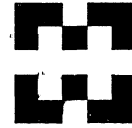


# College Plan and Budget 1999-2000

 William Rainey Harper College



**William Rainey Harper College  
Palatine, Illinois**

**1999-2000  
College Plan and Budget**



William Rainey Harper College is one of forty-nine (49) community colleges in the State of Illinois. It has a full time equivalent (FTE) around 8,000 and produces about 248,600 credit hours per year. The staff has 648 full-time employees which include 220 faculty. This makes Harper the third largest community college in the state.

Harper is a comprehensive community college which offers transfer curriculum, occupational training, adult enrichment classes and a variety of other community services. The Corporate Services Department provides customized training throughout the district. The College offers certificates and associate degrees in a wide range of program areas.

The college district is located in the northwest suburbs of Chicago. The 200-acre campus is located in Palatine, with Northeast Center facilities in Prospect Heights.

The Appendix includes a listing of the programs and services offered by Harper in addition to a map of the main campus.

#### HARPER COLLEGE BOARD OF TRUSTEES

Palatine: Richard C. Kolze, Chair

Arlington Heights: Patrick Botterman

Buffalo Grove: Leon Shure

Palatine: Barbara Barton; Judith Hess; Kris Howard, Vice-Chair

Tower Lakes: Richard F. Gillette

Rolling Meadows: Rich Garcia, Student Trustee



It is the policy of Harper College not to discriminate on the basis of race, color, religion, sex, age, marital status, national origin, ancestry or physical or mental handicap or unfavorable discharge from the military in its educational programs, activities or employment.

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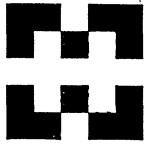
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**William Rainey Harper College**  
*Office of the President*

To: Board of Trustees

From: Robert L. Breuder

Date: August 9, 1999

Subject: College Budget FY 99-00

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I am pleased to submit for the Board's consideration and approval the 1999-2000 College Budget.

The budget process began in the spring of 1999 when the President presented budget parameters and priorities to the President's Council, which were the general guidelines used in preparing this year's budget. The budget parameters revolved around income projections available at the time and assumptions about salary increases. The budget priorities began the process of linking the College budget to its Strategic Long Range Plan and its priorities. This will be discussed in detail.

The total revenue budget for all funds is \$89,168,639 when all transfers between the funds are not counted as either revenue or expense. This is how the legal budget is presented and is proper from an accounting perspective. The College transfers between funds equals \$4,560,500 is a summary of all funds presented in layman's terms where transfers are presented as revenues into a fund and expenses when moved to another fund. This presentation provides for \$93,729,139 in budgeted revenue.

### **Revenue**

The Education Fund (01) is the largest fund of the College. The revenue in this fund is up a total of 3.51% or \$1,620,120. The largest increase comes from student tuition and fee increases which equals 9.1% or \$1,356,805. The next largest increase comes from the state credit hour and square footage grants which increased by 5.7% or \$391,187. The College's single largest revenue source, the property tax, increased only \$177,096 or less than 1%. This low increase is the effect of the property tax cap, and will be the second year where the rate of inflation, and therefore the rate of increase in property taxes will be 1.7% for all funds combined (not just the Education Fund). The property tax cap is having the desired effect of shifting the cost of education from the property taxpayer to the student.

The major source of revenue to the Operation and Maintenance Fund (02) is the property tax. This means the revenue is almost flat compared to last year. An actual comparison shows a decrease of \$1,500,000, but this is due entirely to the transfer from the Bond Fund to cover parking lot repair.

In fund (03) major revenue sources are the property tax for specified and certified life safety projects and certain grants from the state for technology and deferred maintenance. Technology grants from the state are up 5.6% or \$20,584. The deferred maintenance grant jumped 101% or \$50,752 to \$100,952. In addition, there has been new money allocated for ADA projects, but the state has not yet released the allocation to the College. This fund also recorded a \$134,000 retiree health insurance grant in prior years. The change is that retiree health insurance has negated the need for this grant and it will not be received this year.

The Auxiliary Fund (05) major revenue is tuition or fees for services or products in this fund. The major services in this fund are continuing education, bookstore and food service, student activities and other items. The major increase in this fund is a result of the large projected increases in the continuing education revenue, due in large part to the popular TECH program.

The Audit Fund (11) and the Liability, Protection Fund (12) are both funded by the property tax and no significant increase is planned.

The College also will receive a Performance Incentive Grant. Last year this grant was \$30,000. It is estimated that it will be \$45,000 this year, but the state has not yet released these allocations.

No bond sales are planned in this fiscal year, at this time.

### **Funding of the College Priorities**

The College's highest priority is to increase enrollment. This will be done through offering new or redesigned curriculum, moving toward distance learning via the Web and by increased efforts in the marketing and enrollment management area. This budget has shifted substantial resources to these items in order to capitalize on the growing universe of need for education within our district.

This budget includes a new Vice President of Marketing and Advancement, a position that has long been discussed and advocated at the Board level. This budget also includes an additional \$100,000 for marketing initiatives which will be defined by the College with the assistance of the new Vice President. Money has also been reallocated in order to publish and distribute a new quarterly publication, The View. The publications and communication unit has been through a process improvement review and a new software product is being purchased to assist in a more timely and professional management of the

the publication process. This will free staff to spend more time on the publications and less time managing the process and the "creative assets".

- A new position of Assistant Vice President for Strategic Alliances was also created in support of the goal to increase enrollment growth. This position came from reallocation of resources and was filled internally. This position will focus on developing partnerships with business and industry and others to create new enrollment opportunities that meet the needs of the community.
- This budget also includes \$100,000 for new program development in the Education Fund and about \$200,000 in the Auxiliary Fund for a new program in Animation.
- This budget has also seen a shift in resources to add two new positions in the academic area of the TMPS division to assist in strengthening the curriculum, delivery and partnerships in this division.
- The new position of Assistant Vice President for Enrollment Management was created to bring greater focus to strategic enrollment planning. This position came from reallocation and was filled internally.
- The Workforce Investment Act and the change to the Perkins funding will cause the College to reexamine academic programs and services, with focus on student progress toward goal completion in career programs. This again will create potential reallocation of the dollars that will flow through these funding sources.
- To support the enrollment growth, resources were shifted between the Education Fund and the Auxiliary Fund, in order to allow for the hiring of two new admissions outreach personnel. In addition, reorganization within the Enrollment Management area will allow for more focus on support to students as they move through the various phases of enrollment from admissions to financial aid to registration and payment. New outreach attempts will be made with students and money has been added to the enrollment management area to assist with these activities.
- Enrollment growth will also be supported by additional funds to rent space off campus to deliver programs. The defeat of the referendum does not diminish the need for additional space to deliver programs.
- Enrollment growth is triggered by the College's ability to attract students. Image enhancement works to make that job easier. The physical plant had a major cleanup last summer, but the work continues this year. About two million dollars will be spent this summer to improve parking lots, lighting and sidewalks at the main campus and the Northeast Center. In addition, the signage program will continue and new signs will be added to the outside of the buildings on the main campus. In the Student and Administration Center,

dollars will be spent to upgrade the meeting rooms. These rooms serve external groups and may be the only part of the campus someone visits. These upgrades are long overdue and will greatly enhance the College image to the general public.

- Enrollment growth is also influenced by the type of facilities available. This budget includes \$5,000,000 to fund a portion of the Conference Center and Theater, which are new buildings that will add to the College's ability to deliver a broader array of services.

Another priority of the College is to focus on our human resources and their contribution to the College. This includes items such as the new College governance structure, enhancing communication within the College and a new emphasis on employee training and development. It also includes reasonable salary and benefit increases for all personnel.

- A shift in resources allowed for the creation of a Vice President of Human Resources/Internal Affairs who will focus on employee training and development and work to enhance communication within the College community. This position was filled internally.

A philosophy that all employee groups should receive the same percentage of dollars in their salary pool has been implemented. Groups who have settled have seen an increase of 4.6% for fiscal year 1999-00. This is also the year the College is fully implementing the new mandated  $\frac{1}{2}$  of 1% contribution to retiree health insurance. In addition, the College health insurance program saw an increase of 14% and another 10% increase is planned for January 1, 2000. Since salaries and fringe benefits are more than 80% of the budget, this substantial increase will consume all of the new revenue generated from the students and the state.

- Last year the College had a large number of retirees, 37 throughout all employee classifications. The new fiscal year brings new opportunities as new staff are hired, but also a large piece of institutional memory and commitment is lost. The human resources function becomes increasingly important as all of the new employees need to be introduced to the College and mentored. A program for new faculty will be offered this year from reallocated resources.

Another priority of the College is its technology and keeping up with the demands.

- The budget supports the final phases of the NT rollout, which is one of the final steps in making the College Y2K compliant. The College has been working their Y2K plan for a number of years, so this final six months before the event will be busy but will not require disproportionate resources to complete.

- The budget includes dollars for replacement of a quarter of the desktop units in offices and labs and also includes dollars for continued training of staff and new staff in the basic packages of the College.
- The reorganization of the publication and communication area allowed for shifting of resources to create a full-time person to focus on the communication part of the college web page. This budget reallocation is allowing the College to move toward taking applications from students over the Web.
- New dollars in the bookstore will allow them to proceed with the first year of E-commerce on the Web. In the last six months, two competitors have created sites and the Harper bookstore needs to keep up, if it does not want to lose its market share.

RLB:cab

A handwritten signature in cursive script, reading "Robert L. Pruder". The signature is written in dark ink and is positioned to the right of the typed name "RLB:cab".



