DEAN OF CAREER AND DEVELOPMENTAL PROGRAMS BUDGET		<u>\$ 45,210</u>

PROGRAM STATEMENT  
Dean of Continuing Education

Mission Statement:

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

Input Data:

Staff	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</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	\$14,915	16,520	16,530
Supportive costs per staff member	4,830	3,700	13,390
Total cost per staff member	<u>\$19,745</u>	<u>20,220</u>	<u>29,920</u>

Output Data:

Sub Program A

General Studies. To provide a full range of general studies credit courses for students interested in pursuing further education.

Sub Program B

Community 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  
1975-76  
Dean of Continuing Education (130)

Expenditures

118-000-000	<u>INSTRUCTIONAL ADMINISTRATION</u>		
118-130-510	Salaries		
118-130-511	Administrative	24,800	
118-130-516	Office	8,260	
118-130-518	Student Aids	<u>1,800</u>	
	Total Salaries		34,860
118-130-520	Fringe Benefits		
118-130-521	Group Insurance	1,060	
118-130-525	Tuition Reimbursement	600	
118-130-528	Professional Expense	<u>200</u>	
	Total Fringe Benefits		1,860
118-130-530	Contractual Services		
118-130-534	Maintenance		100
118-130-540	General Materials and Supplies		
118-130-541	Office	250	
118-130-542	Printing and Duplicating	150	
118-130-546	Publications and Dues	<u>100</u>	
	Total Gen. Materials & Supplies		500
118-130-550	Travel and Meetings		
118-130-551	Local Meeting Expense	150	
118-130-552	Local Mileage	100	
118-130-554	Travel	<u>750</u>	
	Total Travel and Meetings		1,000
118-130-580	Capital Outlay		
118-130-585	Equipment and Furniture		550
118-130-590	Other		
118-130-598	Data Processing Service Charge		<u>20,970</u>
	TOTAL DEAN OF CONTINUING EDUCATION BUDGET		<u>\$ 59,840</u>

EDUCATIONAL FUND BUDGET  
1975-76  
Dean of Continuing Education (130)

Expenditures

118-000-000	<u>INSTRUCTIONAL ADMINISTRATION</u>		
118-130-510	Salaries		
118-130-511	Administrative	24,800	
118-130-516	Office	8,260	
118-130-518	Student Aids	<u>1,800</u>	
	Total Salaries		34,860
118-130-520	Fringe Benefits		
118-130-521	Group Insurance	1,060	
118-130-525	Tuition Reimbursement	600	
118-130-528	Professional Expense	<u>200</u>	
	Total Fringe Benefits		1,860
118-130-530	Contractual Services		
118-130-534	Maintenance		100
118-130-540	General Materials and Supplies		
118-130-541	Office	250	
118-130-542	Printing and Duplicating	150	
118-130-546	Publications and Dues	<u>100</u>	
	Total Gen. Materials & Supplies		500
118-130-550	Travel and Meetings		
118-130-551	Local Meeting Expense	150	
118-130-552	Local Mileage	100	
118-130-554	Travel	<u>750</u>	
	Total Travel and Meetings		1,000
118-130-580	Capital Outlay		
118-130-585	Equipment and Furniture		550
118-130-590	Other		
118-130-598	Data Processing Service Charge		<u>20,970</u>
	TOTAL DEAN OF CONTINUING EDUCATION BUDGET		<u>\$ 59,840</u>

PROGRAM STATEMENT  
Vice President of Academic Affairs

Mission Statement:

The mission of the office of the Vice President of Academic Affairs is 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 service; and adequate support to these programs in the Learning Resource Center in the most creative and effective way possible.

Input Data:

Staff	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</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	\$21,830	\$21,875	\$22,000
Supportive cost per staff member	<u>7,040</u>	<u>45,945</u>	<u>45,790</u>
Total cost per staff member	<u>\$28,870</u>	<u>\$67,820</u>	<u>\$67,790</u>
Supportive costs for support services for academic affairs (substitutes, consultants, advertising, printing and duplicating, and recruitment)	<u>\$59,310</u>	<u>\$38,995</u>	<u>\$34,750</u>

Output Data:

Sub Program A

The mission of the Dean of Career and Program Development is to plan and develop the activities related to courses and programs designed to provide educational experiences for all students enrolled at Harper College in the credit programs.

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 continuing education in a formal or informal manner in non-credit, seminar, workshop and other short-term courses.

Sub Program C

The mission of the Dean of Instructional Services is to plan and administer all of the activities related to courses and programs of Academic Affairs.

Sub Program D

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

EDUCATIONAL FUND BUDGET  
1975-76  
Vice President of Academic Affairs (180)

Expenditures

118-000-000	<u>INSTRUCTIONAL ADMINISTRATION</u>		
118-180-510	Salaries		
118-180-511	Administrative	33,000	
118-180-516	Office	11,000	
118-180-518	Student Aids	3,250	
118-180-519	Other (Subs.)	<u>5,000</u>	
	Total Salaries		52,250
118-180-520	Fringe Benefits		
118-180-521	Group Insurance	1,060	
118-180-525	Tuition Reimbursement	60	
118-180-528	Professional Expense	<u>200</u>	
	Total Fringe Benefits		1,320
118-180-530	Contractual Services		
118-180-532	Consultants	10,000	
118-180-534	Maintenance	220	
118-180-537	Contractual Office	<u>440</u>	
	Total Contractual Services		10,660
118-180-540	General Materials and Supplies		
118-180-541	Office	1,000	
118-180-542	Printing and Duplicating	22,000	
118-180-546	Publications and Dues	1,300	
118-180-547	Advertising	<u>30,000</u>	
	Total Gen. Materials & Supplies		54,300
118-180-550	Travel and Meetings		
118-180-551	Local Meeting Expense	11,000	
118-180-552	Local Mileage	550	
118-180-554	Travel	3,000	
118-180-555	Recruitment	<u>2,500</u>	
	Total Travel and Meetings		<u>17,050</u>
	TOTAL VICE PRESIDENT OF ACADEMIC AFFAIRS BUDGET		<u><u>\$135,580</u></u>

PROGRAM STATEMENT

LRC - Processing Service

Mission Statement:

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

Input Data:

Staff	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
Administrative	1	1	1
Instructional (FTE)	3	3	3
Non-academic	7.5	7.5	7.5
Total staff	<u>11.5</u>	<u>11.5</u>	<u>11.5</u>
Salary cost per staff member	\$ 9,894	10,677	11,115
Supportive costs per staff member	<u>9,672</u>	<u>10,844</u>	<u>11,006</u>
	<u>\$19,566</u>	<u>21,521</u>	<u>22,121</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  
1975-76  
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	50,540	
121-000-516	Office	53,310	
121-000-518	Students	<u>3,500</u>	
	Total Salaries		131,320
121-000-520	Fringe Benefits		
121-000-521	Group Insurance	4,870	
121-000-525	Tuition Reimbursement	240	
121-000-528	Professional Expense	<u>400</u>	
	Total Fringe Benefits		5,510
121-000-530	Contractual Services		
121-000-534	Maintenance Services		700
121-000-540	General Materials and Supplies		
121-000-541	Office	1,250	
121-000-542	Printing and Duplicating	350	
121-000-543	Supplies	3,250	
121-000-544	Materials	36,210	
121-000-545	Books and Bindings	48,000	
121-000-546	Publications and Dues	19,000	
121-000-549	Other	<u>3,000</u>	
	Tot.Gen.Materials and Supplies		111,060
121-000-550	Travel and Meetings		
121-000-554	Travel		800
121-000-560	Fixed Charges		
121-000-561	Rental of Equipment		4,100
121-000-580	Capital Outlay		
121-000-585	Equipment--Office		<u>900</u>
	TOTAL PROCESSING SERVICES BUDGET		<u>\$254,390</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 of dissemination, and assistance to both faculty and students with the use of Learning Resources.

Input Data:

Staff	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
Administrative	1	1	1
Instructional (FTE)	5.7	5.7	5.7
Professional-Technical	3.4	4.5	4.5
Non-Academic	6	6.1	6.1
Total Staff	<u>16.1</u>	<u>17.3</u>	<u>17.3</u>
Salary cost per staff member	9,399	10,208	11,033
Supportive costs per staff member	2,349	2,677	3,362
Total cost per staff member	<u>11,748</u>	<u>12,885</u>	<u>14,395</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  
1975-76  
Resources Services (122)

Expenditures

120-000-000	<u>LEARNING RESOURCE CENTER</u>		
122-000-510	Salaries		
122-000-511	Administrative	18,870	
122-000-512	Professional	88,460	
122-000-516	Office	83,540	
122-000-518	Students	<u>11,550</u>	
	Total Salaries		202,420
122-000-520	Fringe Benefits		
122-000-521	Group Insurance	7,620	
122-000-525	Tuition Reimbursement	1,360	
122-000-528	Professional Expense	<u>600</u>	
	Total Fringe Benefits		9,580
122-000-530	Contractual Services		
122-000-534	Maintenance Services	5,800	
122-000-539	Other	<u>1,000</u>	
	Total Contractual Services		6,800
122-000-540	General Materials and Supplies		
122-000-541	Office	730	
122-000-542	Printing and Duplicating	700	
122-000-544.1	Supplies--AV	5,800	
122-000-544.2	Materials--Film Rental	6,820	
122-000-545	Books and Bindings	100	
122-000-546	Publications and Dues	100	
122-000-549	Other	<u>8,800</u>	
	Tot.Gen.Materials and Supplies		23,050
122-000-550	Travel and Meetings		
122-000-554	Travel		1,000
122-000-580	Capital Outlay		
122-000-586	Equipment--Educational		<u>6,200</u>
	TOTAL RESOURCES SERVICES BUDGET		<u>\$249,050</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>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
Instructional (FTE)	2	2	1
Professional-Technical	7	0	8
Non-academic	.4	7.3	.3
Total Staff	<u>9.4</u>	<u>9.3</u>	<u>9.3</u>
Salary cost per staff member	\$ 9,859	11,205	12,219
Supportive costs per staff member	<u>3,624</u>	<u>3,786</u>	<u>6,137</u>
Total cost per staff member	<u>\$13,483</u>	<u>14,991</u>	<u>18,356</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  
1975-76  
Production Services (123)

Expenditures

120-000-000	<u>LEARNING RESOURCE CENTER</u>		
123-000-510	Salaries		
123-000-512	Professional	20,420	
123-000-516	Office	93,220	
123-000-518	Students	<u>4,500</u>	
	Total Salaries		118,140
123-000-520	Fringe Benefits		
123-000-521	Group Insurance	4,000	
123-000-525	Tuition Reimbursement	700	
123-000-528	Professional Expense	<u>100</u>	
	Total Fringe Benefits		4,800
123-000-530	Contractual Services		
123-000-534	Maintenance Services		1,500
123-000-540	General Materials and Supplies		
123-000-541	Office	500	
123-000-542	Printing and Duplicating	200	
123-000-544	Materials	19,100	
123-000-545	Books and Bindings	100	
123-000-546	Publications and Dues	<u>200</u>	
	Tot.Gen.Materials and Supplies		20,100
123-000-550	Travel and Meetings		
123-000-554	Travel		500
123-000-580	Capital Outlay		
123-000-586	Equip.--Ed., Non-reimb.		<u>25,670</u>
	TOTAL PRODUCTION SERVICES BUDGET		<u>\$170,710</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:

	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</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	\$16,605	17,860	18,617
Supportive costs per staff member	<u>4,650</u>	<u>3,960</u>	<u>1,578</u>
Total cost per staff member	<u>\$21,255</u>	<u>21,820</u>	<u>20,195</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  
1975-76  
Learning Resource Center Administration (128)

Expenditures

120-000-000	<u>LEARNING RESOURCE CENTER</u>		
128-000-510	Salaries		
128-000-511	Administrative	28,450	
128-000-516	Office	<u>8,790</u>	
	Total Salaries		37,240
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 Services		70
128-000-540	General Materials and Supplies		
128-000-541	Office	250	
128-000-542	Printing and Duplicating	300	
128-000-546	Publications and Dues	<u>180</u>	
	Tot.Gen.Materials and Supplies		730
128-000-550	Travel and Meetings		
128-000-551	Local Meeting Expense	210	
128-000-552	Local Mileage	250	
128-000-554	Travel	<u>750</u>	
	Total Travel and Meetings		<u>1,210</u>
	TOTAL LEARNING RESOURCE CENTER ADMINISTRATION BUDGET		<u>\$ 40,390</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>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
Administrative	1	1	1
Professional-Technical	1	3	4
Non-academic	<u>11</u>	<u>13</u>	<u>14</u>
Total Staff	<u>13</u>	<u>17</u>	<u>19</u>
Salary cost per staff member	\$ 8,710	9,719	9,936
Supportive cost per staff member	<u>12,683</u>	<u>10,013</u>	<u>10,466</u>
Total cost per staff member	<u>\$21,393</u>	<u>19,732</u>	<u>20,402</u>

Output Data:

Sub Program A

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

Sub Program B

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

Sub Program C

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

Sub Program D

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

Sub Program E

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

Sub Program F

Registration. To bring together students and faculty in 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  
1975-76  
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	57,180	
131-000-516	Office	105,440	
131-000-518	Students	<u>1,000</u>	
	Total Salaries		189,780
131-000-520	Fringe Benefits		
131-000-521	Group Insurance	8,440	
131-000-525	Tuition Reimbursement	240	
131-000-528	Professional Expense	<u>300</u>	
	Total Fringe Benefits		8,980
131-000-530	Contractual Services		
131-000-534	Maintenance	650	
131-000-537	Contractual Office	<u>700</u>	
	Total Contractual Services		1,350
131-000-540	General Materials and Supplies		
131-000-541	Office	5,000	
131-000-542	Printing and Duplicating	5,000	
131-000-546	Publications and Dues	<u>300</u>	
	Total Gen.Materials & Supplies		10,300
131-000-550	Travel and Meetings		
131-000-552	Local Mileage	200	
131-000-554	Travel	<u>1,200</u>	
	Total Travel and Meetings		1,400
131-000-580	Capital Outlay		
131-000-585	Equipment--Office		2,050
131-000-590	Other		
131-000-598	Data Processing Service Charge		<u>173,790</u>
	TOTAL ADMISSIONS AND RECORDS BUDGET		<u>\$387,650</u>

PROGRAM STATEMENT  
Placement and Career Development

Mission Statement:

The Harper College Placement and Career Development Office assists students with career decision making, job preparation, resume writing, filing applications, letter formats, interview skills and procedures, and labor market information. Interviews are held with all students for full, part-time, and summer employment. Programs on careers, mini courses, and employment packets of placement materials are provided students who register for the service. Referrals are made to employers and master files on credentials are maintained for those students seeking the service as well as interested alumni.