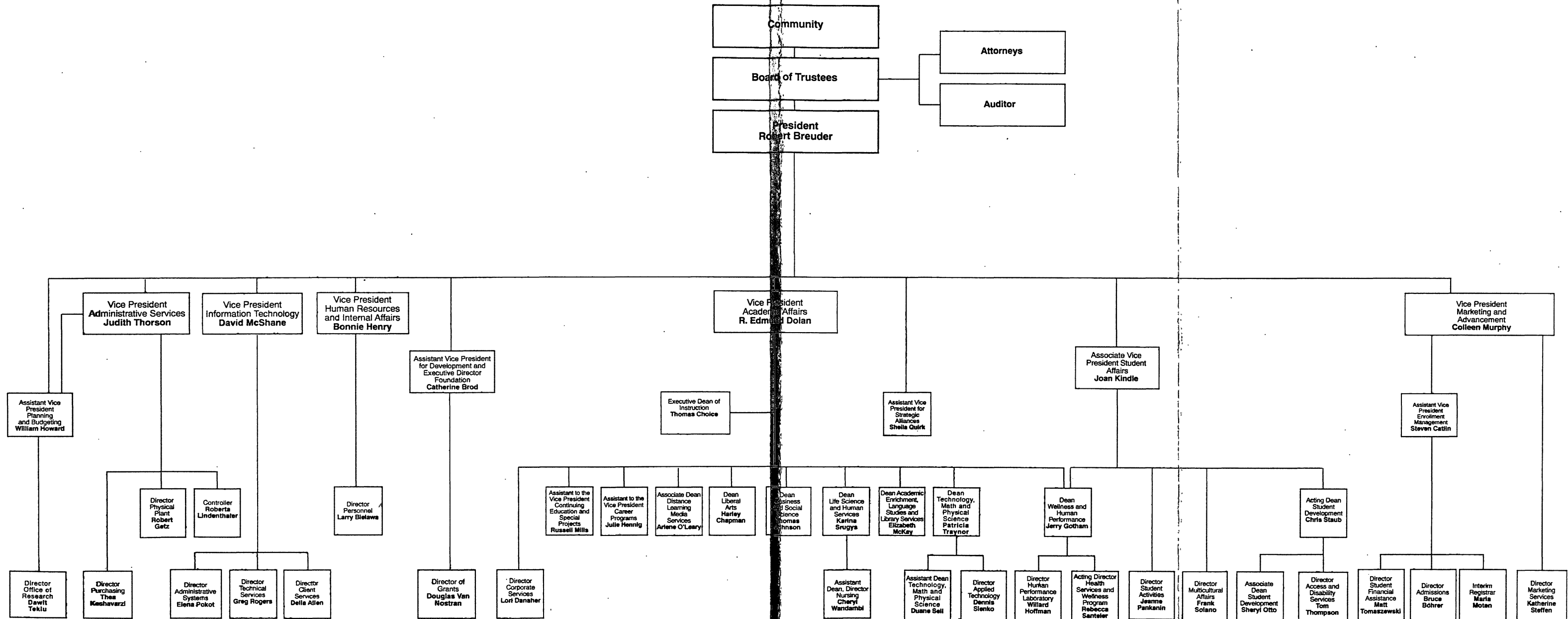
# Strategic Long Range Plan



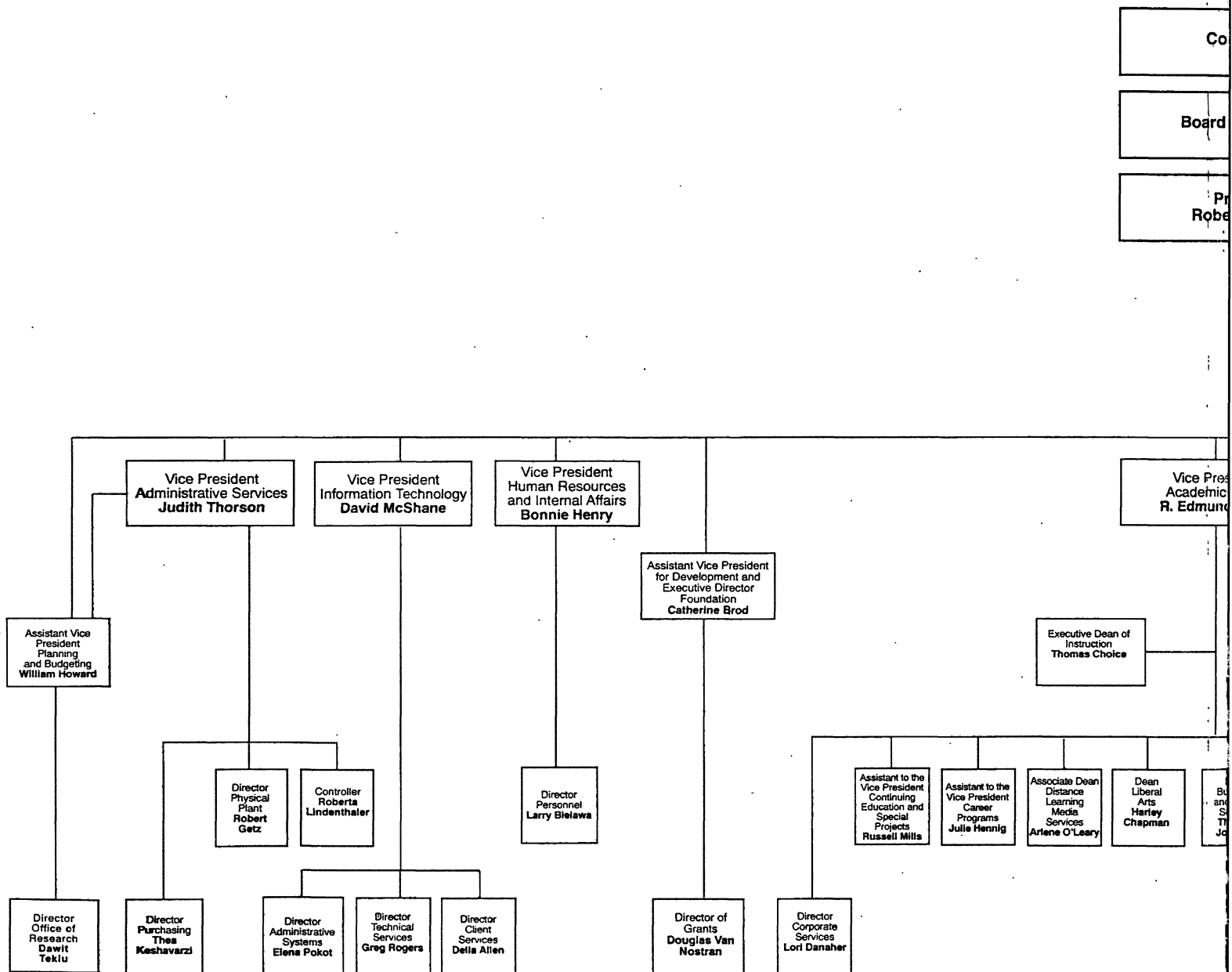


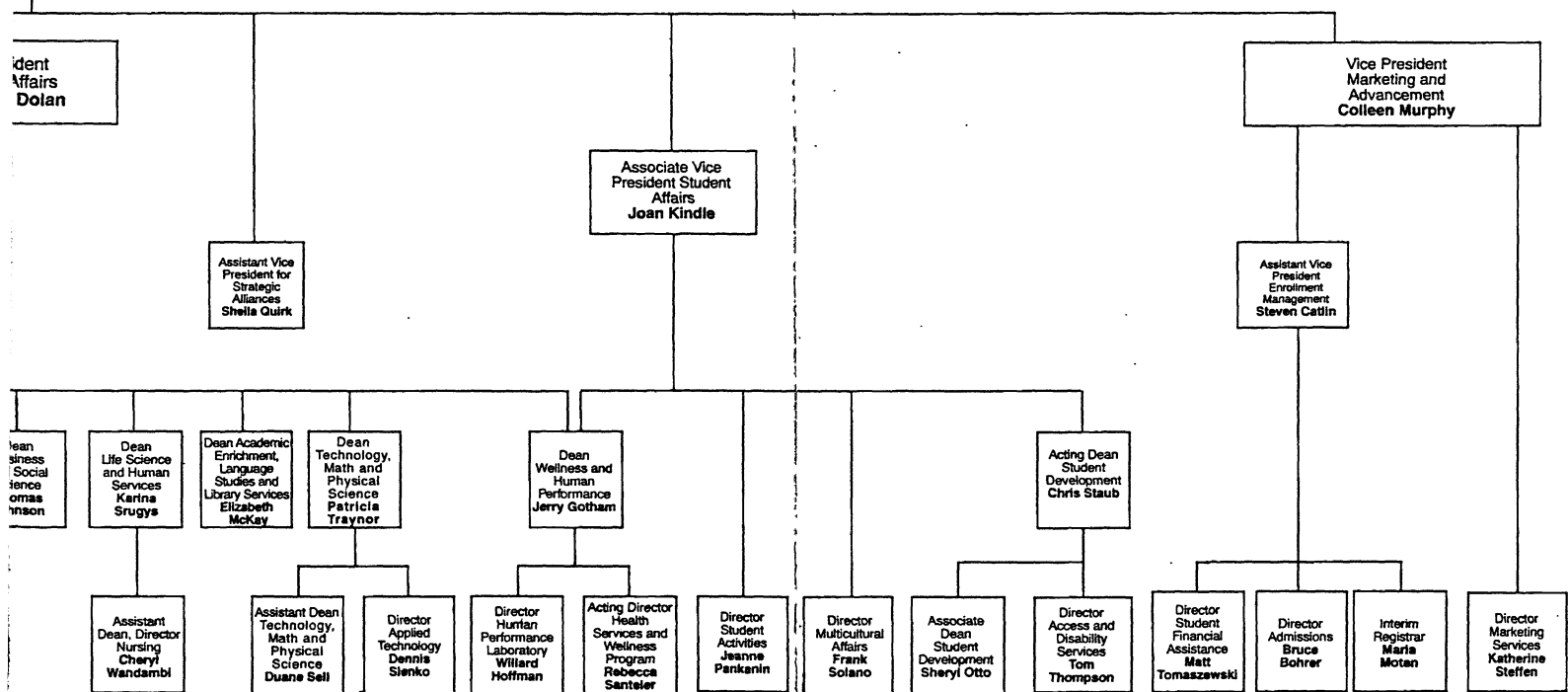
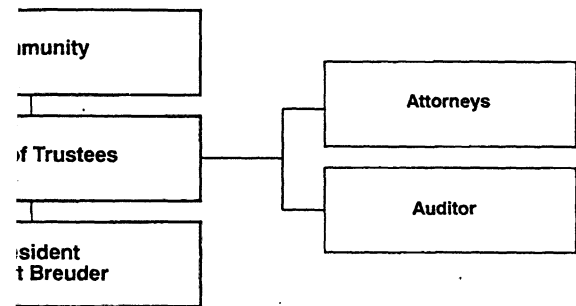


# Administrative Organization Chart 1999



## Administrative Organization Chart 1999





## **DESCRIPTION OF DEPARTMENTAL ACTIVITIES/FUNCTIONS**

### **ACADEMIC AFFAIRS**

Offers instructional programs and services in the following areas:

- College transfer and baccalaureate education
- Career and workforce training
- Professional and community continuing education
- Pre-college and developmental education
- Support services

### **ADMINISTRATIVE SERVICES**

Provides support services for the following:

- Budgeting - the allocation and management of college's financial resources
- Facilities - ensuring a safe, clean and well-maintained educational environment
- Financial Management and Reporting - meet all state and federal reporting requirements; monitor financial operations within the College.