Input Data:

Staff	<u>1975-76</u>	
Administrative	1	
Non-Academic	<u>1.5</u>	
Total Staff	<u>2.5</u>	
Salary cost per staff member	\$14,020	Formerly part of
Supportive cost per staff member	1,720	Placement and
Total cost per staff member	<u>\$15,740</u>	Financial Aids.

Output Data:

Sub Program A

Work Study Services: To assist students in finding on and off campus work opportunities under federal, state, local, and private programs and funding agencies.

Sub Program B

Labor Market Information: To provide labor market information to Harper students, staff and community.

Sub Program C

Employment Preparation Services: To offer assistance to graduates, alumni, and current students in preparation of letters, resumes, and interview approaches used in employment.

Sub Program D

Instruction: To offer mini courses on placement and career decision making.

Sub Program E

Record Maintenance: To work with staff in presenting accurate information and maintaining records of career graduates and employers.

Sub Program F

Follow-up Studies: To disseminate information from follow-up studies to students, staff, and community.

EDUCATIONAL FUND BUDGET  
1975-76  
Placement and Career Development

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
132-000-510	Salaries		
132-000-511	Administrative	23,890	
132-000-516	Office	11,160	
132-000-518	Students	<u>180</u>	
	Total Salaries		35,230
132-000-520	Fringe Benefits		
132-000-521	Group Insurance	1,480	
132-000-525	Tuition Reimbursement	240	
132-000-528	Professional Expense	<u>100</u>	
	Total Fringe Benefits		1,820
132-000-540	General Materials and Supplies		
132-000-541	Office	600	
132-000-542	Printing and Duplicating	500	
132-000-546	Publications and Dues	<u>200</u>	
	Total Gen.Materials & Supplies		1,300
132-000-550	Travel and Meetings		
132-000-551	Local Meeting Expense	100	
132-000-552	Local Mileage	100	
132-000-554	Travel	<u>500</u>	
	Total Travel and Meetings		700
132-000-580	Capital Outlay		
132-000-585	Equipment--Office		<u>300</u>
	TOTAL PLACEMENT BUDGET		<u><u>\$39,350</u></u>

PROGRAM STATEMENT  
Financial Aid

Mission Statement: The Harper College Financial Aid Office certifies student status for the social security and Illinois Guaranteed Loan Programs. It administers the Federal College Work-Study, Supplemental Educational Opportunity Grant, National Direct Student Loan, Federal Nursing Scholarship, Federal Nursing Loan, Basic Educational Opportunity Grant, and the Law Enforcement Grant and Loan Programs. The office also administers the Illinois State Scholarship and Grant programs, the state Vocational-Technical Work-Study program, Harper Trustee Scholarships, Vocational Rehabilitation Grants, short term loan program, Student Achievement Recognition program, and all the local, community, agency, state, and national scholarship and grant programs.

Input Data: 1975-1976

Staff

Professional - Technical 1

Non-academic 1

Total 2

Salary cost per staff member	9,555	Formerly part of Placement and Financial Aids
Supportive cost per staff member	<u>4,400</u>	
Total cost per staff member	<u>13,955</u>	

Output Data:

Sub Program A

Certification Services: To certify student attendance for the social security, railroad retirement, vocational rehabilitation, Illinois Guaranteed Loan, and tuition rebate programs.

Sub Program B

Grant and Scholarship Services: To provide assistance to all students in applying for and receiving all federal, state, private, and community grants and scholarships.

Sub Program C

Loan Services: To provide services to students on all federal, state, private, and institutional loans.

Sub Program D

Work-Study Services: To assist eligible students in finding on and off-campus work-study opportunities under federal and state programs.

Sub Program E

Articulation Services: To make available to all members of the community information on all financial assistance programs.

EDUCATIONAL FUND BUDGET  
1975-76  
Financial Aids (100)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
132-100-510	Salaries		
132-100-512	Professional	10,490	
132-100-516	Office	8,620	
132-100-518	Students	<u>100</u>	
	Total Salaries		19,210
132-100-520	Fringe Benefits		
132-100-521	Group Insurance	840	
132-100-525	Tuition Reimbursement	240	
132-100-528	Professional Expense	<u>100</u>	
	Total Fringe Benefits		1,180
132-100-530	Contractual Services		
132-100-534	Maintenance		310
132-100-540	General Materials and Supplies		
132-100-541	Office	500	
132-100-542	Printing and Duplicating	500	
132-100-546	Publications and Dues	<u>200</u>	
	Total Gen.Materials & Supplies		1,200
132-100-550	Travel and Meetings		
132-100-551	Local Meeting Expense	50	
132-100-552	Local Mileage	50	
132-100-554	Travel	<u>150</u>	
	Total Travel and Meetings		250
132-100-580	Capital Outlay		
132-100-585	Equipment--Office		190
132-100-590	Other		
132-100-598	Data Processing Service Charge		<u>5,570</u>
	TOTAL FINANCIAL AIDS BUDGET		<u>\$ 27,910</u>

PROGRAM STATEMENT  
Counseling

Mission Statement:

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

Input Data:

Staff	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
Administrative	1	1	1
Instructional (FTE)	12	14	15
Counselor/Associates	4	3	4
Non-academic	2.5	2.5	3.5
Total Staff	<u>19.5</u>	<u>20.5</u>	<u>23.5</u>
Salary cost per staff member	14,645	15,959	15,990
Supportive cost per staff member	<u>2,397</u>	<u>2,385</u>	<u>2,011</u>
Total cost per staff member	17,042*	18,344	18,001

\*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.

PROGRAM STATEMENT  
Counseling

Mission Statement:

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

Input Data:

Staff	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
Administrative	1	1	1
Instructional (FTE)	12	14	15
Counselor/Associates	4	3	4
Non-academic	2.5	2.5	3.5
Total Staff	<u>19.5</u>	<u>20.5</u>	<u>23.5</u>
Salary cost per staff member	14,645	15,959	15,990
Supportive cost per staff member	<u>2,397</u>	<u>2,385</u>	<u>2,011</u>
Total cost per staff member	<u>17,042*</u>	<u>18,344</u>	<u>18,001</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  
1975-76  
Financial Aids (100)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
132-100-510	Salaries		
132-100-512	Professional	10,490	
132-100-516	Office	8,620	
132-100-518	Students	<u>100</u>	
	Total Salaries		19,210
132-100-520	Fringe Benefits		
132-100-521	Group Insurance	840	
132-100-525	Tuition Reimbursement	240	
132-100-528	Professional Expense	<u>100</u>	
	Total Fringe Benefits		1,180
132-100-530	Contractual Services		
132-100-534	Maintenance		310
132-100-540	General Materials and Supplies		
132-100-541	Office	500	
132-100-542	Printing and Duplicating	500	
132-100-546	Publications and Dues	<u>200</u>	
	Total Gen. Materials & Supplies		1,200
132-100-550	Travel and Meetings		
132-100-551	Local Meeting Expense	50	
132-100-552	Local Mileage	50	
132-100-554	Travel	<u>150</u>	
	Total Travel and Meetings		250
132-100-580	Capital Outlay		
132-100-585	Equipment--Office		190
132-100-590	Other		
132-100-598	Data Processing Service Charge		<u>5,570</u>
	TOTAL FINANCIAL AIDS BUDGET		<u>\$ 27,910</u>

EDUCATIONAL FUND BUDGET  
1975-76  
Counseling (3)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
133-000-510	Salaries		
133-000-511	Administrative	24,910	
133-000-513	Counselors--Full-time	252,860	
133-000-514	Counselors--Part-time	47,910	
133-000-515	Counselor Associates	23,140	
133-000-516	Office	26,950	
133-000-518	Students	<u>10,000</u>	
	Total Salaries		385,770
133-000-520	Fringe Benefits		
133-000-521	Group Insurance	13,950	
133-000-525	Tuition Reimbursement	1,080	
133-000-528	Professional Expense	<u>1,800</u>	
	Total Fringe Benefits		16,830
133-000-530	Contractual Services		
133-000-534	Maintenance	750	
133-000-539	Other	<u>2,250</u>	
	Total Contractual Services		3,000
133-000-540	General Materials and Supplies		
133-000-541	Office	2,400	
133-000-542	Printing and Duplicating	1,580	
133-000-546	Publications and Dues	100	
133-000-549	Other, Voc.Lib.	<u>1,000</u>	
	Tot.Gen.Materials and Supplies		5,080
133-000-550	Travel and Meetings		
133-000-551	Local Meeting Expense	300	
133-000-552	Local Mileage	150	
133-000-554	Travel	<u>3,450</u>	
	Total Travel and Meetings		3,900
133-000-580	Capital Outlay		
133-000-585	Equipment--Office		1,740
133-000-590	Other		
133-000-598	Data Processing Service Charge		<u>6,720</u>
	TOTAL COUNSELING BUDGET		<u>\$423,040</u>

PROGRAM STATEMENT  
Environmental Health

Mission Statement:

To provide first aid, treat minor illnesses, health counseling, environmental safety, medical care and testing services, and to 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>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
Administrative	1	0.5	0.5
Instructional (FTE)	0.5	0	0
Professional-Technical	0	1.5	1.5
Non-academic	1	1	1
Total Staff	<u>2.5</u>	<u>3.0</u>	<u>3.0</u>
Salary cost per staff member	\$10,872	9,044	10,242
Supportive cost per staff member	1,316	1,580	2,757
Total cost per staff member	<u>\$12,188</u>	<u>10,624</u>	<u>12,999</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. To coordinate 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

Student Orientation. To communicate available Health Services to new students and make them aware of sickness 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. To identify, evaluate, and provide for the needs of all physically handicapped students.

Sub Program F

Personnel. To monitor health status of college personnel and to keep health records for academic and non-academic personnel.

Sub Program G

Food Service. To develop health program for Food Service personnel and identify criteria for inspection of the Food Service area.

Sub Program H

Medical Care. To provide medical care and testing services for the college community.

EDUCATIONAL FUND BUDGET  
1975-76  
Environmental Health (100)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
133-100-510	Salaries		
133-100-511	Administrative	8,900	
133-100-512	Professionals	14,480	
133-100-516	Office	<u>7,340</u>	
	Total Salaries		30,720
133-100-520	Fringe Benefits		
133-100-521	Group Insurance	1,480	
133-100-525	Tuition Reimbursement	120	
133-100-528	Professional Expense	<u>100</u>	
	Total Fringe Benefits		1,700
133-100-530	Contractual Services		
133-100-532	Consultants	3,000	
133-100-537	Contractual Office	<u>320</u>	
	Total Contractual Services		3,320
133-100-540	General Materials and Supplies		
133-100-541	Office	400	
133-100-542	Printing and Duplicating	300	
133-100-543	Supplies--Medical	900	
133-100-546	Publications and Dues	200	
133-100-549	Other, Voc. Lib.	<u>250</u>	
	Total Gen. Materials & Supplies		2,050
133-100-550	Travel and Meetings		
133-100-551	Local Meeting Expense	50	
133-100-554	Travel	<u>600</u>	
	Total Travel and Meetings		650
133-100-580	Capital Outlay		
133-100-585	Equipment--Office		<u>550</u>
	TOTAL ENVIRONMENTAL HEALTH BUDGET		<u>\$38,990</u>

PROGRAM STATEMENT  
Student Activities

Mission Statement:

To provide a broad, comprehensive program of social, cultural, and recreational activities, and special interest programs to complement and enhance the educational experience of the college and community.

Input Data:

Staff	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
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	\$11,580	\$12,736	\$13,327
Supportive cost per staff member	<u>1,477</u>	<u>2,200</u>	<u>2,747</u>
Total cost per staff member	<u>\$13,057</u>	<u>\$14,936</u>	<u>\$16,074</u>

Output Data:

Sub Program A

Cultural Activities. To provide the college and community with programs in the performing and creative arts--drama, art, film, music, and a forum for discussion of issues and ideas through a lecture series.

Sub Program B

Social Activities. To provide opportunities for student involvement in developing and participating in social activities through programs of a popular nature--concerts, dances, films and special events.

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 Senate which can become the main vehicle through which students participate in the policy formation process of the college.

Sub Program E

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

Sub Program F

Student Leadership. To provide opportunities for student leadership development to improve individual skills in working with others in group situations and to help organizations achieve their objectives, and build group unity.

Sub Program G

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

EDUCATIONAL FUND BUDGET  
1975-76  
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	10,450	
134-000-516	Office	8,060	
134-000-518	Students	<u>1,500</u>	
	Total Salaries		41,480
134-000-520	Fringe Benefits		
134-000-521	Group Insurance	1,700	
134-000-525	Tuition Reimbursement	120	
134-000-528	Professional Expense	<u>150</u>	
	Total Fringe Benefits		1,970
134-000-530	Contractual Services		
134-000-534	Maintenance		300
134-000-540	General Materials and Supplies		
134-000-541	Office	500	
134-000-542	Printing and Duplicating	1,200	
134-000-546	Publications and Dues	300	
134-000-547	Advertising	<u>100</u>	
	Total Gen. Materials & Supplies		2,100
134-000-550	Travel and Meetings		
134-000-551	Local Meeting Expense	50	
134-000-552	Local Mileage	50	
134-000-554	Travel	<u>600</u>	
	Total Travel and Meetings		700
134-000-580	Capital Outlay		
134-000-585	Equipment--Office		<u>1,670</u>
	TOTAL STUDENT ACTIVITIES BUDGET		<u>\$ 48,220</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  
1975-76  
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>22,590</u>	
	Total Other		<u>22,590</u>
	TOTAL SCHOLARSHIPS/GRANTS/LOANS BUDGET		<u>\$22,590</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  
1975-76  
Student Employment (6)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
136-000-590	Other		
136-000-591	College Work Study	<u>15,400</u>	
	Total Other		<u>15,400</u>
	TOTAL STUDENT EMPLOYMENT BUDGET		<u>\$15,400</u>

PROGRAM STATEMENT  
Dean of Student Services

Mission Statement:

This cost center is accountable to students for admissions and records, placement and career development, financial aids, intercollegiate athletics and intramurals, food service, health services, and hearing impaired services, and to the community through the community counseling center.

Input Data:

Staff	1973-74	1974-75	1975-76
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	\$10,167	11,490	12,273
Supportive costs per staff member	<u>2,343</u>	<u>2,307</u>	<u>2,327</u>
Total cost per staff member	<u>\$12,510</u>	<u>13,797</u>	<u>14,600</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.

Sub Program C

Financial Aids. The Financial 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.

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 and Intramurals. To provide opportunities for qualified students to participate in a number of sports 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.

Sub Program H

Placement and Career Development. To provide students an opportunity to investigate career alternatives and to acquire adequate job placement skills.

EDUCATIONAL FUND BUDGET  
1975-76  
Dean--Student Services (7)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
137-000-510	Salaries		
137-000-511	Administrative	18,820	
137-000-512	Professional	8,760	
137-000-516	Office	9,240	
137-000-518	Students	<u>500</u>	
	Total Salaries		37,320
137-000-520	Fringe Benefits		
137-000-521	Group Insurance	1,480	
137-000-525	Tuition Reimbursement	120	
137-000-528	Professional Expense	<u>150</u>	
	Total Fringe Benefits		1,750
137-000-530	Contractual Services		
137-000-534	Maintenance	150	
137-000-537	Contractual Office	<u>200</u>	
	Total Contractual Services		350
137-000-540	General Materials and Supplies		
137-000-541	Office	450	
137-000-542	Printing and Duplicating	500	
137-000-546	Publications and Dues	250	
137-000-549	Other, Voc. Lib.	<u>1,850</u>	
	Tot. Gen. Materials & Supplies		3,050
137-000-550	Travel and Meetings		
137-000-551	Local Meeting Expense	200	
137-000-552	Local Mileage	100	
137-000-554	Travel	<u>900</u>	
	Total Travel and Meetings		1,200
137-000-580	Capital Outlay		
137-000-585	Equipment--Office		<u>130</u>
	TOTAL DEAN OF STUDENT SERVICES BUDGET		<u>\$43,800</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>1974-75</u>	<u>1975-76</u>
Staff		
Administrative	.5	.5
Instructional	1	2
Professional-Technical	2	4
Non-academic	0	.5
Total Staff	<u>3.5</u>	<u>7</u>
Salary cost per staff member	\$ 7,723	\$ 4,422
Supportive cost per staff member	371	777
Total cost per staff member	<u>\$ 8,094</u>	<u>\$ 5,199</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

Preparatory Program. To provide a preparatory program for students who need evaluation and support services to determine their capability to benefit from the collegiate program.

Sub Program C

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 D

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

Sub Program E

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

Sub Program F

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

EDUCATIONAL FUND BUDGET  
1975-76  
Hearing Impaired Student Program (100)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
137-100-510	Salaries		
137-100-511	Administrative	10,400	
137-100-513	Instructional--Full-time	18,660	
137-100-516	Office	<u>1,890</u>	
	Total Salaries		30,950
137-100-520	Fringe Benefits		
137-100-521	Group Insurance	2,120	
137-100-525	Tuition Reimbursement	120	
137-100-528	Professional Expense	<u>200</u>	
	Total Fringe Benefits		2,440
137-100-540	General Materials and Supplies		
137-100-541	Office	450	
137-100-542	Printing and Duplicating	350	
137-100-543	Supplies--Instructional	750	
137-100-546	Publications and Dues	200	
137-100-549	Other, Voc. Lib.	<u>400</u>	
	Tot.Gen.Materials and Supplies		2,150
137-100-550	Travel and Meetings		
137-100-551	Local Meeting Expense	100	
137-100-554	Travel	<u>250</u>	
	Total Travel and Meetings		350
137-100-580	Capital Outlay		
137-100-585	Equipment--Office		<u>500</u>
	TOTAL HEARING IMPAIRED STUDENT PROGRAM BUDGET		<u>\$36,390</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:

Staff	1973-74	1974-75	1975-76
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	\$ 16,284	17,407	20,574
Supportive cost per staff member	20,341	25,723	31,942
Total cost per staff member	\$ <u>36,625*</u>	<u>43,130*</u>	<u>52,516*</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  
1975-76  
Vice President of Student Affairs (8)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
138-000-510	Salaries		
138-000-511	Administrative	32,680	
138-000-514	Counselors--Part-time	9,000	
138-000-516	Office	14,900	
138-000-518	Students	<u>1,500</u>	
	Total Salaries		58,080
138-000-520	Fringe Benefits		
138-000-521	Group Insurance	960	
138-000-525	Tuition Reimbursement	60	
138-000-528	Professional Expense	<u>100</u>	
	Total Fringe Benefits		1,120
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	750	
138-000-542	Printing and Duplicating	2,000	
138-000-546	Publications and Dues	300	
138-000-547	Advertising	<u>6,250</u>	
	Tot.Gen.Materials and Supplies		9,300
138-000-550	Travel and Meetings		
138-000-551	Local Meeting Expense	2,000	
138-000-552	Local Mileage	50	
138-000-554	Travel	1,000	
138-000-555	Recruitment	<u>1,000</u>	
	Total Travel and Meetings		4,050
138-000-580	Capital Outlay		
138-000-585	Equipment--Office		280
138-000-590	Other		
138-000-597	Subsidy--Inter-Coll.Athletics		<u>66,340</u>
	TOTAL VICE PRESIDENT OF STUDENT AFFAIRS BUDGET		<u>\$144,420</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>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
Administrative	1	1	1
Non-academic	2	2	2
Total Staff	<u>3</u>	<u>3</u>	<u>3</u>
Salary cost per staff member	\$20,087	19,133	21,171
Supportive cost per staff member	<u>7,216</u>	<u>9,684</u>	<u>10,473</u>
Total cost per staff member	<u>\$27,303</u>	<u>28,817</u>	<u>31,644</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 1975-76.

1. Review and update the College's Long-Range Plan and five-year plans for each area of the College.
2. Conduct external audits of the following College functions, and review and implement appropriate recommendations presented by the consulting audit teams:
  - a. College Relations
  - b. Engineering, Math and Physical Science Division
  - c. Counseling
3. Implement plans for the conservation of natural and utility resources and their efficient use at Harper College.
4. Manage the total institutional operation of the College for 5982 FTE students at a cost not to exceed \$1905 per student during fiscal year 1975-76.  
Sub-total breakdown as follows:
 

Educational Fund	- \$1535
Building Fund	- \$ 370
5. 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 1975-76.
6. Reach a decision concerning the feasibility of proposing revenue changes during fiscal year 1975-76.

7. Evaluate the operational five-year plan for computer services for all areas of the College.
8. Implement and initiate plan for evaluation of the Affirmative Action Plan for the College.
9. Continue the implementation of the long-range planning system including:
  - a. Revise the annual planning guide (PERT).
  - b. Integrate objective setting with the budget process.
  - c. Utilize the cost simulation model for consideration of alternative strategies.
10. 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 enrollment projections 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.
11. Review and evaluate existing courses, programs, and services for cost-effectiveness, and eliminate those for which there is insufficient demand.
12. Expand the registration process to provide the following capabilities:
  - a. Enrollment of students on a daily basis.
  - b. Enrollment of students in Adult Basic Education and Continuing Education courses via home telephone and at off-campus locations.
13. Begin the implementation of a computer controlled unit cost system.
14. Continue the evaluation and implementation of the following organizational development programs.
  - a. Faculty Development
  - b. Administrative Development
  - c. Appointed Staff Development.
15. Implementation of unified personnel policy and procedures to cover all staff.
16. Explore and develop three of the highest priority new career programs and submit a plan and budget for approval for implementation during 1976-77.

17. Review the full-time (and part-time as applicable) teaching evaluation system in order to provide information for promotion, retention, non-retention, tenure and salary decisions.
18. Maintain a ratio of part-time faculty contact hours to the total full-time faculty contact hours that will not exceed 12-15% of the day contact hours.
19. To increase sources of outside funding for Community Service endeavors to enable the College to expand its offerings to reach a greater population.
20. To review, develop, and initiate the Continuing Education Unit (CEU) as an administrative tool in implementing Continuing Education credits and special activities of the Harper College Adult and Continuing Education effort.
21. To explore and develop a weekend college for the Harper College District.
22. To investigate the feasibility and to develop a plan for the installation of a total color television system for the Harper College television network.
23. Explore the feasibility of additional off-campus facilities with full service capabilities.
24. Expand programs for the non-traditional student through the full implementation of the Divisions of Special Services and Life Long Learning.
25. Maintain the average class size of 26 at mid-term, excluding lecture sections, individualized instruction and other special circumstances.
26. Develop course offerings for public service programs in Continuing Education for professionals (i.e., nurses).
27. Continue the development of College information centers at locations throughout the district.
28. Evaluate and improve the high school articulation program.
29. Evaluate and improve the academic advising program for full-time and part-time students, including credit and continuing education students.
30. Review and develop for implementation during the 1975-76 academic year a career development program.
31. Identify a community profile and compare it to the Harper College student body profile.
32. Evaluate existing honors programs and courses.
33. In cooperation with Board of Trustees, staff, and students, conduct a successful referendum prior to December 1, 1975.
34. Consummate purchase of second site and issue general obligation bonds by March 1, 1976.
35. Implementation of a plan for Wheeling/Buffalo Grove extension center by July 1, 1975.

EDUCATIONAL FUND BUDGET  
1975-76  
President and Board of Trustees (1)

Expenditures

180-000-000	<u>GENERAL ADMINISTRATION</u>		
181-000-510	Salaries		
181-000-511	Administration	44,500	
181-000-516	Office	<u>19,010</u>	
	Total Salaries		63,510
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	550	
181-000-537	Contractual Office	<u>400</u>	
	Total Contractual Services		950
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	7,200	
181-000-549	Other	<u>600</u>	
	Total Gen.Materials & Supplies		12,300
181-000-550	Travel and Meetings		
181-000-551	Local Meeting Expense	5,250	
181-000-554	Travel	<u>7,500</u>	
	Total Travel and Meetings		12,750
181-000-580	Capital Outlay		
181-000-585	Equipment--Office		<u>270</u>
	TOTAL PRESIDENT AND BOARD OF TRUSTEES BUDGET		<u>\$94,930</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:

Staff	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
Administrative	1	1	1
Professional-Technical	1	1	1
Non-academic	<u>2</u>	<u>2</u>	<u>2</u>
Total Staff	<u>4</u>	<u>4</u>	<u>4</u>
Salary cost per staff member	\$11,110	\$11,960	\$13,138
Supportive cost per staff member	<u>1,515</u>	<u>1,660</u>	<u>1,433</u>
Total cost per staff member	<u>\$12,625</u>	<u>\$13,620</u>	<u>\$14,571</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  
1975-76  
Director of Business Services (100)

Expenditures

180-000-000	<u>GENERAL ADMINISTRATION</u>		
182-100-510	Salaries		
182-100-511	Administrative	23,020	
182-100-512	Professional	14,390	
182-100-516	Office	<u>15,140</u>	
	Total Salaries		52,550
182-100-520	Fringe Benefits		
182-100-521	Group Insurance	1,900	
182-100-525	Tuition Reimbursement	250	
182-100-528	Professional Expense	<u>100</u>	
	Total Fringe Benefits		2,250
182-100-530	Contractual Services		
182-100-533	Architect	500	
182-100-534	Maintenance	<u>150</u>	
	Total Contractual Services		650
182-100-540	General Materials and Supplies		
182-100-541	Office	500	
182-100-542	Printing and Duplicating	700	
182-100-546	Publications and Dues	100	
182-100-547	Advertising	<u>300</u>	
	Tot. Gen. Materials and Supplies		1,600
182-100-550	Travel and Meetings		
182-100-551	Local Meeting Expense	50	
182-100-552	Local Mileage	50	
182-100-554	Travel	<u>500</u>	
	Total Travel and Meetings		600
182-100-580	Capital Outlay		
182-100-585	Equipment--Office		<u>630</u>
	TOTAL DIR.OF BUSINESS SERVICES BUDGET		<u>\$ 58,280</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:

Staff	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
Administrative	1	1	1
Professional	--	--	1
Non-academic	4	4.4	4.9
Total Staff	<u>5</u>	<u>5.4</u>	<u>6.9</u>
Salary cost per staff member	\$ 9,502	\$ 9,607	\$10,787
Supportive cost per staff member	1,522	1,915	1,664
Total cost per staff member	<u>\$11,024</u>	<u>\$11,522</u>	<u>\$12,451</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. To audit cash receipts, to insure that proper internal control is being observed and to verify that institutional regulations are being followed.

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  
1975-76  
Director of Finance (200)

Expenditures

180-000-000	<u>GENERAL ADMINISTRATION</u>		
182-200-510	Salaries		
182-200-511	Administrative	23,530	
182-200-512	Professional	14,000	
182-200-516	Office	36,900	
182-200-518	Students	<u>2,870</u>	
	Total Salaries		77,300
182-200-520	Fringe Benefits		
182-200-521	Group Insurance	2,740	
182-200-525	Tuition Reimbursement	200	
182-200-528	Professional Expense	<u>100</u>	
	Total Fringe Benefits		3,040
182-200-530	Contractual Services		
182-200-534	Maintenance	400	
182-200-537	Contractual Office	<u>200</u>	
	Total Contractual Services		600
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 & Supplies		3,500
182-200-550	Travel and Meetings		
182-200-552	Local Mileage	50	
182-200-554	Travel	<u>500</u>	
	Total Travel and Meetings		550
182-200-560	Fixed Charges		
182-200-561	Rental of Equipment		400
182-200-580	Capital Outlay		
182-200-585	Equipment--Office		<u>520</u>
	TOTAL DIRECTOR OF FINANCE BUDGET		<u>\$85,910</u>

PROGRAM STATEMENT

Director of Accounting & Systems

Mission Statement:

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

Input Data:

Staff	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
Administrative	1	1	1
Non-Academic	<u>8.5</u>	<u>8</u>	<u>9</u>
Total Staff	<u>9.5</u>	<u>9</u>	<u>10</u>
Salary Cost per staff member	\$ 7,969	\$ 9,250	\$ 9,913
Supportive cost per staff member	<u>8,054</u>	<u>10,765</u>	<u>7,481</u>
Total cost per staff member	<u>\$16,023</u>	<u>\$20,015</u>	<u>\$17,394</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 Administrative Services 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  
1975-76  
Director of Accounting and Systems (300)

Expenditures

180-000-000	<u>GENERAL ADMINISTRATION</u>		
182-300-510	Salaries		
182-300-511	Administrative	21,310	
182-300-516	Office	77,810	
182-300-518	Students	<u>4,750</u>	
	Total Salaries		103,870
182-300-520	Fringe Benefits		
182-300-521	Group Insurance	4,420	
182-300-525	Tuition Reimbursement	300	
182-300-528	Professional Expense	<u>100</u>	
	Total Fringe Benefits		4,820
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	3,420	
182-300-542	Printing and Duplicating	1,000	
182-300-546	Publications and Dues	50	
182-300-547	Advertising	<u>50</u>	
	Total Gen.Materials & Supplies		4,520
182-300-550	Travel and Meetings		
182-300-554	Travel		500
182-300-560	Fixed Charges		
182-300-561	Rental of Equipment		1,590
182-300-580	Capital Outlay		
182-300-585	Equipment--Office		1,040
182-300-590	Other		
182-300-598	Data Processing Service Chg.		<u>57,000</u>
	TOTAL DIRECTOR OF ACCOUNTING AND SYSTEMS BUDGET		<u>\$173,940</u>