### **STUDENT AFFAIRS**

Assists with the transition to and success within the college environment:

- Provide programs and services such as new student services, orientation and assessment, academic advising and counseling, career development and job services, student activities and student life, multicultural affairs, athletics, disability services, health and wellness.
- Foster the development of interpersonal effectiveness, intellectual development, intra-personal effectiveness and life management dimensions of students.
- Provide meaningful access for all constituents who can benefit from College programs and services.
- Promote student success and retention through specialized intervention systems.

## **INFORMATION TECHNOLOGY**

Provides services through the following areas:

- Information Technology/Administrative Systems (IT/AS) - responds to and anticipates the direct needs and requests of its customers (Harper Integrated Information System/Regent users).
- Client Services - provides support for desktop computing facilities at Harper.
- Technical Services - provides the technical infrastructure and related assistance to support all current functions of the Harper College Communications Network (HCCN), as well as planning and implementing ongoing enhancements to support the college's evolving information needs.

## **HUMAN RESOURCES/INTERNAL AFFAIRS**

Provides support for:

- employees regarding compensation, welfare issues and professional development.
- the College through effective personnel policies and systems.
- the Office of the President regarding internal affairs of the College.

## **MARKETING & ADVANCEMENT**

Offers services in the following areas:

- Student Registration and Financial Aid
- Admissions
- Planning, Advertising and Promotions
- Graphics
- Printing
- Mailing Services

## PLANNING AT HARPER COLLEGE

Harper College, as an institution, develops its philosophy, mission, vision, goals and tasks through a process of strategic long range planning. A Strategic Long Range Plan (SLRP) is the outcome of this process. Written for the College community, the SLRP serves as a roadmap to guide the delivery of programs and services in the context of community and organizational resources. With the approval of the Board of Trustees, this plan is set for implementation over the next three years. Therefore, the purpose of the SLRP is to communicate to the Harper community a reference point for comprehensive long range planning.

During 1998-99, after The Board of Trustees approved the initial plan, the responsibility for review, modification and monitoring of the plan was placed in the hands of the Institutional Planning Committee within the shared governance system. This group is responsible for developing the content of the plan and for providing guidance to the institutional planning process throughout the College. In this first year, the committee, representing all areas of the College, focused on revision of the philosophy, mission and vision statements. In addition, the committee reviewed and approved the institutional priorities.

During 1999-2000, the Planning Committee will focus on reviewing, modifying and deleting recommendations for goal and task statements in the plan. During 1999-2000, the IPC will focus on all components of the plan with a special emphasis on the goals and tasks section. Areas of the College responsible for the three-year goals and tasks will be conferencing with the committee during the year in order to expand the College's awareness of the need, intent and progress of each goal and task. Also during this planning year, the committee will establish a planning cycle that promotes the integration of strategic planning decisions and the budgeting process. The SLRP will continue to form the basis of annual operations as well as the objectives and strategies found in the Annual Plan. When these objectives are attained they will incrementally address the tasks and goals in the SLRP. After being advanced through the shared governance system, these changes will be approved annually by the Board of Trustees.

Strategic planning will be connected to our budget and on-going annual operations of the College. Financial management, facilities, curriculum, educational delivery methods and other key operations will reference the SLRP. The SLRP goals and tasks will be the basis for developing the Annual Plan. Selected managers will develop one-year objectives and strategies tied to the SLRP. These objectives will be reviewed periodically and will be assessed in the annual administrative evaluation process. The formation of the SLRP linked to program review and unit planning will enable the identification of future budget requirements and priorities.

Overall steward of the planning process is the Assistant Vice President for Planning and Budgeting. He is responsible for the timeline, coordination, committee consultation and documentation of progress and key reports of the planning process. Background information on the Harper district and the key components of the SLRP are listed below.



District 512, Harper College service area is made up of the townships listed in table I. The community served by the College is well educated, affluent, (average family income \$65,755), and well established. Seventy percent of the employed district residents work in professional occupations.

TABLE I  
HARPER SERVICE REGION POPULATION  
BY TOWNSHIP

| Township             | 1990 Population | 1995 Estimate |
|----------------------|-----------------|---------------|
| Schaumburg           | 127,629         | 131,707       |
| Elk Grove            | 87,860          | 90,266        |
| Barrington           | 13,022          | 14,101        |
| Palatine             | 103,276         | 107,822       |
| Wheeling             | 147,946         | 151,314       |
| Dundee               | 2,963           | 3,000         |
| Cuba                 | 13,251          | 14,066        |
| Ela                  | 2,751           | 2,780         |
| Algonquin            | 2,203           | 2,465         |
| Total Service Region | 500,901         | 517,521       |

TABLE II  
POPULATION BY RACE AND ETHNICITY  
1990 Census

| Township   | White | Black | Am. Ind. | Asian | Other* |
|------------|-------|-------|----------|-------|--------|
| Schaumburg | 89.0  | 2.3   | .10      | 7.2   | 1.3    |
| Elk Grove  | 90.9  | 1.14  | .21      | 5.7   | 1.9    |
| Barrington | 93.5  | .72   | .07      | 5.1   | .62    |
| Palatine   | 91.3  | 1.6   | .24      | 4.2   | 2.6    |
| Wheeling   | 93.0  | 1.0   | .12      | 4.1   | 1.9    |
| Cuba       | 98.2  | .39   | .04      | 1.1   | .19    |
| Ela        | 97.0  | .76   | .03      | 1.8   | .36    |
| Algonquin  | 98.3  | .15   | .16      | .74   | .53    |

\*Other includes Hispanics

While the population remains predominately white, the minority population is increasing. Among the minority groups Asians are the largest group.

According to NIPC, total employment in the six-county region increased by 21% between 1970- and 1990. Suburban employment, however, increased by 80% while employment in the city of Chicago declined by 21%. The business environment of the Harper district is described by American Demographics magazine as one of the "richest and promising markets in the country."<sup>1</sup> The district includes two of the 20 largest job centers in the United States. The greater Schaumburg area with 193,396 employees and the outer O'Hare area that has 141,651 employees. The district includes the second largest concentration of electronics firms and graphics businesses in the country.

As depicted in Table III the services industry with 134,199 employees accounts for 40% of the work force in the district. Retail trade employs close to 16% of the work force while 26% of the work force is employed in the construction, manufacturing, finance, insurance, and real estate industry.

TABLE III  
HARPER DISTRICT EMPLOYMENT STATUS BY INDUSTRY  
JANUARY 1997

| INDUSTRY                         | # OF BUSINESSES | # OF EMPLOYEES | % EMPLOYED   |
|----------------------------------|-----------------|----------------|--------------|
| Construction                     | 2,723           | 21,963         | 8.8          |
| Manufacturing                    | 2,722           | 87,590         | 8.8          |
| Services                         | 12,162          | 134,199        | 39.4         |
| Retail Trade                     | 4,914           | 62,079         | 15.9         |
| Finance, Insurance & Real Estate | 2,707           | 35,296         | 8.8          |
| Other                            | 5,608           | 77,013         | 18.3         |
| <b>Total</b>                     | <b>30,836</b>   | <b>418,140</b> | <b>100.0</b> |

TABLE IV  
UNEMPLOYMENT RATES BY COUNTY

| County  | 1995 | 1996 | 1997 | 1998 |
|---------|------|------|------|------|
| Cook    | 5.6% | 5.5% | 5.0% | 4.7% |
| DuPage  | 3.4% | 3.4% | 2.9% | 2.7% |
| Kane    | 4.9% | 4.9% | 4.2% | 3.9% |
| Lake    | 4.0% | 4.0% | 3.5% | 3.7% |
| McHenry | 4.0% | 4.0% | 3.5% | 3.5% |
| Will    | 5.25 | 5.2% | 4.4% | 4.4% |

Source: Illinois Department of Employment Security, June 1998

As a whole, the region has a very low unemployment rate. According to NIPC, employment in the region is expected to grow at a much faster rate.

<sup>1</sup> American Demographics; February 1994

TABLE V  
LEVEL OF EDUCATION  
POPULATION AGE 25 AND ABOVE

| LEVEL OF EDUCATION              | NUMBER  | PERCENT |
|---------------------------------|---------|---------|
| Less Than 9th Grade             | 14,368  | 4.4     |
| 9th To 12th Grade No Diploma    | 23,125  | 7.0     |
| High School Graduate            | 81,428  | 24.7    |
| Some College No Degree          | 76,187  | 23.1    |
| Associate/Bachelor's Degree     | 102,557 | 31.1    |
| Graduate Or Professional Degree | 31,824  | 9.7     |

The region has a highly educated population. As table IV shows, almost 87 % of the district's population age 25 and above is a high school graduate. Close to 42% has graduated from college.

Harper district residents have a per capita income above that reported for the nation as a whole (\$14,948). Less than three percent of families living in the College's district had income below the poverty level.

TABLE VI  
INCOME

| INCOME         | PERCENT |
|----------------|---------|
| < 10,000       | 4.2     |
| 10,000-14,999  | 3.4     |
| 15,000-24,999  | 9.8     |
| 25,000-34,999  | 13.9    |
| 35,000-49,999  | 21.2    |
| 50,000-74,999  | 26.1    |
| 75,000-99,000  | 11.3    |
| 100,000 & OVER | 10.0    |
|                |         |
| Median         | 48,059  |
| Average        | 57,692  |

1990 Census Summary. Center for Governmental Studies, Northern Illinois University

## **PHILOSOPHY STATEMENT**

William Rainey Harper College is an institution of higher learning which believes that student success is achieved through academic excellence. In order to help prepare students for the challenges of life and work, the College promotes a diverse curriculum taught by dedicated faculty and supported by qualified staff committed to teaching and learning. The College also recognizes the importance of the community it serves and enriches the cultural and intellectual life as well as the economic development of the Harper district. Finally, the College believes that the education of students must occur in an ethical climate which affirms and promotes respect for all people.