PROGRAM STATEMENT  
PERSONNEL DIRECTOR

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:

Staff	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
Administrative	1	1	1
Professional	0	1	1
Appointed	<u>2</u>	<u>4</u>	<u>4</u>
Total Staff	<u>3</u>	<u>6</u>	<u>6</u>
Salary cost per staff member	\$10,963	10,776	12,300
Supportive cost per staff member	<u>3,770</u>	<u>2,571</u>	<u>3,936</u>
Total cost per staff member	<u>\$14,733</u>	<u>13,347</u>	<u>16,236</u>
Part-time Faculty Salaries			<u>3,917</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  
1975-76  
Personnel Director (400)

Expenditures

180-000-000	<u>GENERAL ADMINISTRATION</u>		
182-400-510	Salaries		
182-400-511	Administrative	24,640	
182-400-512	Professional	16,500	
182-400-516	Office	32,660	
182-400-518	Students	<u>23,500</u>	
	Total Salaries		97,300
182-400-520	Fringe Benefits		
182-400-521	Group Insurance	2,740	
182-400-525	Tuition Reimbursement	120	
182-400-528	Professional Expense	<u>100</u>	
	Total Fringe Benefits		2,960
182-400-530	Contractual Services		
182-400-532	Educational	6,300	
182-400-534	Maintenance	200	
182-400-537	Contractual Office	600	
182-400-539	Other	<u>300</u>	
	Total Contractual Services		7,400
182-400-540	General Materials and Supplies		
182-400-541	Office	1,800	
182-400-542	Printing and Duplicating	1,400	
182-400-546	Publications and Dues	1,310	
182-400-547	Advertising	<u>7,500</u>	
	Total Gen. Materials & Supplies		12,010
182-400-550	Travel and Meetings		
182-400-551	Local Meeting Expense	150	
182-400-552	Local Mileage	100	
182-400-554	Travel	<u>500</u>	
	Total Travel and Meetings		750
182-400-580	Capital Outlay		
182-400-585	Equipment--Office		<u>500</u>
	TOTAL PERSONNEL DIRECTOR BUDGET		<u><u>\$120,920</u></u>

PROGRAM STATEMENT

Vice President of Administrative Services

Mission Statement:

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

<u>Input Data:</u>	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</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	\$20,535	23,150	24,980
Supportive cost per staff member	<u>3,100</u>	<u>3,915</u>	<u>4,095</u>
Total cost per staff member	<u>\$23,635</u>	<u>27,065</u>	<u>29,075</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 Administrative Services 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.

Sub Program H

Planning. To provide a long-range plan that is broadly supported through cooperative planning efforts.

BUILDING AND MAINTENANCE FUND BUDGET  
1975-76  
Safety Department (274)

Expenditures

270-000-000	<u>OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES</u>		
274-000-510	Salaries		
274-000-517	Service Staff	90,090	
274-000-518	Student Employees	24,000	
274-000-519	Other--Overtime	<u>7,490</u>	
	Total Salaries		121,580
274-000-520	Fringe Benefits		
274-000-521	Group Insurance		3,360
274-000-530	Contractual Services		
274-000-534	Maintenance Services		2,700
274-000-540	General Materials and Supplies		
274-000-541	Office	510	
274-000-542	Printing and Duplicating	2,400	
274-000-543	Service Supplies	4,200	
274-000-549	Other--Uniforms	<u>2,150</u>	
	Tot.Gen.Materials and Supplies		9,260
274-000-550	Travel and Meeting Expense		
274-000-556	Vehicle Expense		<u>2,830</u>
	TOTAL SAFETY DEPARTMENT BUDGET		<u>\$139,730</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:

Staff	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
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	9,517	9,723	10,817
Supportive cost per staff member	<u>4,153</u>	<u>4,153</u>	<u>15,443</u>
Total cost per staff member	<u>13,670</u>	<u>13,876</u>	<u>26,260</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.

EDUCATIONAL FUND BUDGET  
1975-76  
Vice President of Administrative Services (980)

Expenditures

180-000-000	<u>GENERAL ADMINISTRATION</u>		
182-980-510	Salaries		
182-980-511	Administrative	36,040	
182-980-516	Office	<u>13,920</u>	
	Total Salaries		49,960
182-980-520	Fringe Benefits		
182-980-521	Group Insurance	1,060	
182-980-528	Professional Expense	<u>30</u>	
	Total Fringe Benefits		1,090
182-980-530	Contractual Services		
182-980-534	Maintenance	300	
182-980-537	Contractual Office	<u>400</u>	
	Total Contractual Services		700
182-980-540	General Materials and Supplies		
182-980-541	Office	500	
182-980-542	Printing and Duplicating	3,650	
182-980-546	Publications and Dues	<u>600</u>	
	Total Gen.Materials & Supplies		4,750
182-980-550	Travel and Meetings		
182-980-551	Local Meeting Expense	100	
182-980-552	Local Mileage	150	
182-980-554	Travel	1,000	
182-980-559	Other	<u>400</u>	
	Total Travel and Meetings		<u>1,650</u>
	TOTAL VICE PRESIDENT OF ADMINISTRATIVE SERVICES BUDGET		<u>\$ 58,150</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 print and electronic news media, exhibits, special events, publications, and the use of college facilities by community groups and organizations.

Input Data:

Staff	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
Administrative	1	1	
Professional Technical	-1/3	-1/2	1-1/2
Non-academic	<u>2-4/5</u>	<u>1-4/5</u>	<u>2-4/5*</u>
Total Staff	<u><u>4.1</u></u>	<u><u>3.3</u></u>	<u><u>4.3 *</u></u>

\*Based on budget approval of new staffing request.

Salary cost per staff member	9,556	10,898	9,577
Supportive cost per staff member	<u>10,288</u>	<u>18,356</u>	<u>17,786</u>
Total cost per staff member	<u><u>19,844</u></u>	<u><u>29,254</u></u>	<u><u>27,363</u></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  
1975-76  
Institutional Communications (3)

Expenditures

180-000-000	<u>GENERAL ADMINISTRATION</u>		
183-000-510	Salaries		
183-000-512	Professional	18,200	
183-000-516	Office	22,990	
183-000-518	Students	<u>4,000</u>	
	Total Salaries		45,190
183-000-520	Fringe Benefits		
183-000-521	Group Insurance	1,680	
183-000-525	Tuition Reimbursement	180	
183-000-528	Professional Expense	<u>80</u>	
	Total Fringe Benefits		1,940
183-000-530	Contractual Services		
183-000-534	Maintenance	250	
183-000-539	Other	<u>19,500</u>	
	Total Contractual Services		19,750
183-000-540	General Materials and Supplies		
183-000-541	Office	1,200	
183-000-542	Printing and Duplicating	25,000	
183-000-546	Publications and Dues	<u>500</u>	
	Total Gen. Materials & Supplies		26,700
183-000-550	Travel and Meetings		
183-000-551	Local Meeting Expense	250	
183-000-552	Local Mileage	120	
183-000-554	Travel	<u>500</u>	
	Total Travel and Meetings		870
183-000-580	Capital Outlay		
183-000-585	Equipment--Office		700
183-000-590	Other		
183-000-598	Data Processing Service Charge		<u>22,520</u>
	<b>TOTAL INSTITUTIONAL COMMUNICATIONS BUDGET</b>		<u><u>\$117,670</u></u>

PROGRAM STATEMENT  
General Institutional Expense

Mission Statement:

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

Input Data:

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  
1975-76  
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.	1,300	
192-000-524	Workmen's Compensation	8,500	
192-000-527	Medical Examinations	<u>2,000</u>	
	Total Fringe Benefits		31,800
192-000-530	Contractual Services		
192-000-531	Audit	12,500	
192-000-532	Consultants	12,000	
192-000-536	Legal	<u>20,000</u>	
	Total Contractual Services		44,500
192-000-540	General Materials and Supplies		
192-000-546	Publications and Dues (IAJC)	10,000	
192-000-549	Other (incl.elections)	<u>10,000</u>	
	Tot.Gen.Materials and Supplies		20,000
192-000-550	Travel and Meetings		
192-000-551	Meetings--Local	5,000	
192-000-559	Other--Innovative	<u>10,000</u>	
	Total Travel and Meetings		15,000
192-000-560	Fixed Charges		
192-000-564	Gen.Ins.--Liab.and Property		18,000
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.	<u>20,000</u>	
	Total Other		88,000
192-000-600	Provision for Contingencies		<u>25,000</u>
	TOTAL INSTITUTIONAL EXPENSE BUDGET		<u>\$242,300</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>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
Professional-Technical	1	1	1
Non-academic	14.5	14	13.5
Total Staff	<u>15.5</u>	<u>15</u>	<u>14.5</u>
Salary cost per staff member	\$6,042	6,790	6,844
Supportive cost per staff member	4,177	4,890	5,856
Total cost per staff member	<u>\$10,219</u>	<u>11,680</u>	<u>12,700</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 charge-back 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  
1975-76  
Campus Services (3)

Expenditures

190-000-000	<u>INSTITUTIONAL SUPPORT</u>		
193-000-510	Salaries		
193-000-512	Professional	13,110	
193-000-516	Office	<u>99,240</u>	
	Total Salaries		112,350
193-000-520	Fringe Benefits		
193-000-521	Group Insurance	6,090	
193-000-525	Tuition Reimbursement	<u>120</u>	
	Total Fringe Benefits		6,210
193-000-530	Contractual Services		
193-000-534	Maintenance	4,270	
193-000-537	Contractual Office	150	
193-000-539	Other	<u>300</u>	
	Total Contractual Services		4,720
193-000-540	General Materials and Supplies		
193-000-541	Office	20,400	
193-000-542	Printing and Duplicating	12,000	
193-000-544	Materials--Postage	70,000	
193-000-546	Publications and Dues	40	
193-000-549	Other	<u>100</u>	
	Tot.Gen.Materials & Supplies		102,540
193-000-550	Travel and Meetings		
193-000-551	Local Meetings	50	
193-000-554	Travel	<u>100</u>	
	Total Travel and Meetings		150
193-000-560	Fixed Charges		
193-000-561	Rental		37,780
193-000-580	Capital Outlay		
193-000-585	Equipment and Furniture		2,600
193-000-590	Other		
193-000-595	Facilities Charges		<u>(82,200)</u>
	TOTAL CAMPUS SERVICES BUDGET		<u>\$ 184,150</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.

<u>Input Data:</u>	<u>1972-1973</u>	<u>1973-1974</u>	<u>1974-1975</u>	<u>1975-1976</u>
Staff				
Administrative	1	1	1	1
Non-academic	<u>2.5</u>	<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>	<u>3.5</u>
Salary cost per staff member	\$10,720	\$11,146	\$12,866	\$13,705
Supportive costs per staff member	<u>2,920</u>	<u>3,817</u>	<u>5,023</u>	<u>3,566</u>
Total cost per staff member	\$13,640	\$14,963	\$17,889	\$17,271

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

Sub Program C

Long-range planning: Long-range planning activity is coordinated among all budget units. A summary is made for institution, a review is organized and the plan is monitored. Coordinate the production of RAMP as required by the State.

Sub Program D

Coordination of Management Information Needs: Serve as liaison officer between Institution and State. Coordinate the production of data to meet State requirements and local needs.

Sub Program E

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

Sub Program F

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 G

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

EDUCATIONAL FUND BUDGET  
1975-76  
Planning and Research (194)

Expenditures

190-000-000	<u>INSTITUTIONAL SUPPORT</u>		
194-000-510	Salaries		
194-000-511	Administrative	26,080	
194-000-516	Office	21,190	
194-000-517	Service	700	
194-000-518	Students	<u>300</u>	
	Total Salaries		48,270
194-000-520	Fringe Benefits		
194-000-521	Group Insurance	1,480	
194-000-525	Tuition Reimbursement	<u>150</u>	
	Total Fringe Benefits		1,630
194-000-530	Contractual Services		
194-000-534	Maintenance	180	
194-000-537	Contractual Office	780	
194-000-539	Other	<u>520</u>	
	Total Contractual Services		1,480
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	
194-000-549	Other	<u>200</u>	
	Total Gen. Materials & Supplies		4,400
194-000-550	Travel and Meetings		
194-000-551	Local Meeting Expense	250	
194-000-552	Local Mileage	100	
194-000-554	Travel	<u>500</u>	
	Total Travel and Meetings		850
194-000-580	Capital Outlay		
194-000-585	Equipment--Office		300
194-000-590	Other		
194-000-598	Data Processing Service Charge		<u>3,520</u>
	TOTAL PLANNING AND RESEARCH BUDGET		<u>\$ 60,450</u>

PROGRAM STATEMENT  
Data Processing Center

Mission Statement:

The mission of the Computer Center is to develop and maintain an efficient, effective cadre 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:

Staff	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
Administrative	2	1	1
Professional Technical	6	7	7
Non-academic	8	7	7
Total Staff	<u>16</u>	<u>15</u>	<u>15</u>
Salary cost per staff member	\$10,605	\$11,820	\$12,860
Supportive cost per staff member	<u>15,111</u>	<u>18,407</u>	<u>20,929</u>
	<u>\$25,716</u>	<u>\$30,227</u>	<u>\$33,789</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  
1975-76  
Data Processing Center (5)

Expenditures

190-000-000	<u>INSTITUTIONAL SUPPORT</u>		
195-000-510	Salaries		
195-000-511	Administrative	28,450	
195-000-512	Professional	102,600	
195-000-516	Office	61,850	
195-000-518	Students	<u>8,400</u>	
	Total Salaries		201,300
195-000-520	Fringe Benefits		
195-000-521	Group Insurance	6,520	
195-000-525	Tuition Reimbursement	1,200	
195-000-528	Professional Expense	<u>100</u>	
	Total Fringe Benefits		7,820
195-000-530	Contractual Services		
195-000-534	Maintenance	5,290	
195-000-539	Other	<u>850</u>	
	Total Contractual Services		6,140
195-000-540	General Materials and Supplies		
195-000-541	Office	12,840	
195-000-542	Printing and Duplicating	500	
195-000-546	Publications and Dues	<u>620</u>	
	Total General Mat. & Supplies		13,960
195-000-550	Travel and Meetings		
195-000-551	Local Meeting Expense	100	
195-000-552	Local Mileage	100	
195-000-554	Travel	<u>500</u>	
	Total Travel and Meetings		700
195-000-560	Fixed Charges		
195-000-561	Rental--Equipment		276,920*
195-000-590	Other		
195-000-598	Data Process. Serv. Charge	(498,730)	
195-000-598.02	Time Sharing Reimbursement	<u>(8,110)</u>	<u>(506,840)</u>
	TOTAL DATA PROCESSING CENTER BUDGET		<u><u>-0-</u></u>

\*Willow Park - \$12,860

PROGRAM STATEMENT  
College Relations

Mission Statement:

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

Input Data:

Staff	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
Administrative			1
Non-academic	N.A.	N.A.	<u>2</u>
Total Staff			<u>3</u>
Salary cost per staff member			\$13,620
Supportive cost per staff member			<u>2,570</u>
Total cost per staff member			<u>\$16,190</u>

Output Data:

Sub Program A

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

Sub Program B

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 C

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 D

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

Sub Program E

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  
1975-76  
College Relations (196)

Expenditures

190-000-000	<u>INSTITUTIONAL SUPPORT</u>		
196-000-510	Salaries		
196-000-511	Administrative	24,100	
196-000-516	Office	16,760	
196-000-518	Students	<u>400</u>	
	Total Salaries		41,260
196-000-520	Fringe Benefits		
196-000-521	Group Insurance	1,480	
196-000-525	Tuition Reimbursement	180	
196-000-528	Professional Expense	<u>100</u>	
	Total Fringe Benefits		1,760
196-000-530	Contractual Services		
196-000-534	Maintenance	100	
196-000-537	Contractual Office	500	
196-000-539	Other	<u>500</u>	
	Total Contractual Services		1,100
196-000-540	General Materials and Supplies		
196-000-541	Office	400	
196-000-542	Printing and Duplicating	1,350	
196-000-546	Publications and Dues	550	
196-000-547	Advertising	<u>400</u>	
	Total Gen. Materials & Supplies		2,700
196-000-550	Travel and Meetings		
196-000-551	Local Meeting Expense	800	
196-000-552	Local Mileage	50	
196-000-554	Travel	<u>500</u>	
	Total Travel and Meetings		1,350
196-000-580	Capital Outlay		
196-000-585	Equipment--Office		<u>400</u>
	TOTAL COLLEGE RELATIONS BUDGET		<u>\$ 48,570</u>

PROGRAM STATEMENT

Development

Mission Statement:

The Director of Development shall provide direct assistance to the president, administrators, and faculty through the coordination of special projects for external funding, maintaining effective legislative and public relations. In addition, the restructuring of the Educational Foundation shall be undertaken.

Input Data:

Staff	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
Administrative			1
Non-academic			<u>1</u>
Total Staff	N.A.	N.A.	<u>2</u>

Salary cost per staff member			15,555
Supportive cost per staff member			<u>3,135</u>
Total cost per staff member			<u>18,690</u>

Output Data:

Sub Program A

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

Sub Program B

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

Sub Program C

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

Sub Program D

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

EDUCATIONAL FUND BUDGET

1975-76

Development (197)

Expenditures

190-000-000	<u>INSTITUTIONAL SUPPORT</u>		
197-000-510	Salaries		
197-000-511	Administrative	23,170	
197-000-516	Office	<u>7,940</u>	
	Total Salaries		31,110
197-000-520	Fringe Benefits		
197-000-521	Group Insurance	1,060	
197-000-525	Tuition Reimbursement	100	
197-000-528	Professional Expense	<u>100</u>	
	Total Fringe Benefits		1,260
197-000-530	Contractual Services		
197-000-534	Maintenance	60	
197-000-537	Contractual Office	350	
197-000-539	Other	<u>800</u>	
	Total Contractual Services		1,210
197-000-540	General Materials and Supplies		
197-000-541	Office	300	
197-000-542	Printing and Duplicating	1,850	
197-000-546	Publications and Dues	<u>800</u>	
	Tot. Gen. Materials & Supplies		2,950
197-000-550	Travel and Meetings		
197-000-551	Local Meeting Expense	300	
197-000-552	Local Mileage	50	
197-000-554	Travel	<u>500</u>	
	Total Travel and Meetings		<u>850</u>
	TOTAL DEVELOPMENT BUDGET		<u>\$37,380</u>

BUILDING FUND BUDGET  
1975-76

Revenue

200-000-300	<u>FUND EQUITY JULY 1, 1975</u>	646,000
200-000-410	<u>LOCAL GOVERNMENT SOURCES</u>	
200-000-411	Taxes Current--1975	932,000
200-000-420	<u>STATE SOURCES</u>	
200-000-421	State Apportionment	1,500,000
200-000-440	<u>STUDENT TUITION AND FEES</u>	
200-000-442	Student Fees--Parking	36,000
200-000-460	<u>FACILITIES</u>	
200-000-461	Rental of Facilities	2,000
200-000-470	<u>INTEREST ON INVESTMENTS</u>	
200-000-472	Time Deposits	10,000
200-000-490	<u>OTHER</u>	
200-000-498	Transfer to Site and Construction Fund	<u>(350,000)</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY JUNE 30, 1976	<u>\$2,776,000</u>

BUILDING FUND BUDGET  
1975-76

Expenditure Summary

270-000-000	<u>OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES</u>	
271-000-000	Maintenance Department	207,970
272-000-000	Custodial Department	561,220
273-000-000	Roads & Grounds Dept.	269,750
274-000-000	Safety Department	139,730
275-000-000	Central Receiving and Transportation Dept.	78,780
276-000-000	Utility Department	494,620
278-000-000	Bldgs. & Grounds Admin.	75,250
270-000-000	Willow Park Center	<u>152,630</u>
	Total	1,979,950
290-000-000	<u>INSTITUTIONAL SUPPORT</u>	<u>104,200</u>
	TOTAL ACCRUED EXPENDITURES 1975-76	<u>\$2,084,150</u>
200-000-300	FUND EQUITY JUNE 30, 1976	<u>\$ 692,850</u>

BUILDING AND MAINTENANCE FUND BUDGET - 1975-76

	Maint. Dept. 271	Custod. Dept. 272	Grounds Dept. 273	Safety Dept. 274	Transp. Dept. 275	Utility Dept. 276	Admin. 278	Willow Pk.Cent. 270-007	Instit. Support 299	Total Physical Plant
510 Salaries										
511 Administrative							24,900			24,900
512 Professional			1,200							1,200
516 Office						26,840	24,750			51,590
517 Service	142,360	467,100	128,970	90,090	32,270	96,780	17,600	20,340		995,510
518 Students				24,000						24,000
519 Overtime	4,620	5,780	8,090	7,490	180	4,240		500		30,900
Total Salaries	<u>146,980</u>	<u>472,880</u>	<u>138,260</u>	<u>121,580</u>	<u>32,450</u>	<u>127,860</u>	<u>67,250</u>	<u>20,840</u>		<u>1,128,100</u>
520 Fringe Benefits										
521 Group Insurance	5,040	18,480	2,940	3,360	1,260	4,620	2,320	840		38,860
524 Workman's Comp.									26,000	26,000
525 Tuition Reimbursement							200			200
528 Professional Expense							150			150
Total Fringe Benefits	<u>5,040</u>	<u>18,480</u>	<u>2,940</u>	<u>3,360</u>	<u>1,260</u>	<u>4,620</u>	<u>2,670</u>	<u>840</u>	<u>26,000</u>	<u>65,210</u>
530 Contractual Services										
534 Contractual Maintenance	6,620	17,110	56,380	2,700		25,000	250	750		108,810
Total Contractual Services	<u>6,620</u>	<u>17,110</u>	<u>56,380</u>	<u>2,700</u>		<u>25,000</u>	<u>250</u>	<u>750</u>		<u>108,810</u>
540 Gen.Materials and Supplies										
541 Office Supplies	120	120	120	510		180	460			1,510
542 Printing & Duplicating				2,400			1,120			3,520
543 Service Supplies		37,790	29,150	4,200		20,640		2,700		94,480
544 Maintenance Materials	45,290									45,290
546 Publications and Dues							350			350
549 Service Uniforms	810	4,120	1,000	2,150	200	600		250		9,130
Tot.Gen.Materials & Supplies	<u>46,220</u>	<u>42,030</u>	<u>30,270</u>	<u>9,260</u>	<u>200</u>	<u>21,420</u>	<u>1,930</u>	<u>2,950</u>		<u>154,280</u>
550 Travel and Meeting Expense										
551 Local Meeting Expense							900			900
552 Local Mileage					1,000			890		1,890
554 Travel							1,700			1,700
556 Vehicle Expense	270		8,000	2,830	4,750					15,850
Tot. Travel & Meeting Exp.	<u>270</u>		<u>8,000</u>	<u>2,830</u>	<u>5,750</u>		<u>2,600</u>	<u>890</u>		<u>20,340</u>

BUILDING AND MAINTENANCE FUND BUDGET - 1975-76 (cont.)

	Maint. Dept. 271	Custod. Dept. 272	Grounds Dept. 273	Safety Dept. 274	Transp. Dept. 275	Utility Dept. 276	Admin. 278	Willow Pk.Cent. 270-007	Instit. Support 299	Total Physical Plant
560 Fixed Charges										
561 Equip. & Facilities Rental			1,600					114,000		115,600
564 Gen. & Auto. Insurance					5,960			1,000	24,000	30,960
Total Fixed Charges			<u>1,600</u>		<u>5,960</u>			<u>115,000</u>	<u>24,000</u>	<u>146,560</u>
570 Plant Utilities										
571 Gas, Heating						46,970		1,510		48,480
573 Electricity						171,950		6,050		178,000
574 Water and Sewage						8,000		240		8,240
575 Telephone						85,000		2,700		87,700
576 Refuse Disposal			7,300							7,300
Total Plant Utilities			<u>7,300</u>			<u>311,920</u>		<u>10,500</u>		<u>329,720</u>
580 Capital Outlay										
584 Building Remodeling								44,200		44,200
585 Office Equipment							550			550
585 Equipment, Service	2,840	10,720	25,000		33,160	3,800		860		76,380
Total Capital Outlay	<u>2,840</u>	<u>10,720</u>	<u>25,000</u>		<u>33,160</u>	<u>3,800</u>	<u>550</u>	<u>860</u>	<u>44,200</u>	<u>121,130</u>
600 Provision for Contingency									10,000	10,000
<b>TOTAL BLDG. &amp; MAINT. FUND</b>	<u>\$207,970</u>	<u>561,220</u>	<u>269,750</u>	<u>139,730</u>	<u>78,780</u>	<u>494,620</u>	<u>75,250</u>	<u>152,630</u>	<u>104,200</u>	<u>2,084,150</u>

STAFFING

	New Tot.	New Tot.	New Tot.	New Tot.	New Tot.	New Tot.	New Tot.	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	0	1	0	0	0	1	
Supervisory	0	1	0	5	0	1	0	2	0	1	0	2	0	1	0	0	0	14
Service	0	11	0	39	0	13	0	6	0	2	0	6	0	0	2	2	2	78
Office	0	0	0	0	0	0	0	0	0	0	0	3	0	3	0	0	0	6
Totals	<u>0</u>	<u>12</u>	<u>0</u>	<u>44</u>	<u>0</u>	<u>14</u>	<u>0</u>	<u>8</u>	<u>0</u>	<u>3</u>	<u>0</u>	<u>11</u>	<u>0</u>	<u>5</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>99</u>

PROGRAM STATEMENT  
MAINTENANCE DEPARTMENT

Mission Statement:

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

Input Data:

Staff	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
Administrative	0	0	0
Supervisory	1	1	1
Non-Academic	9	11	11
Total Staff	<u>10</u>	<u>12</u>	<u>12</u>
Salary cost per staff member	10,277	11,374	12,248
Supportive cost per staff member	<u>2,751</u>	<u>4,446</u>	<u>5,083</u>
Total cost per staff member	<u>13,028</u>	<u>15,820</u>	<u>17,331</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  
1975-76  
Maintenance Department (271)

Expenditures

270-000-000	<u>OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES</u>		
271-000-510	Salaries		
271-000-517	Service	142,360	
271-000-519	Other--Overtime	<u>4,620</u>	
	Total Salaries		146,980
271-000-520	Fringe Benefits		
271-000-521	Group Insurance		5,040
271-000-530	Contractual Services		
271-000-534	Maintenance Services		6,620
271-000-540	General Materials and Supplies		
271-000-541	Office Supplies	120	
271-000-544	Maintenance Materials	45,290	
271-000-549	Other--Uniforms	<u>810</u>	
	Tot.Gen.Materials and Supplies		46,220
271-000-550	Travel and Meeting Expense		
271-000-556	Vehicle Expense		270
271-000-580	Capital Outlay		
271-000-588	Equipment--Service		<u>2,840</u>
	TOTAL MAINTENANCE DEPT. BUDGET		<u>\$207,970</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>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
Administrative	0	0	0
Supervisory	5	5	5
Non-Academic	<u>37</u>	<u>39</u>	<u>41</u>
Total Staff	<u>42</u>	<u>44</u>	<u>46</u>
Salary cost per staff member	9,293	10,120	10,280
Supportive cost per staff member	<u>1,427</u>	<u>1,379</u>	<u>1,920</u>
Total cost per staff member	<u>10,720</u>	<u>11,499</u>	<u>12,200</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  
1975-76  
Custodial Department (272)

Expenditures

270-000-000	<u>OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES</u>		
272-000-510	Salaries		
272-000-517	Service--Custodial	467,100	
272-000-519	Other--Overtime	<u>5,780</u>	
	Total Salaries		472,880
272-000-520	Fringe Benefits		
272-000-521	Group Insurance		18,480
272-000-530	Contractual Services		
272-000-534	Maintenance Services		17,110
272-000-540	General Materials and Supplies		
272-000-541	Office	120	
272-000-543	Service Supplies	37,790	
272-000-549	Other--Uniforms	<u>4,120</u>	
	Tot.Gen.Materials and Supplies		42,030
272-000-580	Capital Outlay		
272-000-588	Equipment--Service		<u>10,720</u>
	TOTAL CUSTODIAL DEPARTMENT BUDGET		<u>\$ 561,220</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>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
Administrative	0	0	0
Supervisory	1	1	1
Non-Academic	<u>13</u>	<u>13</u>	<u>13</u>
Total Staff	14	14	14
Salary cost per staff member	7,878	9,164	9,875
Supportive costs per staff member	<u>3,899</u>	<u>3,899</u>	<u>9,392</u>
Total cost per staff member	<u>11,777</u>	<u>13,063</u>	<u>19,267</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  
1975-76  
Roads and Grounds Department (273)