## **MISSION STATEMENT**

William Rainey Harper College is a comprehensive community college dedicated to providing excellent education at an affordable cost, promoting personal growth, enriching the local community and meeting the challenges of a global society. The specific purposes of the College are:

1. To provide the first two years of baccalaureate education in the liberal and fine arts, the natural and social sciences and pre-professional curricula designed to prepare students to transfer to four-year colleges and universities;
2. To provide educational opportunities that enable students to acquire the knowledge and skills necessary to enter a specific career;
3. To provide continuing educational opportunities for professional job training, retraining and upgrading of skills and for personal enrichment and wellness;
4. To provide developmental instruction for underprepared students and educational opportunities for those who wish to improve their academic abilities and skills.

Essential to achieving these purposes are all of the College's resources, support programs and services.

## **VISION STATEMENT**

**Student Success Through Academic Excellence**

## 1999/2000 INSTITUTIONAL PRIORITIES

- A. Develop and fund new instructional programs which are academically sound and responsive to community needs and utilize strategic alliances.
- B. Continue to assess the College's curriculum and pedagogy to provide more flexibility (modularization and short courses) and greater access (off-campus locations and distance learning) while maintaining academic excellence.
- C. Implement a comprehensive strategic marketing plan employing market research which results in image enhancement and enrollment growth.
- D. Continue to expand enrollment through increased student recruitment and retention initiatives.
- E. Continue revising, implementing and evaluating campus-wide technology plan.
- F. Establish and execute a plan for employee training and development.
- G. Establish and execute a plan for organizational development.
- H. Continue to implement and begin to assess the College's shared governance system.
- I. Execute the capital improvement program including staffing and support requirements the Performing Arts Center and the Conference Center and develop initiatives for other capital needs.
- J. Expand College focus on international and diversity initiatives and issues.
- K. Enhance communication and collaboration among all areas of the College.
- L. Enhance communication and collaboration between the College and community.
- M. Develop and implement web-based administrative practices.

## INSTITUTIONAL GOALS BY AREA

### A. ACADEMIC AFFAIRS

1. Review and evaluate the College's overall curriculum portfolio to ensure the number and scope of programs can be effectively managed; the program offerings are up-to-date and responsive to identified local and statewide needs; the offerings are appropriately staffed; and that all programs demonstrate academic quality and overall fiscal soundness.
2. Assess and expand the delivery of instruction and facilities as a response to changing technology and student learning requirements.
3. Effectively manage and expand program resources that enhance our instructional mission.
4. Encourage enrollment growth by removing program barriers and by supporting marketing strategies.

### B. ADMINISTRATIVE SERVICES

1. Develop clear budget procedures, systems and standards that allow the College to manage its financial resources responsibly.
2. Conduct a College-wide assessment and renovation of all facilities in order to systematically provide a safe, clean and well-maintained educational environment.
3. Provide financial systems that comply with changing state and federal requirements and provide effective monitoring of financial operations within the College.
4. Provide facility support for future space needs through assessment of program plans, market requirements and emerging opportunities and implementation of current building projects.
5. Secure financial and community support for facilities' plans, which define the current needs of the College, to accomplish the College mission.

### C. STUDENT AFFAIRS

1. Continue to articulate the vision of a comprehensive student center in the middle of campus and a centralized (one-stop) concept for Student Affairs programs and services.

2. Explore new intervention systems and programs to positively effect retention and success.
3. Continue to solicit appropriate alternative funding and resources.
4. Create a campus which is supportive of cultural differences and respectful of all constituents.
5. Utilize existing College processes to continually evaluate, refine and improve Student Affairs programs and services.
6. Continue to refine procedures to assess student outcomes and Student Affairs effectiveness.
7. Continue to provide the Harper Community with opportunities to enhance its physical, mental, emotional, spiritual and social well-being.
8. Continue to provide programs which promote a sense of belonging and participation in a collegiate environment.

#### D. INFORMATION TECHNOLOGY

1. Continue to implement, evaluate, and update an ongoing Technology Plan and maintain a state-of-the-art environment.
2. Establish and implement media (voice, video and data) and technology applications to support the needs of academic affairs and the Technology Plan.
3. Provide technology applications to support business and administrative requirements and the Technology Plan.
4. Establish and implement technical support to maintain a robust Network (HCCN) Infrastructure in concert with the Technology Plan and emerging technologies.
5. Ensure that the College will have consistent expertise to support its instructional and administrative activities.
6. Develop collaborative agreements that will provide for the acquisition of sharing of technology and transfer of expertise.



7. Acquire hardware and software tools that will support the College's commitment to continuous improvement.

#### E. INSTITUTIONAL ADVANCEMENT

1. Create a comprehensive, financially independent resource development effort that will be considered a benchmark for community colleges across the nation.
2. Enhance executive management based on strategic planning and supported by valid and reliable research and evaluation data that is integrated into all aspects of College decision-making and operations.
3. Continue to offer a broad array of research, evaluation and decision support services to all units of Harper College.
4. To develop and nurture external relations for the benefit of the College.
5. Examine current progress in identifying institutional effectiveness to monitor the productivity of all aspects of the College.
6. Provide an effective College governance system that is responsive to the needs of all College constituents and encourages effective/efficient deliberation and decision making.
7. Encourage and support the organizational development through effective policies and systems.
8. Enhance the capability/proficiency of Harper's employees to carry out the College's mission, and establish staff training and development as an institutional strategy.
9. Increase enrollment through the implementation of initiatives that will attract additional students.
10. Actively develop business and educational partnerships which promote opportunities for learning, resources development and improved relationships.
11. Develop and implement a comprehensive promotional plan in order to enhance the image and reputation of the College.

# College Budget







# 1999-00 PLANNING CALENDAR: BUDGET FOR FISCAL YEAR 1999-00

| DATE           | ACTIVITY/TASK DESCRIPTION   | PERSON(S)             |
|----------------|---|-----------------------|
| 22-Sep-98      | Board designates persons to prepare budget .....  | Board of Trustees     |
| 17-Nov-98      | Begin budget planning issues discussions @ VP, div, dept level.....                               | Fac, Staff, Admin     |
| 20-Nov-98      | Budget enrollment projection completed .....  | VPs                   |
| 23-Nov-98      | VPAS brings proposed budget planning calendar to PC for approval .....                            | President's Council   |
| 25-Nov-98      | Administrators notify employees in their areas regarding CENIQ & budgeting process .....          | Administrators        |
| 1-Dec-98       | Budget request forms revised and ready for distribution.....                                      | VPAS & related depts  |
| 10-Dec-98      | Areas begin to prioritize hardware, software, capital, etc. for each funding source .....         | Fac/Staff, Deans, VPs |
| 11-Dec-98      | Individuals submit completed CENIQ forms to deans/directors .....                                 | Fac, Staff, Admin     |
| 13-Dec-98      | FY00 Budget planning assumptions determined.....  | VPs                   |
| 13-Dec-98      | Financial, remodeling and infrastructure implications identified .....                            | VPs                   |
| 15-Dec-98      | College-wide budget priorities determined .....   | VPs & Pres Council    |
| 16-Dec-98      | Deans/directors submit furniture and instructional capital requests to VPs .....                  | Administrators        |
| 18-Dec-98      | CENIQ requests submitted to IT/CS by deans and directors .....                                    | Administrators        |
| 22-Dec-98      | Requests due to VPs: personnel, mkt/adv, short term remodeling .....                              | Administrators        |
| 20-Jan-99      | VPs complete development and review of revenue projections and budget parameters .....            | VPs                   |
| 29-Jan-99      | Database of CENIQ requests completed; Feedback Summary Report sent to deans .....                 | IT/CS                 |
| 25-Feb-99      | Pres Council/Board of Trustees establish budget parameters.....                                   | Pres Council/Board    |
| 1-Apr-99       | Detailed budget input instructions distributed to all areas.....                                  | VPAS                  |
| 2-Apr-99       | Budget files opened for input by departments and divisions.....                                   | IT/AS                 |
| 2-Apr-99       | Budget training begins .....  | IT/CS                 |
| 8-Apr-99       | Budget exception requests due to VPs .....  | Administrators        |
| 15-Apr-99      | Verify salaries from personnel list .....   | Account Mgrs.         |
| 1-May-99       | VPs admin councils determine final priorities following their areas' review & prioritization .... | Admin Councils        |
| 14-May-99      | VPs review final VP area requests and prioritize on institutional level.....                      | VPs                   |
| 21-May-99      | Account Mgrs complete entering FY 00 budget for funds 1,2 .....                                   | Account Mgrs          |
| 28-May-99      | Pres. Council final review of all funds and requests (1,2).....                                   | President's Council   |
| 4-Jun-99       | Account Mgrs complete entering FY 00 budget for all other funds (beyond 1,2).....                 | Account Mgrs          |
| 11-Jun-99      | Any approved adjustments to budget made.....  | VPs                   |
| 23-Jun-99      | Board of Trustees adopts preliminary budget .....   | Board of Trustees     |
| 25-Jun-99      | Legal budget posted for public view .....   | VPAS                  |
| 26-Aug-99      | Public hearing and Board adoption of the legal budget (minimum 30 days after posting).....        | Board of Trustees     |
| 9/1/99-6/30/00 | Amendments to the Budget* .....   | Board of Trustees     |
| 1-Sep-99       | Submit budget to ICCB and counties .....  | VPAS                  |
| 28-Oct-99      | Board of Trustees approves estimated levy.....  | Board of Trustees     |

\*A two-thirds vote of all the members of the Board of Trustees is required to amend the budget. A process similar to adopting the original budget must be followed to pass an amendment to the annual budget. It begins with the Board adopting an additional or supplemental preliminary budget. This supplemental budget is then posted for public view for at least thirty days. After a two-thirds vote by the Board, the amendment is passed. The last step is to submit the amended budget to ICCB and the counties.

## Financial Assumptions

The college has developed a financial forecasting model, which can forecast financial trends into the future. This model has 20 revenue variables and 11 expense variables. Revenue variables are grouped into the three major funding categories of property taxes, state appropriations and tuition and fees. The tuition and fees part of the model is driven by the enrollment projections. The expense variables follow the various objects that the college budgets such as salaries fringe benefits etc.

This model helps us to see the long-range impact of critical decisions we make today and assists us in preparing for the future and for maintaining long-range financial stability. This model was used extensively this year. It provides insight to the Board and to the administrative staff. The model is very flexible and numerous assumptions can be input and then the results reviewed, then new assumptions input. For instance, what happens if tuition is raised by \$1.00, \$2.00, \$3.00? What happens if salaries go up at rate of inflation? 1% greater than inflation?

It was from a review of the data and graphs from this model that it became apparent that the College would need to collectively begin to work on interventions on both the revenue and expense side or the College would rapidly use up current resources.

Two major interventions are now in their second year: the first is a four year-tuition plan and the second is a commitment to begin analyzing College functions to reduce full-time equivalent staff to a sustainable level.

The four-year tuition plan is based on a concept of "per capita cost". This concept has long been defined by the state of Illinois and is used in calculating out-of-district and out-of-state tuition. It seemed natural that it be used as a basis for in-district tuition. The goal is that in-district tuition be at 20% of per capita cost. Currently, it is at 17.5%. It was clear that reaching the 20% goal would take a number of years to implement, so that it did not put undue financial pressures on the student. The plan now calls for tuition to rise by \$4.00 for each of the next four years. This means tuition will be set at \$50 for fiscal year 1998-99.

Output from the projection model in the form of graphs and charts were shared with the College community to give them a picture of the potential financial future without intervention. The graphs also demonstrated the positive change in the financial future after the new tuition plan was adopted. The use of the model and its output throughout the College begins to develop a common understanding of our financial future which is important to the willingness to implement intervention strategies.

The analyzing of College functions is a second intervention strategy. The outcome of this analysis is threefold: streamline processes, redesign processes and downsize or eliminate the function. The result of these three outcomes will be to reduce Employee FTE/salary costs across the College. This budget incorporates a number of FTE reductions due to this process.

# SAMPLE

## Financial Projection Model

### EDUCATION FUND

#### REVENUE:

#### Local Government:

##### Current real estate taxes:

|                                       | Legal Budget<br>1998-99 | Projected<br>1999-00 | Projected<br>2000-2001 | Projected<br>2001-2002 |
|---------------------------------------|-------------------------|----------------------|------------------------|------------------------|
| Tax assessment Year:                  | 1998 Tax Yr             | 1999 Tax Yr          | 2000 Tax Yr            | 2001 Tax Yr            |
| EAV (current all counties)            | 12,479,352,621          | 12,978,526,726       | 13,497,667,795         | 14,037,574,507         |
| Percent Change                        | 4.00%                   | 4.00%                | 4.00%                  | 4.00%                  |
| Max tax rate:                         | 0.175                   | 0.175                | 0.0175                 | 0.0175                 |
| Actual levy by resolution:            | 22,580,577              | 23,935,412           | 25,371,536             | 26,893,828             |
| Tax extension                         | 21,418,889              | 21,847,267           | 22,502,685             | 23,177,765             |
| Percent Change                        | 2.00%                   | 2.00%                | 3.00%                  | 3.00%                  |
| Final tax rate                        | NA                      | NA                   | NA                     | NA                     |
| All installments for Tax Year (total) | 21,204,700              | 21,628,794           | 22,277,658             | 22,945,988             |
| Collection Rate                       | 99%                     | 99%                  | 99%                    | 99%                    |

##### Collections - Budget Yr:

|                           |            |            |            |            |
|---------------------------|------------|------------|------------|------------|
| 2nd installmt. prior yr.  | 11,034,108 | 10,705,244 | 10,919,350 | 11,354,025 |
| 1st installmt. current yr | 10,499,456 | 10,709,445 | 10,923,633 | 11,251,342 |
| Total Collected           | 21,533,564 | 21,414,689 | 21,842,983 | 22,605,367 |
| Percent Change            | 8.07%      | -0.55%     | 2.00%      | 3.49%      |

|                |         |        |        |        |
|----------------|---------|--------|--------|--------|
| Back taxes:    | 10,000  | 10,000 | 10,000 | 10,000 |
| Percent Change | -50.12% | 0.00%  | 0.00%  | 0.00%  |

|                           |            |            |            |            |
|---------------------------|------------|------------|------------|------------|
| Total local govt. revenue | 21,543,564 | 21,424,689 | 21,852,983 | 22,615,367 |
|---------------------------|------------|------------|------------|------------|

#### State government revenue:

##### ICCB Credit Hour Grants:

|                             |           |           |           |           |
|-----------------------------|-----------|-----------|-----------|-----------|
| Cr. hr. claim-prior 2nd yr. | 195,660   | 195,765   | 195,765   | 195,765   |
| Grant rate per hour (est)   | 34.92     | 37.02     | 38.13     | 39.27     |
| Apportionment               | 6,831,538 | 7,247,066 | 7,464,478 | 7,688,413 |
| % Change                    | 2.39%     | 6.08%     | 3.00%     | 3.00%     |
| Square Footage Grant        | 84,126    | 86,932    | 89,540    | 92,226    |
|                             | NA        | 3.34%     | 3.00%     | 3.00%     |

|                           |         |         |         |         |
|---------------------------|---------|---------|---------|---------|
| ISBE-Vocational Education | 206,000 | 206,000 | 206,000 | 206,000 |
| % Change                  | -0.03%  | 0.00%   | 0.00%   | 0.00%   |

|                      |         |         |         |         |
|----------------------|---------|---------|---------|---------|
| ISBE-Adult Education | 270,000 | 315,000 | 270,000 | 270,000 |
| % Change             | -24.44% | 16.67%  | -14.29% | 0.00%   |

|          |         |         |         |         |
|----------|---------|---------|---------|---------|
| CPPTRR   | 410,675 | 433,000 | 445,990 | 459,370 |
| % Change | -4.14%  | 5.44%   | 3.00%   | 3.00%   |

|                           |           |           |           |           |
|---------------------------|-----------|-----------|-----------|-----------|
| Total state govt. revenue | 7,802,339 | 8,287,998 | 8,476,008 | 8,716,008 |
|---------------------------|-----------|-----------|-----------|-----------|

#### Federal Government

|            |       |
|------------|-------|
| Dept of Ed | 5,200 |
|------------|-------|

|  | Legal Budget<br>1998-99 | Projected<br>1999-00 | Projected<br>2000-2001 | Projected<br>2001-2002 |
|--|-------------------------|----------------------|------------------------|------------------------|
| <b>Student tuition and fees: LOW RANGE</b> |                         |                      |                        |                        |
| Tuition:                                   |                         |                      |                        |                        |
| Assumptions:                               |                         |                      |                        |                        |
| FTE enrollment/Summer                      | 2,037                   | 1,762                | 1,762                  | 1,762                  |
| FTE enrollment/Fall                        | 6,805                   | 5,886                | 5,886                  | 5,886                  |
| FTE enrollment/Spring                      | 6,246                   | 5,403                | 5,403                  | 5,403                  |
| Total FTE                                  | 13,051                  | 13,051               | 13,051                 | 13,051                 |
| Percent Change                             | 0.00%                   | 0.00%                | 0.00%                  | 0.00%                  |
| Total credit hours                         | 195,765                 | 195,765              | 195,765                | 195,765                |
| Tuition rate per hour                      | 50                      | 54                   | 58                     | 58                     |
| Credit hour tuition                        | 9,788,250               | 10,571,310           | 11,354,370             | 11,354,370             |
| Adj factor - Irreg Tuition                 | 1.33                    | 1.33                 | 1.33                   | 1.33                   |
| Refunds as % of tuition                    |                         |                      |                        |                        |
| Tuition refunds                            |                         |                      |                        |                        |
| Actual Tuition                             | 12,988,373              | 14,072,128           | 15,071,312             | 14,951,312             |
| % Change                                   | 9.77%                   | 8.34%                | 7.10%                  | -0.80%                 |
| Non-Degree tuition (net)                   | 30,000                  | 30,000               | 30,000                 | 150,000                |
| % Change                                   | -77.10%                 | 0.00%                | 0.00%                  | 400.00%                |
| Total tuition:                             | 13,018,373              | 14,102,128           | 15,101,312             | 15,101,312             |
| Fees:                                      |                         |                      |                        |                        |
| Rate per credit hour:                      | 9.55                    | 11.26                | 9.55                   | 9.55                   |
| Total fees:                                | 1,869,098               | 2,205,097            | 1,869,556              | 1,869,556              |
| % Change                                   | 142.49%                 | 17.98%               | -15.22%                | 0.00%                  |
| Total tuition and fees:                    | 14,887,471              | 16,307,225           | 16,970,868             | 16,970,868             |
| Other sources:                             |                         |                      |                        |                        |
| Sales and service fees:                    | 0                       | 0                    | 0                      | 0                      |
| % Change                                   | 0.00%                   | 0.00%                | 0.00%                  | 0.00%                  |
| Investment revenue:                        | 645,000                 | 725,000              | 725,000                | 725,000                |
| % Change                                   | -0.37%                  | 12.40%               | 0.00%                  | 0.00%                  |
| Nongovernmental grants                     | 0                       | 0                    | 0                      | 0                      |
| % Change                                   | 0.00%                   | 0.00%                | 0.00%                  | 0.00%                  |
| Other                                      | 490,284                 | 490,284              | 490,284                | 490,284                |
| % Change                                   | -13.50%                 | 0.00%                | 0.00%                  | 0.00%                  |
| Transfers (Working Cash)                   | 550,000                 | 550,000              | 550,000                | 550,000                |
| % Change                                   | -2.14%                  | 0.00%                | 0.00%                  | 0.00%                  |
| Total other sources:                       | 1,685,284               | 1,765,284            | 1,765,284              | 1,765,284              |
| Total Fund Revenue:                        | 45,918,658              | 47,785,195           | 49,065,143             | 50,067,527             |
| % Change                                   | 7.53%                   | 4.06%                | 2.68%                  | 2.04%                  |