Expenditures

270-000-000	<u>OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES</u>		
273-000-510	Salaries		
273-000-512	Professional	1,200	
273-000-517	Service	128,970	
273-000-519	Other--Overtime	<u>8,090</u>	
	Total Salaries		138,260
273-000-520	Fringe Benefits		
273-000-521	Group Insurance		2,940
273-000-530	Contractual Services		
273-000-534	Maintenance Services		56,380
273-000-540	General Materials and Supplies		
273-000-541	Office	120	
273-000-543	Service Supplies	29,150	
273-000-549	Other--Uniforms	<u>1,000</u>	
	Total Gen. Materials & Supplies		30,270
273-000-550	Travel and Meeting Expense		
273-000-556	Vehicle Expense		8,000
273-000-560	Fixed Charges		
273-000-561	Rental of Equipment		1,600
273-000-570	Plant Utilities		
273-000-576	Refuse Disposal		7,300
273-000-580	Capital Outlay		
273-000-588	Equipment--Service		<u>25,000</u>
	TOTAL ROADS AND GROUNDS DEPT. BUDGET		<u>\$269,750</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	<u>6</u>	<u>6</u>	<u>6</u>
Total Staff	<u>8</u>	<u>8</u>	<u>8</u>
Salary cost per staff member	10,699	12,793	12,198
Supportive cost per staff member	<u>4,977</u>	<u>1,977</u>	<u>2,269</u>
Total cost per staff member	<u>15,676</u>	<u>14,770</u>	<u>14,467</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  
1975-76  
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	32,270	
275-000-519	Other--Overtime	<u>180</u>	
	Total Salaries		32,450
275-000-520	Fringe Benefits		
275-000-521	Group Insurance		1,260
275-000-540	General Materials and Supplies		
275-000-549	Other--Uniforms		200
275-000-550	Travel Expense		
275-000-552	Local Mileage	1,000	
275-000-556	Vehicle Expense	<u>4,750</u>	
	Total Travel Expense		5,750
275-000-560	Fixed Charges		
275-000-564	Auto Insurance		5,960
275-000-580	Capital Outlay		
275-000-588	Service Equipment		<u>33,160</u>
	TOTAL CENTRAL RECEIVING AND TRANSPORTATION BUDGET		<u>\$78,780</u>

BUILDING AND MAINTENANCE FUND BUDGET  
1975-76  
Utilities Department (276)

Expenditures

270-000-000	<u>OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES</u>		
276-000-510	Salaries		
276-000-516	Office	26,840	
276-000-517	Service	96,780	
276-000-519	Other--Overtime	<u>4,240</u>	
	Total Salaries		127,860
276-000-520	Fringe Benefits		
276-000-521	Group Insurance		4,620
276-000-530	Contractual Services		
276-000-534	Maintenance		25,000
276-000-540	General Materials and Supplies		
276-000-541	Office	180	
276-000-543	Supplies--Service	20,640	
276-000-549	Other--Uniforms	<u>600</u>	
	Tot.Gen.Materials and Supplies		21,420
276-000-570	Fixed Expenses		
276-000-571	Fuel--Heating	46,970	
276-000-573	Electricity	171,950	
276-000-574	Water and Sewage	8,000	
276-000-575	Telephone	<u>85,000</u>	
	Total Fixed Expenses		311,920
276-000-580	Capital Outlay		
276-000-588	Equipment--Service		<u>3,800</u>
	TOTAL UTILITIES DEPARTMENT BUDGET		<u>\$494,620</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 and Maintenance Fund accounting and budgeting, and transportation in order to provide efficient physical plant facilities.

Input Data:

	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
Staff			
Administrative	<u>1</u>	<u>1</u>	<u>1</u>
Supervisory	<u>1</u>	<u>1</u>	<u>1</u>
Non-academic	<u>3</u>	<u>3</u>	<u>3</u>
Total Staff	<u>5</u>	<u>5</u>	<u>5</u>
Salary cost per staff member	11,026	12,148	13,450
Supportive cost per staff member	<u>1,332</u>	<u>1,332</u>	<u>1,600</u>
Total cost per staff member	<u>12,358</u>	<u>13,480</u>	<u>15,050</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 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  
1975-76  
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	24,900	
278-000-516	Office	24,750	
278-000-517	Service	<u>17,600</u>	
	Total Salaries		67,250
278-000-520	Fringe Benefits		
278-000-521	Group Insurance	2,320	
278-000-525	Tuition Reimbursement	200	
278-000-528	Professional Expense	<u>150</u>	
	Total Fringe Benefits		2,670
278-000-530	Contractual Services		
278-000-534	Maintenance 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	Publications and Dues	<u>350</u>	
	Tot.Gen.Materials and Supplies		1,930
278-000-550	Travel and Meeting Expense		
278-000-551	Local Meetings	900	
278-000-554	Travel	<u>1,700</u>	
	Total Travel and Meeting Expense		2,600
278-000-580	Capital Outlay		
278-000-585	Office Equipment		<u>550</u>
	TOTAL BUILDINGS AND MAINTENANCE ADMINISTRATION BUDGET		<u>\$75,250</u>

BUILDING AND MAINTENANCE FUND BUDGET  
1975-76  
Willow Park Center (270-007)

Expenditures

270-000-000	<u>OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES</u>		
270-007-510	Salaries		
270-007-517	Service	20,340	
270-007-519	Other--Overtime	<u>500</u>	
	Total Salaries		20,840
270-007-520	Fringe Benefits		
270-007-521	Group Insurance		840
270-007-530	Contractual Services		
270-007-534	Maintenance		750
270-007-540	General Materials and Supplies		
270-007-543	Service Supplies	2,700	
270-007-549	Other--Uniforms	<u>250</u>	
	Tot.General Materials & Supplies		2,950
270-007-550	Travel and Meeting Expense		
270-007-552	Local Travel		890
270-007-560	Fixed Charges		
270-007-561	Rental of Facilities	114,000	
270-007-564	General Insurance	<u>1,000</u>	
	Total Fixed Charges		115,000
270-007-570	Fixed Expense		
270-007-571	Fuel--Heating	1,510	
270-007-573	Electricity	6,050	
270-007-574	Water and Sewage	240	
270-007-575	Telephone	<u>2,700</u>	
	Total Fixed Expense		10,500
270-007-580	Capital Outlay		
270-007-588	Equipment--Service		<u>860</u>
	TOTAL WILLOW PARK CENTER BUDGET		<u>\$152,630</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 and Maintenance Fund.

Input Data:

Staff	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
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>\$90,690</u>	<u>61,760</u>	<u>94,200</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  
1975-76  
Institutional Support (299)

Expenditures

290-000-000	<u>INSTITUTIONAL SUPPORT</u>	
299-000-520	Fringe Benefits	
299-000-524	Workmen's Compensation	26,000
299-000-560	Fixed Charges	
299 000-564	Insurance--General	24,000
299-000-580	Capital Outlay	
299-000-584	Building Remodeling	44,200
299-000-600	Provision for Contingency	<u>10,000</u>
	TOTAL INSTITUTIONAL SUPPORT BUDGET	<u>\$104,200</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 operation for the students, faculty, staff and guests of the college. The services are operated on a break-even financial policy.

Input Data:

	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
Staff			
Administrative (FTE)	1	1	1
Professional-Technical (FTE)	1.5	1.5	1.5
Non-academic	<u>18</u>	<u>19</u>	<u>20.0</u>
Total Staff	20.5	22.0	22.5
*1872 hours used to compute fulltime non-academic equivalents.			
Salary costs per staff member	6592	6913	7427
(total salary cost for 75-76 divided by total staff. Does not include student salaries)			
Supportive costs per staff member	<u>2468</u>	<u>2685</u>	<u>3196</u>
(all cost divided by total staff)			
*Does not include food cost.			
Total cost per staff member (all cost divided by total staff)	<u>9060</u>	<u>9598</u>	<u>10623</u>
*Does not include food cost			

**Output data:**

Sub Program A

Student Cafeteria. Provides for hot food and snack service for students, 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  
1975-76  
Food Services

Revenue

561-300	<u>FUND EQUITY JULY 1, 1975</u>		(25,000)
561-450	PUBLIC AND AUXILIARY SERVICES		
561-451	Sales--Food	363,000	
561-456	Sales--Vending Machine	<u>25,000</u>	
	Total		<u>388,000</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY		<u>\$363,000</u>

Expenditures

561-510	Salaries		
561-511	Administrative	20,770	
561-512	Professional	21,530	
561-516	Office	13,590	
561-617	Cafeteria	111,230	
561-518	Students	<u>20,000</u>	
	Total Salaries		187,120
561-520	Fringe Benefits		
561-521	Group Insurance	10,630	
561-524	Workmen's Compensation	3,000	
561-525	Tuition Reimbursement	150	
561-527	Medical Examinations	200	
561-528	Professional Expense	<u>190</u>	
	Total Fringe Benefits		14,170
561-530	Contractual Services		
561-534	Maintenance	3,000	
561-539	Other--Laundry	<u>5,000</u>	
	Total Contractual Services		8,000
561-540	General Materials and Supplies		
561-541	Office	500	
561-542	Printing and Duplicating	600	
561-543	Service Supplies	20,000	
561-546	Publications and Dues	250	
561-547	Advertising	<u>200</u>	
	Total Gen.Materials and Supplies		21,550
561-548	Purchases for Resale		
561-548.1	Purchases	170,000	
561-548.2	Beginning Inventory	14,000	
561-548.3	Ending Inventory	<u>(14,000)</u>	
	Total Purchases for Resale		170,000

Food Services

Expenditures (cont.)

561-550	Travel and Meetings		
561-552	Mileage--Local	160	
561-554	Travel Expense	<u>1,050</u>	
	Total Travel and Meetings		1,210
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		300
561-580	Capital Outlay		
561-588	Equipment--Service		20,290
561-590	Other		
561-594	Financial Chgs. & Adjustments	200	
561-597	Subsidy from Bookstore	<u>(35,000)</u>	
	Total Other		<u>(34,800)</u>
	TOTAL ACCRUED EXPENDITURES		<u>\$389,040</u>
561-300	<u>FUND EQUITY JUNE 30, 1976</u>		<u>(\$26,040)</u>

PROGRAM STATEMENT

Bookstore

Mission Statement:

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

Input Data:

	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
Staff			
Administrative	1	1	1
Non-academic (FTE)	<u>9</u>	<u>9</u>	<u>9.1</u>
Total Staff	<u>10</u>	<u>10</u>	<u>10.1</u>
Salary cost per staff member	\$ 6,943	7,716	8,578
Supportive cost per staff member*	<u>4,517</u>	<u>4,562</u>	<u>4,960</u>
Total cost per staff member	<u>\$11,460</u>	<u>12,278</u>	<u>13,538</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

1975-76  
Bookstore

Revenue

562-300	<u>FUND EQUITY JULY 1, 1975</u>		60,000
562-450	<u>PUBLIC AND AUXILIARY SERVICES</u>		
562-452	Sales--Books	648,000	
562-453	Sales--Supplies	<u>175,000</u>	
	Total		<u>823,000</u>
	<u>TOTAL ACCRUED REVENUE AND FUND EQUITY</u>		<u>\$883,000</u>

Expenditures

562-510	Salaries		
562-511	Administrative	19,040	
562-516	Office	21,210	
562-517	Service	46,390	
562-518	Students	<u>20,000</u>	
	Total Salaries		106,640
562-520	Fringe Benefits		
562-521	Group Insurance	4,420	
562-524	Workmen's Compensation	500	
562-525	Tuition Reimbursement	50	
562-527	Medical Examinations	80	
562-528	Professional Expense	<u>80</u>	
	Total Fringe Benefits		5,130
562-530	Contractual Services		
562-534	Maintenance	600	
562-539	Other	<u>130</u>	
	Total Contractual Services		730
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	1,000	
562-546	Publications and Dues	400	
562-547	Advertising	<u>2,000</u>	
	Total Gen.Materials and Supplies		7,900
562-548.0	Purchases for Resale		
562-548.1	Purchases--Books	500,000	
562-548.2	Beginning Inventory--Books	100,000	
562-548.3	Ending Inventory--Books	(100,000)	
562-548.4	Purchases--Supplies	125,000	
562-548.5	Beginning Inventory--Supplies	100,000	
562-548.6	Ending Inventory--Supplies	<u>(100,000)</u>	
	Total Purchases for Resale		625,000

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	600	
562-563	Interest	1,200	
562-564	General Insurance	<u>1,500</u>	
	Total Fixed Charges		3,300
562-570	Plant Utilities		
562-575	Telephone		2,000
562-580	Capital Outlay		
562-585	Equipment--Office		500
562-590	Other		
562-594	Financial Charges and Adjust.	10,000	
562-595	Facilities Charges	25,000	
562-597	Subsidy to Cafeteria	<u>35,000</u>	
	Total Other		70,000
562-600	Provision for Contingency		<u>2,000</u>
	TOTAL ACCRUED EXPENDITURES		<u>\$823,750</u>
562-300	<u>FUND EQUITY JUNE 30, 1976</u>		<u>\$ 59,250</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:

Staff	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
Administrative	.5	.5	.5
Instructional (FTE)	5.0	5.0	5.5
Non-academic	.5	.5	.5
Total Staff	<u>6.0</u>	<u>6.0</u>	<u>6.5</u>
Salary cost per staff member	3,991	4,240	5,118
Supportive cost per staff member	<u>6,200</u>	<u>8,196</u>	<u>9,635</u>
Total cost per staff member	<u>10,191</u>	<u>12,436</u>	<u>14,753</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 North Central 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 N4C 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 N4C and the NJCCA.

Sub Program D

Football. To provide intercollegiate football activities that are well supervised, managed, and conducted according to the rules of the N4C and the NJCCA.

Sub Program E

Golf. To provide intercollegiate golf activities that are well supervised, managed, and conducted according to the rules of the N4C and the NJCCA.

Sub Program F

Track. To provide intercollegiate track activities that are well supervised, managed, and conducted according to the rules of the N4C and the NJCCA.

Sub Program G

Wrestling. To provide intercollegiate wrestling activities that are well supervised, managed, and conducted according to the rules of the N4C and the NJCCA.

Sub Program H

Ice Hockey. To provide intercollegiate ice hockey activities that are well supervised, managed, and conducted according to the rules of the N4C and the NJCCA.

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 N4C, and the NJCCA.

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 N4C, and the NJCCA.

Sub Program K

Women's Basketball. To provide intercollegiate basketball activities that are well supervised, managed, conducted according to the rules of the Illinois Association of Intercollegiate Athletics for Women, the N4C, and the NJCCA.

AUXILIARY ENTERPRISES FUND BUDGET  
1975-76  
Inter-Collegiate Athletics

Revenue

564-300	<u>FUND EQUITY JULY 1, 1975</u>	(7,000)
564-450	PUBLIC AND AUXILIARY SERVICES	
564-455	Athletics	3,000
564-455.20	Other Revenue	<u>800</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY	<u><u>(\$3,200)</u></u>

Expenditures

564-510	Salaries	
564-511	Administrative	12,250
564-512	Professional	13,450
564-514	Instructional--Part-time	3,400
564-516	Office	3,430
564-517	Service	740
564-518	Students	<u>3,090</u>
	Total Salaries	36,360
564-530	Contractual Services	
564-539	Other	11,540
564-540	General Materials and Supplies	
564-541	Office	250
564-542	Printing and Duplicating	450
564-543	Supplies	14,900
564-546	Publications and Dues	<u>800</u>
	Total Gen. Materials & Supplies	16,400
564-550	Travel and Meetings	
564-552	Mileage--Local	50
564-554	Travel Expense	9,450
564-556	Vehicle Expense	<u>8,500</u>
	Total Travel and Meetings	18,000
564-560	Fixed Charges	
564-561	Rental of Equipment	9,900
564-564	General Insurance	<u>3,600</u>
	Total Fixed Charges	13,500
564-580	Capital Outlay	
564-586	Equipment--Instructional	300
564-590	Other	
564-597.10	Subsidy from Educational Fund	(66,340)
564-597.60	Subsidy from Student Act. Fund	<u>(25,760)</u>
	Total Other	<u>(92,100)</u>
	TOTAL ACCRUED EXPENDITURES	<u><u>\$ 4,000</u></u>
564-300	<u>FUND EQUITY JUNE 30, 1976</u>	<u><u>(\$7,200)</u></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:

Staff	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
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	\$3,888	\$3,888	\$3,888
Supportive cost per staff member	<u>312</u>	<u>1,000</u>	<u>1,420</u>
Total cost per staff member	\$4,320	\$4,888	\$5,308

AUXILIARY ENTERPRISES FUND BUDGET  
1975-76  
Child Development Laboratory School

Revenue

565-300	<u>FUND EQUITY JULY 1, 1975</u>	-0-
565-450	PUBLIC AND AUXILIARY SERVICES	
565-456	Fees	<u>\$12,000</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY	<u>\$12,000</u>

Expenditures

565-510	Salaries	10,640
565-530	General Materials and Supplies	1,000
565-580	Capital Outlay--Instruct. Equip.	<u>360</u>
	TOTAL ACCRUED EXPENDITURES	<u>\$12,000</u>
565-300	<u>FUND EQUITY JUNE 30, 1976</u>	<u>-0-</u>

PROGRAM STATEMENT  
College Center Game Room

Mission Statement:

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

Input Data:

	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</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	\$1,200	1,425	1,450
Supportive costs per staff member	<u>3,215</u>	<u>2,815</u>	<u>3,800</u>
Total cost per staff member	<u>\$4,415</u>	<u>4,240</u>	<u>5,250</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  
1975-76  
College Center

Revenue

566-300	<u>FUND EQUITY JULY 1, 1975</u>	-0-
566-450	PUBLIC AND AUXILIARY SERVICES	
566-456	Game Room Receipts	<u>10,500</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY	<u>\$10,500</u>

Expenditures

566-510	Salaries		
566-516	Office	2,900	
566-518	Students	<u>3,500</u>	
	Total Salaries		6,400
566-520	Fringe Benefits		
566-521	Group Insurance		420
566-530	Contractual Services		1,200
566-540	General Materials and Supplies		500
566-580	Capital Outlay		
566-585	Equipment--Office		510
566-590	Other		
566-598	Transfer Out--Student Act. Fund*		<u>1,470</u>
	TOTAL ACCRUED EXPENDITURES		<u>\$10,500</u>
566-300	<u>FUND EQUITY JUNE 30, 1976</u>		<u>-0-</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>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
Administrative	1.5	3	3
Instructional	75	100	125
Non-academic	1	2	2
Total Staff	<u>77.5</u>	<u>105</u>	<u>130</u>
Salary Cost per seminar	305	244	494
Supportive cost per seminar	630	161	303
Total cost per seminar	<u>\$ 935</u>	<u>405</u>	<u>797</u>

AUXILIARY ENTERPRISES FUND BUDGET

1975-76

Continuing Education - Adult Education and Community Services

Revenue

	<u>567-100</u>	<u>567-300</u>	<u>567-500</u>	<u>567-600</u>	<u>567-700</u>	<u>567-980</u>	<u>567-707</u>	<u>Auxiliary</u>	
	<u>I/B</u>	<u>Leadership</u>	<u>Women's</u>	<u>Senior</u>	<u>Non-Reimb.</u>	<u>Admin.</u>	<u>Willow</u>	<u>Fund</u>	
	<u>Seminars</u>	<u>Seminars</u>	<u>Program</u>	<u>Citizens</u>	<u>Courses</u>		<u>Park Ctr.</u>	<u>Total</u>	
567-300	<u>FUND EQUITY JULY 1, 1974</u>								(\$25,000)
567-420	<u>STATE RESOURCES</u>								
567-429	Other							15,800	15,800
567-440	<u>INTERMEDIATE RESOURCES</u>								
567-441	Tuition	71,600	11,000	16,000	8,600	40,000	5,000	152,200	
567-442.05	Fees					5,790		5,790	
	Total	<u>71,600</u>	<u>11,000</u>	<u>16,000</u>	<u>8,600</u>	<u>45,790</u>	<u>15,800</u>	<u>148,790</u>	

Expenditures

567-510	Salaries							
567-511	Administrative					19,000		19,000
567-512	Professional	17,500	6,560	7,120	6,560			37,740
567-513	Instructional---Full-Time				4,300			4,300
567-514	Instruct.---Part-time			5,000		20,400	3,780	29,180
567-516	Office					17,830		17,830
567-518	Student Aids	600						600
	Total Salaries	<u>18,100</u>	<u>6,560</u>	<u>12,120</u>	<u>10,860</u>	<u>20,400</u>	<u>36,830</u>	<u>108,650</u>
567-520	Fringe Benefits							
567-521	Group Insurance	420				1,480		1,900
567-525	Tuition Reimbursement					120		120
567-528	Professional Expense					100		100
	Total Fringe Benefits	<u>420</u>				<u>1,700</u>		<u>2,120</u>
567-530	Contractual Services							
567-532	Ed. Consult	20,000	6,000	4,400	2,000			32,400
567-534	Maintenance					170		170
	Tot.Contractual Services	<u>20,000</u>	<u>6,000</u>	<u>4,400</u>	<u>2,000</u>	<u>170</u>		<u>32,570</u>

PROGRAM STATEMENT  
Community Counseling Center

Mission Statement:

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

Input Data:

	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>
Staff			
Administrative	-1/3	-1/3	-1/3
Professional-Technical	-3/4	1	1-1/4
Non-Academic	-2/3	-2/3	-2/3
Total Staff	<u>1-3/4</u>	<u>2</u>	<u>2-1/4</u>
Salary cost per staff member	\$8,750	\$8,605	\$8,316
Supportive costs per staff member	770	865	640
Total cost per staff member	<u>\$9,520</u>	<u>\$9,470</u>	<u>\$8,956</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

Continuing Education Budget (cont.)

	567-100 IB <u>Seminars</u>	567-300 Leadership <u>Seminars</u>	567-500 Women's <u>Program</u>	567-600 Senior <u>Citizens</u>	567-700 Non-Reimb. <u>Courses</u>	567-980 Admin. <u>_____</u>	567-707 Willow <u>Park Ctr.</u>	Auxiliary Fund <u>Total</u>	
567-540	General Mat. & Supplies								
567-541	Office	400	200	400	200	300	200	1,700	
567-542	Printing & Duplicating	600	400	500	300	400	200	2,400	
567-543	Supplies, Ed.	950	500	100	100	500	50	2,200	
567-546	Publications and Dues	50	50	50	50	50	50	250	
	Tot.Gen.Materials & Supp.	2,000	1,150	1,050	650	1,200	450	6,550	
567-550	Travel and Meetings								
567-551	Meeting Exp.--Local	9,400	500	4,000	500		200	14,600	
567-552	Mileage--Local	500	100	100	100		100	900	
567-554	Travel--Outside	5,000	1,000	500	500		500	7,500	
	Tot.Travel & Mtgs.	14,900	1,600	4,600	1,100		800	23,000	
567-560	Fixed Charges								
567-561	Rental	500						500	
567-580	Capital Outlay								
567-586	Equip.--Educa.				400			400	
567-58									
	TOTAL ACCRUED								
	EXPENDITURES	<u>\$55,920</u>	<u>\$15,310</u>	<u>22,170</u>	<u>14,610</u>	<u>22,000</u>	<u>39,950</u>	<u>\$173,790</u>	
567-300	FUND EQUITY JUNE 30,1976	<u>\$15,680</u>	<u>(4,310)</u>	<u>(6,170)</u>	<u>(6,010)</u>	<u>23,790</u>	<u>(24,150)</u>	<u>1,170</u>	<u>(\$25,000)</u>

AUXILIARY ENTERPRISES FUND BUDGET  
1975-76  
Community Counseling Center

Revenue

568-300	<u>FUND EQUITY JULY 1, 1975</u>	-0-
568-450	PUBLIC AND AUXILIARY SERVICES	
568-456	Testing & Consultation Services	<u>20,150</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY	<u>\$20,150</u>

Expenditures

568-510	Salaries		
568-511	Administrative	7,310	
568-515	Professional	4,400	
568-516	Office	7,000	
568-518	Students	<u>0</u>	
	Total Salaries		18,710
568-520	Fringe Benefits		
568-521	Group Insurance		420
568-530	Contractual Services		
568-532	Consultants		200
568-540	General Materials and Supplies		
568-541	Office	150	
568-542	Printing and Duplicating	300	
568-546	Publications and Dues	70	
568-549	Testing Materials	<u>100</u>	
	Tot.Gen.Materials and Supplies		620
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>\$20,150</u>
568-300	<u>FUND EQUITY JUNE 30, 1976</u>		<u>-0-</u>

BOND AND INTEREST FUND BUDGET  
1975-76

Revenue

400-300	FUND EQUITY JULY 1, 1975		290,000
400-410	LOCAL RESOURCES		
400-411	Taxes--Current 1975	612,000	
400-412	Taxes--Back	<u>0</u>	
	Total		612,000
400-470	INTEREST ON INVESTMENTS		
400-471	Treasury Bills	0	
400-472	Certificates of Deposit	<u>25,000</u>	
	Total		<u>25,000</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY		<u>\$927,000</u>

Expenditures

490-000	GENERAL INSTITUTIONAL EXPENSE		
491-000	Institutional Expense		
491-560	Fixed Charges		
491-563	Interest--Bonds	<u>151,500</u>	
	Total		151,500
491-590	Other		
491-594	Financial Chgs. & Adjust.	<u>500</u>	
	Total		<u>500</u>
	Total Institutional Expense		<u>152,000</u>
497-000	Non-operating Expense		
497-560	Fixed Charges		
497-562	Dept Principal Retirement	<u>460,000</u>	
	Total Non-operating Expense		<u>460,000</u>
	TOTAL ACCRUED EXPENDITURES		<u>\$612,000</u>
400-300	FUND EQUITY JUNE 30, 1976		<u>\$315,000*</u>

\*Accrual Basis

WILLIAM RAINEY HARPER COLLEGE

SITE AND CONSTRUCTION FUND  
September 1966 - June 30, 1976  
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	Eix.Equip.--Phase I, 1969-70	430,501	
300-000-433.30	Mov.Equip.--Phase II	<u>70,000</u>	
	Total		803,874
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	1,210,000	
300-000-479	Other Investments	<u>80,000</u>	
	Total		1,450,000
300-000-480	<u>NON-GOVT'L.GIFTS,GRANTS,BEQUESTS</u>		
300-000-489	Other--Gifts from Stu.Act.Fund	6,000	
300-000-489.01	So.Palatine Little League	<u>3,000</u>	
	Total		9,000
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.	1,020,000	
300-000-499.02	Proceeds from Fieldhouse Fire Loss	356,736	
300-000-499.03	Proceeds from Instruct. Equip.Loss	24,925	
300-000-499.04	Proceeds from Bldgs.& Maint. Equip. Loss	42,935	
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>26,105</u>	
	Total		<u>1,526,801</u>
	TOTAL SITE AND CONSTRUCTION FUND REVENUE		<u>\$11,993,180</u>

SITE AND CONSTRUCTION FUND  
 September 1966 - June 30, 1976  
Project Budget

Expenditures

390-000-000	<u>GENERAL INSTITUTIONAL EXPENSE</u>		
391-100-000	Phase I (A and B)		
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--Treas.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	412,855	
391-100-587.50	Fix.Equip.--A.V.	72,800	
391-100-587.60	Art Work--DHEW	<u>17,350</u>	
	Total		765,805
	Total Capital Outlay		<u>4,777,955</u>
	TOTAL PHASE I		<u>\$5,485,811</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>114,005</u>	
	Total		114,005
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>461,200</u>
	TOTAL PHASE II (A)		<u>\$ 756,425</u>
391-250-000	<u>PHASE II (B)</u>		
391-250-530	Contractual Services		
391-250-530	Architectural Fees	<u>241,000</u>	
	Total		241,000
391-250-583	New Buildings		
391-250-583.10	Construction Payout to IBA	<u>795,901</u>	
	Total		795,901
391-250-586	Instruct.Equip. Moveable, Non-Reimbursable		<u>300,000</u>
	TOTAL PHASE II (B)		<u>\$1,336,901</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	18,421	
391-271-583	Cap.Outlay--New Buildings		
391-271-583.0	"U" Building	<u>193,547</u>	
	Total		211,968

SITE AND CONSTRUCTION FUND  
Project Budget

Expenditures (cont.)

391-270-000	<u>OTHER EXPENDITURES--CONSTRUCTION (Cont.)</u>		
391-272-000	Other Construction--"V" Bldg.		
391-272-530	Contractual Services		
391-272-533	Architectural Fees	11,000	
391-272-580	Capital Outlay		
391-272-583.0	New Buildings	<u>181,900</u>	
	Total		192,900
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 Construct., Tennis & Track		
391-275-582	Site Improvements		
391-275-582.00	P.E.--Tennis & Track, (1970-71)	<u>130,900</u>	
	Total		130,900
391-276-000	Other Construct.--"V" Bldg. Greenhouse		
391-276-583.10	New Bldgs. 1975-76	<u>19,130</u>	
	Total		<u>19,130</u>
	<b>TOTAL OTHER EXPENDITURES--CONSTRUCTION</b>		<b><u>\$ 907,798</u></b>
391-300-000	<u>BUILDING "I"</u>		
391-300-530	Contractual Services		
391-300-533	Architectural Fees	<u>57,000</u>	
	Total		57,000
391-300-583	New Buildings		
391-300-583.10	Construct. Payout to CDB	<u>642,250</u>	
	Total		642,250
391-300-586	Instructional Equip.--Move.	<u>228,000</u>	
	Total		<u>228,000</u>
	<b>TOTAL BUILDING "I"</b>		<b><u>\$ 927,250</u></b>

SITE AND CONSTRUCTION FUND  
Project Budget

Expenditures (cont.)