# EXPENDITURES

|                                       | Legal Budget<br>1998-99 | Projected<br>1999-00 | Projected<br>2000-2001 | Projected<br>2001-2002 |
|---------------------------------------|-------------------------|----------------------|------------------------|------------------------|
| <b>Salaries</b>                       | 32,953,297              | 33,559,149           | 34,176,139             | 34,804,473             |
| % Change                              | 3.00%                   | 1.84%                | 1.84%                  | 1.84%                  |
| <b>Employee benefits</b>              | 4,166,501               | 4,945,637            | 5,094,006              | 5,246,826              |
| % Change                              | 1.00%                   | 18.70%               | 3.00%                  | 3.00%                  |
| <b>Contractual services</b>           | 1,684,933               | 1,684,933            | 1,853,426              | 2,038,769              |
| % Change                              | 10.00%                  | 0.00%                | 10.00%                 | 10.00%                 |
| <b>General materials and supplies</b> | 3,559,419               | 3,666,202            | 3,666,202              | 3,666,202              |
| % Change                              | 14.56%                  | 0.00%                | 0.00%                  | 0.00%                  |
| <b>Conference and meeting expense</b> | 496,615                 | 496,615              | 511,513                | 526,859                |
| % Change                              | 3.00%                   | 0.00%                | 3.00%                  | 3.00%                  |
| <b>Fixed charges</b>                  | 209,422                 | 209,422              | 215,705                | 222,176                |
| % Change                              | 3.00%                   | 0.00%                | 3.00%                  | 3.00%                  |
| <b>Utilities</b>                      | 0                       | 0                    | 0                      | 0                      |
| % Change                              | 0.00%                   | 0.00%                | 0.00%                  | 0.00%                  |
| <b>Capital Outlay</b>                 | 437,200                 | 437,200              | 437,200                | 437,200                |
| % Change                              | 0.00%                   | 0.00%                | 0.00%                  | 0.00%                  |
| <b>Other</b>                          | 953,491                 | 953,491              | 953,491                | 953,491                |
| % Change                              | 0.00%                   | 0.00%                | 0.00%                  | 0.00%                  |
| <b>Contingency</b>                    | 400,000                 | 500,000              | 500,000                | 500,000                |
| % Change                              | 0.00%                   | 25.00%               | 0.00%                  | 0.00%                  |
| <b>Transfers out</b>                  | 1,285,000               | 1,346,000            | 1,346,000              | 1,346,000              |
| % Change                              | 111.87%                 | 4.75%                | 0.00%                  | 0.00%                  |
| <b>Total Fund Expenditures</b>        | 46,145,878              | 47,798,648           | 48,753,682             | 49,741,995             |
| % Change                              | 9.34%                   | 3.58%                | 2.00%                  | 2.03%                  |
| <b>Fund Balance, July 1</b>           | \$ 12,190,043           | \$ 11,962,823        | \$ 11,949,369          | \$ 12,260,830          |
| Revenues & transfers in               | \$ 45,918,658           | \$ 47,785,195        | \$ 49,065,143          | \$ 50,067,527          |
| Sub-total                             | \$ 58,108,701           | \$ 59,748,017        | \$ 61,014,512          | \$ 62,328,357          |
| Expenditures & transfers out          | \$ 46,145,878           | \$ 47,798,648        | \$ 48,753,682          | \$ 49,741,995          |
| <b>Fund Balance, June 30</b>          | \$ 11,962,823           | \$ 11,949,369        | \$ 12,260,830          | \$ 12,586,362          |
| Fund Balance as % of Revenue:         | 26.1%                   | 25.0%                | 25.0%                  | 25.1%                  |
| <b>Fund Balance Change</b>            | \$ (227,221)            | \$ (13,453)          | \$ 311,461             | \$ 325,532             |



## PERFORMANCE MEASUREMENT

The Community Colleges in Illinois have been proactive in the area of developing performance measures to apply to all colleges in the state. The proactive stance came from the environmental scanning of what is occurring in other states. It was obvious that funding based on performance was a popular topic with legislators. The Presidents and a task force of staff have developed seven measures which are believed to determine effectiveness of the community colleges.

The following is a description of the measures, data to be used and other details for each measure. Following that is the results of the measures for FY 1999 budget preparation. Current information for FY 2000 budget is not yet available from the state.

### Statewide Goals/Measures

The overarching goal of the performance based incentive system is to improve teaching and learning. A two-tier performance based pilot model is recommended that includes: (1) measures that reflect statewide goals for community colleges and (2) district-specific measures that reflect autonomy, mission differentiation and community needs. Seven goal areas/measures are recommended:

- I. Quality of instructional and support services as measured by student satisfaction;
- II. Student educational advancement as measured by certificates or degrees earned, transfer, or continued pursuit of educational goals;
- III. Student attainment of workforce/business and industry goals as measured by employment or continued pursuit of educational goals;
- IV. Student's pursuit of upper division coursework and baccalaureate degrees as measured by the number of students transferring;
- V. Service to the population within a district as measured by the percent of citizens enrolled in courses;
- VI. Academically disadvantaged student success as measured by remedial education course completion rates; and
- VII. Ability to address local community and college needs in the areas of workforce development, technology, and responsiveness to local priorities.

The following represents each goal's weight as a percentage of the total:

|      |  |            |
|------|--|------------|
| I.   | Student Satisfaction   | 12%        |
| II.  | Student Educational Advancement                                  | 12%        |
| III. | Student Success in Employment/<br>Continued Pursuit of Education | 12%        |
| IV.  | Student Transfers  | 8%         |
| V.   | Population Served  | 8%         |
| VI.  | Academically Disadvantaged Student<br>Success                    | 8%         |
| VII. | Workforce, Technology, or Responsiveness<br>To Local Needs       | <u>40%</u> |
|      |  | 100%       |

## Illinois Community Colleges Performance Based Incentive System

### Goal Analysis and Scoring Methods

#### I. Statewide Goal: Student Satisfaction

A statewide goal of high student satisfaction is recommended to:

emphasize the importance of student feedback about satisfaction

provide important information about areas that need attention

identify exemplary services at colleges.

**Goal:** The overall goal is to have a high level of student satisfaction with courses in the major field, courses outside of the major, and with student support services.

**Goal Weight:** 12%, or 12 points

**Measure:** The measure is the percentage of students who are somewhat or very satisfied with courses in the student's major program of study, courses outside the student's major program of study, and student support programs and services. The cohort is occupational completers (Certificate and Associate Degree recipients) who responded to questions in these areas in the Occupational Graduate Follow-up Survey. The initial analysis will include three years – fiscal years 1994-1996. In subsequent years, the most recent three years of data will be used.

**Process:** ICCB staff will analyze information from the Occupational Graduates Follow-up Survey for each district and calculate a percentage for each district.

#### **Evaluation and Scoring**

**Method:** A district's student satisfaction percentage may range from 0 to 100 percent. The scoring table below indicates the number of points that a district may receive based on this percentage. A district's points are converted to a percentage (e.g., 12 points equals 12%) which is then multiplied by a percentage of the district's fiscal year 1998 total state appropriation to determine the funds allocated to the district for this goal.

| <i>0 points</i>      | <i>1 point</i> | <i>2 points</i> | <i>3 points</i> | <i>4 points</i> | <i>5 points</i> |
|----------------------|----------------|-----------------|-----------------|-----------------|-----------------|
| <i>Less than 68%</i> | <i>68-69%</i>  | <i>70-71%</i>   | <i>72-73%</i>   | <i>74-75%</i>   | <i>76-77%</i>   |

| <i>6 points</i> | <i>7 points</i> | <i>8 points</i> | <i>9 points</i> | <i>10 points</i> | <i>11 points</i> | <i>12 points</i>   |
|-----------------|-----------------|-----------------|-----------------|------------------|------------------|--------------------|
| <i>78-79%</i>   | <i>80-81%</i>   | <i>82-83%</i>   | <i>84-85%</i>   | <i>86-87%</i>    | <i>88-89%</i>    | <i>90% or more</i> |

## **II. Statewide Goal: Student Educational Advancement**

A statewide goal of student educational advancement is recommended to

emphasize the importance of identifying and communicating advancement of students through higher education

recognize that advancement in community colleges occurs through certificates and degrees and through continued pursuit of education.

### ***Goal Weight: 12%***

**Measure:** The measure is the number of advancements, i.e., students who earned a degree or certificate, transferred to another institution, or were still enrolled at the college of origin at the end of a five-year period. The initial cohort group will be first-time collegiate-level students who were enrolled in the fall of 1990 and earned at least 12 semester credit hours within four years of first enrolling (excludes remedial developmental hours). In subsequent years, the most recent available data will be used.

**Process:** ICCB staff will analyze information from a) the Community College Student Information System (Annual Enrollment and Completion files) to determine whether entering cohorts completed certificates or degrees or were still enrolled at the same college and b) the Community College and Public University Shared Data Files and available supplemental private and out-of-state institution data to determine if students transferred to other community colleges and/or universities within five years of initial entry.

**Evaluation and Scoring Method:** Each college will be allocated a specific amount per student who meets the student advancement criterion. The estimated rate for fiscal year 1998-1999 is \$6.73 per student.

## **III. Statewide Goal: Student Success in Employment/Continued Pursuit of Education**

A statewide goal of student success in employment/continued pursuit of education is recommended to

emphasize the importance of evaluating how successful each district has been in meeting workforce development needs, and

reward districts whose graduates are successfully employed or are continuing their pursuit of education at a community college or university.

**Goal:** The overall goal is to have a high level of employment/continued pursuit of education for occupational graduates.

**Goal Weight:** 12%

**Measure:** The measure is number of graduates employed or currently enrolled in college. The employment numbers will be based on information from the Illinois Department of Employment Security data base which will be adjusted for out-of-state employment using a percentage factor derived from the Occupational Graduates Follow-Up Survey, occupational completers (Certificate and Associate Degree recipients). The Community College Student Information System (Annual Enrollment files), Public University Shared Data Files, and supplemental files for private and out-of-state institutions will be used to determine whether graduates are still enrolled in college.

**Process:** ICCB staff will analyze information from the various data files to derive the number of graduates employed or continuing to pursue college education.