391-400-000	<u>BUILDINGS "J" AND "M"</u>		
391-400-530	Contractual Services		
391-400-533	Architectural Fees	0*	
	Total		0*
391-400-583	New Buildings		
391-400-583.10	Construct.Payout to CDB	<u>942,084*</u>	
	Total		942,084*
391-400-586.00	Instructional Equipment		<u>0*</u>
	TOTAL BUILDINGS "J" AND "M"		<u>\$942,084</u>

\*Shortage of funds to complete this phase is \$453,666 for the construction payout, and \$456,000 for movable equipment.

391-700-000	<u>WHEELING BUFFALO GROVE CAMPUS</u>		
391-700-585	Office Equipment		
391-700-585.00	Office Equip. 1975-76	<u>24,100</u>	
	Total		24,100
391-700-586	Instructional Equipment		
391-700-586.00	Instructional Equip. 1975-76	<u>43,000</u>	
	Total		<u>43,000</u>
	TOTAL WHEELING BUFFALO GROVE CAMPUS		<u>\$ 67,100</u>

391-900-000	<u>OTHER EXPENDITURES</u>		
391-900-581.0	Site Acquisition		
391-900-581.20	Site Appraisal, Site Eval.1973-75	2,100	
391-900-581.40	Site Appraisal, Population Study, 2nd Campus, 1972-74	<u>13,510</u>	
	Total		15,610
391-900-585.0	Office Equipment		
391-900-585.20	Micro-Fische Equip. (1975-76)	<u>5,500</u>	
	Total		5,500
391-900-586.0	Instructional Equipment		
391-900-586.10	LRC Security System (1975-76)	<u>23,500</u>	
	Total		23,500
391-900-587.0	Instr.Equip.--Reimb. 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	

## PLANNING

### 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 percent local funds.
4. The date the various projects are bid. Each year of delay adds 10 to 15 percent to costs.
5. The items we are planning to submit as credits will be accepted.

Considering the above five points, the following assumptions can be used to arrive at cost figures as a basis for financial planning.

#### Assumptions:

For Building I, assume that the guideline will be \$48.56/square foot, that the architect will be commissioned to design the buildings to meet this guideline, and that mid-construction would be by Sept., 1976. The assumptions for the guideline costs and mid-construction schedule for all other remaining buildings are as follows:

<u>Building Name</u>	<u>Mid Construction Date</u>	<u>Cost/Sq.Ft.</u>
J Classrooms	Sept., 1977	\$56
K Classrooms	Sept., 1978	63
L Classrooms	Sept., 1978	59
M Physical Ed.	Sept., 1977	60
N Pool	Sept., 1979	79
O Gymnasium	Sept., 1979	66
Q Large lecture	Sept., 1978	79
R & S Auditorium and Continuing Education Center	Sept., 1980	87

For the second campus, assume that the land could be purchased for no more than \$2,106,000, 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.

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 & Administration	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	C
IA-IB	E	Large Lecture	13,040	C
IA-IB	F	Learning Resources	101,970	C
IIB	G	Voc.Tech Shops	19,350	U
IIB	H	Voc.Tech Shop	62,650	U
III	I	Classrooms, Voc.Ed. and Lecture	49,800	F
IV	J	Classroom	40,700	S
V	K	Classroom and Lecture	58,000	S
V	L	Classroom	49,000	S
IV	M	Physical Ed. (Locker Rooms, Multi-Purpose Rooms, etc.)	54,900	D
VI	N	Pool	12,500	N
VI	O	Gymnasium	23,500	N
IIA	P	Music	26,799	C
V	Q	Large Lecture	10,400	N
VII, III and IV	R & S	Auditorium & Continuing Ed.Center	90,000	N
IIB	T	Garage--Interim Classroom and Lab	6,300	C
IIB	U	Maintenance Shop and Storage-- Interim P.E.	6,000	C
	V	Park Management and Greenhouse	<u>9,000</u>	C
TOTAL MASTER PLAN			<u>919,302</u> sq.ft.	

Legend:

- C - Completed
- U - Under construction
- F - ICCB 1976 fiscal year budget request
- S - Schematics completed
- D - Design documents completed
- B - Bid documents prepared
- N - Not developed

6/27/75

Estimated Funds Required  
for Completion of the Campus Master Plan

The following is an estimate of the required local funds:

Bldg. I	699,250	
Bldgs. J & M	1,395,750	
Bldgs. K, L & Q	1,838,250	
Bldgs. N & O	634,500	
Bldgs. R & S	<u>1,930,500</u>	
Total Cash for Building	6,498,250	
Total Cash for Movable Equipment	<u>2,563,000</u>	
Total Cash		9,061,250
Less Cash for Credits (\$1,891,512 x 75%)		<u>(1,418,634)</u>
Net Local Cash Required		<u>\$7,642,616</u>

\*Note:

An additional 2,500,000 of local cash would be needed to build Physical Education Building (Bldg. M, consisting of 54,972 sq. ft.). This amount equals the State's 75 percent share, and Harper would apply to the State for a return of this money at some future time.

Required Building Construction Schedule Through 1980\*

Fall of Year	Actual & Projected Day FTE	Percent Voc/Tech Students	Gross Square Ft. Allowed State Formula	Potential Bldg. Sq. Ft. Avail.	Description of Construction Needed	Mid-Constr. Date**	Status
1972	3,614	32	422,760	383,180	Interim Classrooms - T 6,300	Awarded 4/72	C
1973	3,867	39	461,980	383,180	Phase IIA (Science-D, Music-P) 50,322 Interim P.E. - Maint. Shop-U 6,000	Awarded 7/72 Awarded 7/73	C C
1974	4,468	46	543,960	439,502	Park Management Bldg. V & Greenhse. 9,000 Voc/Tech Shops & Labs (Bldgs. G & H) 82,000	Awarded 10/74 3/76	C U
1975	5,087	52	630,220	448,502	Classrooms, Labs, Lge. Lecture Bldg. I 49,800	9/76	F
1976	5,687	57	713,780	448,502	Classrooms, Phys. Ed. (Bldgs. J&M) 95,600	9/77	
1977	6,247***	61	791,700	580,302	Classrooms, Labs and Large Lecture (Bldgs. K, L & Q) 117,400	9/78	
1978	6,834	64	873,360	675,902	Multi-Purpose Gym & Pool (Bldgs. O & N) 36,000	9/79	
1979	7,438	67	957,360	793,302	Auditorium & Cont. Ed. (Bldgs. R&S) 90,000	9/80	
Complete Campus I Master Plan 1981				919,302			
<hr/>							
Begin Campus II to Open Fall 1982							
1980	1,012	35	121,940	220,000		220,000 9/81	

\*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.

LEGEND: C-Completed; U-Under Construction; B-Bid Documents Prepared; F-State Funds Requested in ICCB 1976 Budget.

SITE AND CONSTRUCTION FUND

Cost Analysis of Phase IA-IB  
Completed Sept. 1969

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

SITE AND CONSTRUCTION FUND

Cost Analysis of Phase IIA  
Completed Jan. 1975

Phase IIA (Bldgs. - "D" Science Add., Music Wing, "P" 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>

SITE AND CONSTRUCTION FUND  
Sources of Funding for Buildings G & H (83,000 sq. ft.)

Buildings G & H

Local cash	795,901	
Local credits for prepaid architectural fees	<u>95,224</u>	891,125
State funding		<u>2,673,374</u>
Total estimated funding		<u>\$3,564,499</u>

Costs for Buildings G & H

Cost of buildings	2,897,998	
Site development	141,500	
Cost of fixed equipment	84,795	
Contingency	154,445	
Architectural fees (6%)	257,463	
Surveys and testing costs	<u>28,298</u>	
Total costs		<u>\$3,564,499</u>

Movable equipment \$ 300,000  
(must be funded 100% by Harper College  
either from Educational Funds or a new  
bond issue).

SITE AND CONSTRUCTION FUND

Estimated Sources of Funding for  
Building I (49,800 sq.ft.)

Local cash	699,250
State funding	<u>2,097,750</u>
Total Estimated Funding	<u>\$2,797,000</u>

Estimated Costs for Building I

Cost of buildings	2,284,869
Site development	228,487
Contingency	125,988
Architectural fees	<u>157,656</u>
Total Costs	<u>\$2,797,000</u>

Movable equipment (must be funded 100% by Harper College either from Educational Funds or a new bond issue)	\$ 228,000
--	------------

SITE AND CONSTRUCTION FUND

Estimated Sources of Funding for  
Buildings J and M (95,600 sq.ft.)

Local cash	1,395,750	
State funding	<u>4,187,250</u>	
Total Estimated Funding		<u>\$5,583,000</u>

Estimated Costs for Buildings J & M

Cost of buildings	4,560,753	
Site development	456,075	
Contingency	251,480	
Architectural fees	<u>314,692</u>	
Total Costs		<u>\$5,583,000</u>

Movable equipment	\$ 456,000
(must be funded 100% by Harper College either from Educational Funds or a new bond issue)	

SITE AND CONSTRUCTION FUND

Estimated Sources of Funding  
for Buildings K, L & Q (117,400 sq. ft.)

Local cash	1,838,250	
State funding	<u>5,514,750</u>	
Total Estimated Funding		<u>\$7,353,000</u>

Estimated Costs for Buildings K, L & Q

Cost of buildings	6,006,666	
Site development	600,666	
Contingency	331,208	
Architectural fees	<u>414,460</u>	
Total Costs		<u>\$7,353,000</u>

Movable equipment (must be funded 100% by Harper College either from Educational Funds or a new bond issue)		\$ 600,000
--	--	------------

SITE AND CONSTRUCTION FUND

Estimated Sources of Funding  
for Buildings N & O (36,000 sq.ft.)

Local cash	634,500	
State funding	<u>1,903,500</u>	
Total Estimated Funding		<u>\$2,538,000</u>

Estimated Costs for Buildings O & N

Cost of buildings	2,073,292	
Site development	207,329	
Contingency	114,322	
Architectural fees	<u>143,057</u>	
Total Costs		<u>\$2,538,000</u>

Movable equipment	\$ 207,000
(must be funded 100% by Harper College either from Educational Funds or a new bond issue)	

SITE AND CONSTRUCTION FUND

Estimated Sources of Funding  
for Buildings R & S (90,000 sq. ft.)

Local cash	1,930,500	
State funding	<u>5,791,500</u>	
Total Estimated Funding		<u>\$7,722,000</u>

Estimated Costs for Buildings R & S

Cost of buildings	6,308,102	
Site development	630,810	
Contingency	347,829	
Architectural fees	<u>435,259</u>	
Total Costs		<u>\$7,722,000</u>

Movable equipment		\$ 772,000
(must be funded 100% by Harper College either from Educational Fdnds or a new bond issue)		

# 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

## 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

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, community counseling 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--Instructional (000-000-586)

Generally, this account provides for instructional 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 directly 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. Intra-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>11</u> -000-000		1. Transfer Programs
0 <u>12</u> -000-000		2. Career Programs
0 <u>13</u> -000-000		3. Gen.Studies Programs
0 <u>15</u> -000-000		5. Developmental Programs
0 <u>18</u> -000-000		8. Administration
0 <u>19</u> -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:
050-000-000	5. ORGANIZED RESEARCH	
058-000-000		8. Administration
059-000-000		9. Other
060-000-000	6. INDEPENDENT OPERATIONS	
061-000-000		1. Food Service
062-000-000		2. Bookstore
063-000-000		3. Cultural Series
064-000-000		4. Athletics
065-000-000		5. Child Care Program
066-000-000		6. College Center
067-000-000		7. Continuing Education
068-000-000		8. Community Counseling Center
069-000-000		9. Other
070-000-000	7. OPERATION & MAINTENANCE OF PLANT	
071-000-000		1. Maintenance
072-000-000		2. Custodial
073-000-000		3. Grounds
074-000-000		4. Campus Security
075-000-000		5. Receiving and Transportation
076-000-000		6. Plant Utilities
078-000-000		8. Administration
079-000-000		9. Other

SUB-PROGRAM CODE (Cont.)

Code	Classification	
Level 2 and 3:	Program:	Sub-program:
080-000-000	8. GEN. ADMINISTRATION	
081-000-000		1. Executive Office
082-000-000		2. Business Office
083-000-000		3. Community Relations
088-000-000		8. Campus Admin.
089-000-000		9. Other
090-000-000	9. GEN. INSTITUTION	
092-000-000		2. Institutional Exp.
093-000-000		3. Campus Services
094-000-000		4. Instit. Research
095-000-000		5. Data Processing
096-000-000		6. College Relations and Development
097-000-000		7. Non-operating
098-000-000		8. Administration
099-000-000		9. Other
099-000-000		

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- <u>160</u>	6. Deferred Charges
000-000- <u>170</u>	7. Trust and Agency Receivables
000-000- <u>180</u>	8. Fixed Assets
000-000- <u>190</u>	9. Other Assets
000-000- <u>200</u>	2. LIABILITIES
000-000- <u>210</u>	1. Payroll Deductions Payable
000-000- <u>220</u>	2. Warrants and Orders Payable
000-000- <u>230</u>	3. Inter-fund Payables
000-000- <u>240</u>	4. Accounts Payable
000-000- <u>250</u>	5. Accrued Expenses
000-000- <u>260</u>	6. Reserve for Encumbrances
000-000- <u>270</u>	7. Trust and Agency Liabilities
000-000- <u>280</u>	8. Deferred Revenue
000-000- <u>290</u>	9. Other Liabilities
000-000- <u>300</u>	3. FUND EQUITY
000-000- <u>400</u>	4. REVENUE
000-000- <u>410</u>	1. Local Governmental Sources
000-000- <u>420</u>	2. State Governmental Sources
000-000- <u>430</u>	3. Federal Governmental Sources
000-000- <u>440</u>	4. Student Tuition and Fees
000-000- <u>450</u>	5. Sales and Service Fees
000-000- <u>460</u>	6. Facilities Revenue

OBJECT ACCOUNT CODES (Cont.)

Code	Classification
Level 5:	Object Accounts:
000-000-4 <u>7</u> 0	7. Interest on Investments
000-000-4 <u>8</u> 0	8. Non-governmental Gifts, Grants, and Bequests
000-000-4 <u>9</u> 0	9. Other Revenues
000-000- <u>5</u> 00	5. EXPENDITURES
000-000- <u>5</u> 10	1. Salaries
000-000- <u>5</u> 20	2. Employee Benefits
000-000- <u>5</u> 30	3. Contractual Services
000-000- <u>5</u> 40	4. General Materials and Supplies
000-000- <u>5</u> 50	5. Conference and Meeting Expense
000-000- <u>5</u> 60	6. Fixed Charges
000-000- <u>5</u> 70	7. Utilities
000-000- <u>5</u> 80	8. Capital Outlay
000-000- <u>5</u> 90	9. Other Expenditures
000-000- <u>6</u> 00	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.