**Evaluation and Scoring Method:** Each college will be allocated a specific amount per student who met the goal criterion, that is was employed or continuing his or her education. The estimated rate for fiscal year 1999 is \$9.13

#### **IV. Statewide Goal: Student Transfer**

A statewide goal of student transfer is recommended to

- emphasize the importance of students' pursuit of upper level courses and the baccalaureate degree for students interested in transferring, and

- recognize the importance of articulation among two-year colleges and four-year institutions.

**Goal:** The overall goal is to have a high level of community college student transfers for students who enroll in baccalaureate/transfer programs.

**Goal Weight:** 8%

**Measure:** The measure is the number of transfers at the end of a five-year period using the Illinois Transfer Rate model which is the State's official transfer rate calculation. The model is based on entering students in a fall term who complete a minimum of 12 college-level credits in baccalaureate/transfer programs (remedial credit are excluded from the 12 credit hour threshold) at a single community college within four years of entering that particular college. Students are counted when they transfer to a four-year institution.

The time frame is transfer within five years of initial enrollment year. The initial cohort for transfer students is students who entered in fall 1990. In subsequent years, the most recent data will be used.

**Process:** ICCB staff will analyze information from the Higher Education Shared Data File to determine each college's transfers. Actual statistics are used for in-state public universities and all out-of-state four year institutions, and an adjustment factor is used based on the percent of transfers accounted for by in-state private institutions as calculated from information contained in the IBHE Transfer Data for fiscal year 1994.

**Evaluation and Scoring Method:** Each college will be allocated a specific amount per transfer who met the goal criterion. The estimated rate for fiscal year 1999 is \$10.27.

#### **V. Statewide Goal: Population Served**

A statewide goal of population served is recommended to emphasize the importance of providing access and services to the population within the district.

**Goal:** The overall goal is to have a high percentage of the population enrolled in community college courses.

**Goal Weight:** 8%, or 8 points

**Measure:** The measure is percentage of population (per thousand) within a district enrolled in state reimbursable courses. The measure is calculated based on the average credit enrollments for a three-year period and the latest population statistics. For the 1999 allocation, the three-year enrollment average will be based on fiscal years 1994-1996, and the population statistics reflect 1996 estimates. In subsequent years, the most recent data will be used.

**Process:** ICCB staff will analyze information from the Annual (Credit) Enrollment Submission to determine, for the most recent three years, each college's average annual enrollments. (Note: While these enrollment data include out-of-district enrollments, they were viewed to be the best proxy for population served.) The latest population counts by district will be used to calculate the number served.

**Evaluation and Scoring Method:** The scoring table below indicates the number of points that a district may receive based on results. A district's points are converted to a percentage (e.g., 8 points equals 8%) which is then multiplied by a percentage of the district's fiscal year 1998 total state appropriation to determine the funds that will be allocated to the district for this goal.

|         |          |          |          |
|---------|----------|----------|----------|
| 1 point | 2 points | 3 points | 4 points |
| 0-9%    | 10-19%   | 20-29%   | 30-39%   |

|          |          |          |          |
|----------|----------|----------|----------|
| 5 points | 6 points | 7 points | 8 points |
| 40-49%   | 50-59%   | 60-69%   | 70-79%   |

#### **VI. Statewide Goal: Academically Disadvantaged Student Success**

A statewide goal of academically disadvantaged student success is recommended to:

recognize the importance of serving academically disadvantaged students, and

emphasize the importance of students' persistence in completing remedial courses designed to enable them to further their education and work force skills.

**Goal:** The overall goal is to have a high percentage of the academically disadvantaged students complete remedial courses.

**Goal Weight:** 8%, or 8 points

**Measure:** The measure is percentage of remedial hours earned of the remedial hours attempted for a fiscal year. The measure is calculated by dividing total remedial hours earned by remedial hours attempted. For the 1999 allocation, fiscal year 1996 enrollments will be used.

**Process:** ICCB staff will analyze information from the most recent Annual (Credit) Enrollment and Completion Submission to determine each college's percentage.

**Evaluation and Scoring Method:** The category is assigned 8 points. The scoring table below indicates the number of points that a district may receive based on results. A district's points are converted to a percentage (e.g., 8 points equals 8%) which is then multiplied by a percentage of the district's fiscal year 1998 total state appropriation to determine the funds that will be allocated to the district for this goal.

|               |         |          |          |
|---------------|---------|----------|----------|
| 0 points      | 1 point | 2 points | 3 points |
| Less than 48% | 48-50%  | 51-53%   | 54-56%   |

|          |          |          |          |               |
|----------|----------|----------|----------|---------------|
| 4 points | 5 points | 6 points | 7 points | 8 points      |
| 57-59%   | 60-62%   | 63-65%   | 66-68%   | More than 68% |

### **VII. Statewide Goal: District-Based Component**

A district-based component is recommended to

recognize that institutions and communities are at different levels in implementing various initiatives;

address local needs to improve teaching and learning;

emphasize local variations in emphasis and current needs in the areas of workforce development, technology, or responsiveness to local needs;

allow districts flexibility in selecting goals based on community needs; and

encourage innovation and creativity.

**Goal:** Each district will identify one goal area of workforce development, technology, or responsiveness to local needs.

**Goal Weight:** 40%, or 40 points

**Measure:** Each district will specify

- a) a specific goal area of workforce development, technology, or responsiveness to local needs
- b) a plan to achieve specific objectives in that goal area;
- c) baseline data that illustrates current status; and
- d) benchmarks that indicate progress in achieving the objectives. Benchmarks should be projected for four years.

In response to colleges' concerns about data burdens, these plans for reporting on goals will be incorporated into PQP, and other information reporting will be substantially reduced from PQP so that the overall reporting should not increase.

**Process:** Each district will identify a) a goal to improve teaching and learning in one area of workforce development, technology, or responsiveness to local needs; b) a plan to achieve objectives in that goal area; c) baseline data that illustrates current status; and d) benchmarks that indicate progress in achieving the goal. Benchmarks would be projected for four fiscal years and included in the PQP submission.

Three review panels (workforce development, technology, and responsiveness to local needs) will be appointed by the Presidents' Council. The Advisory Committee has suggested that individuals from colleges and ICCB with expertise in the respective areas of institutional research, technology, workforce development, and responsiveness to local needs participate in the various panels and evaluate district submissions.

**Evaluation and Scoring Method:** Each review panel will evaluate all submissions in the respective areas in each fiscal year.

**1998-1999:** Districts will submit information identifying goal area, objectives, plan to achieve objective, and measurable benchmarks. The Review Panels will evaluate the appropriateness of plan and benchmarks.

**1999-2000:** Colleges will submit in the PQP, a status report of activities implemented to achieve the objectives. The respective review panel will evaluate the appropriateness of institutional efforts as reported in the PQP. The Review Panels will use a four quadrant scale: no effort (0 points); some effort (33% of the points for this goal); good effort (66% of the points for this goal); exceptional effort (100% of the points for this goal.)



**2000-01 through 2001-02:** Colleges will submit, in the PQP, a status report of activities implemented to achieve the objectives and report benchmarks. The respective review panel will evaluate institutional efforts and the improvement of benchmark data over the baseline. The Review Panel will evaluate the district-based component in the PQP Submissions using a four quadrant scale: no effort (0 points); some effort (33% of the points for this goal); good effort (66% of the points for this goal); exceptional effort (100% of the points for this goal).

***Summary of Review Panel Evaluation***

98-99      99-00      00-01      01-02

|   |   |   |   |   |
|---|---|---|---|---|
| <b>Submission of Plan and Benchmarks</b>                        | X |   |   |   |
| <b>Evidence of Efforts</b>                                      |   | X |   |   |
| <b>Appropriateness of Efforts and Improvement over Baseline</b> |   |   | X | X |

### Fiscal Year 1999 Scoring on Performance Indicators

| <u>College Name</u> | <u>Goal #1</u><br><u>Student</u><br><u>Satisfaction</u><br><u>3 Yr. Ave.</u> | <u>Goal #2</u><br><u>Student</u><br><u>Advance-</u><br><u>ment</u> | <u>Goal #3</u><br><u>Stu. Success</u><br><u>Employment/</u><br><u>Cont. Educ.</u> | <u>Goal #4</u><br><u>Student</u><br><u>Transfers</u> | <u>Goal #5</u><br><u>Population</u><br><u>Served</u><br><u>per 1000</u> | <u>Goal #6</u><br><u>Remedial</u><br><u>Course</u><br><u>Completion</u> |
|---------------------|--|--|---|--|---|---|
| Belleville          | 82   | 772  | 1,026   | 343  | 63  | 65  |
| Black Hawk          | 79   | 709  | 347   | 310  | 63  | 59  |
| Chicago             | 83   | 2,073  | 2,262   | 830  | 58  | 70  |
| Danville            | 90   | 259  | 158   | 143  | 49  | 64  |
| DuPage              | 85   | 1,769  | 909   | 963  | 64  | 52  |
| Elgin               | 79   | 233  | 424   | 279  | 63  | 59  |
|                     |  |  |   |  |   |   |
| Heartland           | 82   | 312  | 35  | 65   | 27  | 54  |
| Highland            | 89   | 195  | 98  | 128  | 82  | 55  |
| Illinois Central    | 84   | 760  | 612   | 313  | 55  | 63  |
| Illinois Eastern    | 89   | 659  | 609   | 231  | 224   | 62  |
| Illinois Valley     | 86   | 323  | 275   | 204  | 45  | 63  |
| Joliet              | 81   | 1,318  | 349   | 756  | 44  | 84  |
| Kankakee            | 89   | 196  | 218   | 83   | 79  | 72  |
| Kaskaskia           | 83   | 277  | 281   | 115  | 50  | 69  |
| Kishwaukee          | 89   | 180  | 182   | 90   | 66  | 53  |
| Lake County         | 89   | 645  | 421   | 349  | 49  | 60  |
| Lake Land           | 95   | 506  | 378   | 219  | 51  | 69  |
| Lewis & Clark       | 82   | 368  | 335   | 168  | 43  | 77  |
| Lincoln Land        | 84   | 556  | 380   | 365  | 56  | 60  |
| Logan               | 93   | 427  | 246   | 177  | 66  | 72  |
| McHenry             | 87   | 172  | 228   | 125  | 60  | 60  |
| Metropolitan        | 84   | 38   | 57  | 8  | 28  | 69  |
| Moraine Valley      | 81   | 1,319  | 527   | 697  | 58  | 64  |
| Morton              | 82   | 249  | 163   | 96   | 49  | 60  |
| Oakton              | 86   | 652  | 286   | 413  | 62  | 64  |
| Parkland            | 88   | 688  | 452   | 310  | 61  | 68  |
| Prairie State       | 87   | 370  | 248   | 189  | 49  | 86  |
| Rend Lake           | 88   | 460  | 265   | 170  | 104   | 86  |
| Richland            | 82   | 171  | 119   | 93   | 49  | 63  |
| Rock Valley         | 85   | 464  | 413   | 335  | 48  | 49  |
| Sandburg            | 81   | 226  | 163   | 129  | 47  | 66  |
| Sauk Valley         | 89   | 243  | 195   | 116  | 45  | 66  |
| Shawnee             | 89   | 156  | 156   | 65   | 64  | 81  |
| South Suburban      | 75   | 584  | 485   | 199  | 63  | 71  |
| Southeastern        | 91   | 369  | 273   | 116  | 103   | 56  |
| Spoon River         | 86   | 123  | 90  | 65   | 54  | 63  |
| Triton              | 80   | 1,102  | 735   | 481  | 100   | 58  |
| Waubensee           | 81   | 323  | 386   | 139  | 54  | 69  |
| Wood                | 87   | 174  | 187   | 59   | 43  | 64  |
| State Averages      | 85   | 526  | 387   | 255  | 62  | 65  |

Excerpted from: Report of the Advisory Committee On A Performance Based Incentive System ICCB May 1998

## BOARD BUDGET GUIDELINES

1. The Board recognizes that the impact of tax caps became an economic reality for Harper College in the Summer of 1996, when actual tax collections were down \$1,900,000 from the budgeted levels for Fiscal Year 95-96 and the Fiscal Year 96-97 budgeted tax revenues needed to be adjusted down by \$600,000 for the final budget.
2. The Board recognizes that conservative long-range projections show that, without intervention, the Education Fund and the Operations and Maintenance Fund balances will be used up in the near future.
3. The Board recognizes the need for its intervention to both increase revenues and to control costs. The Board further recognizes that recreating Harper, within the new economic realities will require cooperation and collaboration between and among all of the constituencies to minimize disruption on campus.
4. The Board desires that the administration work with the college community to develop a mechanism to link college priorities to the economic realities and accepts a concept of prioritizing functions of the college and then allowing planned attrition, reorganization and other creative solutions to be the primary cost containment effort.
5. The Board target for the fund balance in each of the operational funds (Education Fund and Operations and Maintenance Fund) is 15 percent. The Board desires to have a balanced budget for day-to-day operational items, but will consider using fund balance for special initiatives that may be proposed and which the Board determines are worthy of this special initiative status.
6. The Board recognizes that the impact of the property tax cap will mean that students will have to assume a larger share of increased expenses than in the past.
7. The Board recognizes that a tuition philosophy which defines the student share is necessary and has decided that the target should be 20 percent of per capita costs. The Board recognizes that it may take a number of years to attain the minimum goal.
8. The Board recognizes that referendums for capital projects and operating costs may be in the college's future.
9. The Board recognizes that continued work with legislators for funding of major capital projects is necessary. The Board will work to seek Harper's fair share of state funds for operations.
10. The Board recognizes that the management of a \$60,000,000, operational funds budget in a dynamic environment is a challenge. The Board expects overall final expenses to be close to budgeted expenses. The Board also expects to be notified about unforeseen significant variations for purposes of approval/disapproval.

## **LONG-TERM ENROLLMENT PROJECTIONS**

Two categories of assumptions are used to generate enrollment projections: district demographics and Harper programs/marketing strategies. Each category is discussed below.

### **District Demographic Assumptions**

- The resident adult population will increase by 1.0% to 375,549 from 1998 to 2005.
- Harper will continue to enroll approximately 30% of the high school seniors within the first three years of high school graduation.
- The pool of high school seniors will increase 10.9 percent to 7,026 between 1998 to 2005.
- Harper full-time equivalent students (FTE) are projected to increase 8.6% from 1998 to 2005.
- Students under 21 years of age will continue to remain enrolled at the same rate they do currently. (As a percentage of total)
- Students 21 years of age and over will continue to remain enrolled at the same rate they do currently. (As a percentage of total)
- Full-time and part-time students will continue carrying the same credit load that they carry currently.

### **Harper Program/Marketing Strategies**

- The scheduling of classes will be modified to meet community/learner needs.
- The College curriculum will diversify to more "in demand" technology course offerings.
- A strategic marketing plan will better position the College to meet the changing needs of the community.
- Competition in the market place will continue to intensify.

### **Additional Enrollment Projection Factors**

Major consideration needs to be given to other factors which will likely influence the enrollment projections over the next decade.

- The demand for workforce training and education programs and services will continue to increase each year due to the rapid rate of technological change and global competitiveness.
- Corporate service related program demands will increase.
- Stability of regional economy directly impacts enrollment.
- The College will continue to support and encourage educational partnerships with business and industry.

New shifts in careers and workforce mix will have a major impact on enrollment in the occupational and career related areas

- Federal initiatives such as tax benefit legislation for education and welfare reform legislation will be influential.
- New Illinois Articulation Initiative (IAI) General Education requirements will impact course demand.
- Corporate training demands will bring more post four-year degree students to the College.
- Educational Services Agreement policies of the College will continue to positively impact outreach to employees in the district.
- Employment base of the district: Number of businesses - 30,836; number of employees 418,140; and the unemployment rate for northwest suburban area (2.7% - 1998) influence enrollment.

According to NIPC total employment in the six county regions increased by 21% between 1970 and 1990. Suburban employment, however, increased by 80% while employment in the city of Chicago declined by 21% increasing demand for training and education.

## COLLEGE AND ICCB

Harper College is one of the 49 colleges that makes up the Illinois Community College System. The Illinois Community College Board (ICCB) is the coordinating board of community colleges. ICCB's mission is to "administer the Public Community College in a manner that maximizes the ability of the 40 community college districts to serve their communities, promotes cooperation within the system, and accommodate those state of Illinois initiatives that are appropriate for community colleges."

The College's relationship with ICCB revolves around reporting, finance and policy. In the area of reporting, College staff work closely with ICCB staff to prepare and submit the required state reports on a timely basis. The required reports and the reporting due dates are established on a working calendar at the beginning of each fiscal year. Examples of reports include Program review/PQP, Term course enrollment data, uniform financial report, and non-credit course enrollment survey.

The policy and finance areas are similar in that both fall within the ICCB's mission of administering the Public Community College Act. The ICCB seeks advice from all its constituent groups in establishing policies necessary to implement state statutes. Bodies such as the Illinois Presidents' Council and Illinois Community College Faculty Association play a significant role in shaping policy.

## **Basis of Accounting**

The accounting policies of William Rainey Harper College – Community District No. 512 (the College) conform to generally accepted accounting principles applicable to Government units and Illinois Community Colleges. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing accounting and financial reporting principles.

The modified accrual basis of accounting is the practice used for budgeting and accounting for the funds below.

- The Education Fund and the Operations and Maintenance Fund are considered the general operating funds of the College.
- The Audit Fund, Restricted Purposes Fund, Liability, Protection, and Settlement Fund are funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.
- The Bond and Interest Fund is restricted to account for the accumulation of resources for and the payment of principal, interest and related costs.
- The Operations and Maintenance Fund (Restricted) and the Bond Proceeds Fund are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

The Auxiliary Enterprises Fund is used to account for operations that are financed and operated in a manner similar to private business enterprise. The departmental operations of the bookstore, cafeteria and flower shop follow the accrual basis of accounting.

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## ALL FUNDS

|  | <u>Education (01)</u> | <u>Operations &amp;<br/>Maintenance (02)</u> | <u>O&amp;M<br/>Restricted (03)</u> | <u>Auxiliary<br/>Enterprises (05)</u> | <u>Bond &amp;<br/>Interest (04)</u> |
|--|-----------------------|--|------------------------------------|---------------------------------------|-------------------------------------|
| <b>REVENUES</b>                                  |                       |  |                                    |                                       |                                     |
| Local government                                 | \$ 21,914,690         | \$ 9,099,766                                 | \$ 1,323,794                       | \$ -                                  | \$ 2,665,640                        |
| State government                                 | 8,269,672             | 233,576                                      | 100,952                            | -                                     | -                                   |
| Federal government                               | 5,200                 | -  | -                                  | -                                     | -                                   |
| Tuition & fees                                   | 16,334,224            | -  | -                                  | 8,920,499                             | -                                   |
| Other sources                                    | 769,000               | 100,000                                      | 65,000                             | 8,057,975                             | 100,000                             |
| Transfers  | 550,000               | 205,000                                      | -                                  | 335,000                               | 220,500                             |
| <b>Total revenue</b>                             | <b>\$ 47,842,786</b>  | <b>\$ 9,638,342</b>                          | <b>\$ 1,489,746</b>                | <b>\$ 17,313,474</b>                  | <b>\$ 2,986,140</b>                 |
| <b>EXPENDITURES</b>                              |                       |  |                                    |                                       |                                     |
| Instruction                                      | \$ 23,219,251         | \$ -   | \$ -                               | \$ -                                  | \$ -                                |
| Academic support                                 | 2,732,763             | -  | -                                  | 58,875                                | -                                   |
| Student service                                  | 5,189,975             | -  | -                                  | 879,122                               | -                                   |
| Public service                                   | 181,477               | -  | -                                  | 6,971,331                             | -                                   |
| Operation & maintenance                          | -                     | 6,669,210                                    | -                                  | -                                     | -                                   |
| Institutional support                            | 15,259,320            | 5,669,132                                    | 6,394,317                          | 428,679                               | 2,706,656                           |
| Independent operations                           | -                     | -  | -                                  | 5,545,060                             | -                                   |
| Transfers  | 1,260,000             | -  | -                                  | 220,500                               | -                                   |
| <b>Total expenditures</b>                        | <b>\$ 47,842,786</b>  | <b>\$ 12,338,342</b>                         | <b>\$ 6,394,317</b>                | <b>\$ 14,103,567</b>                  | <b>\$ 2,706,656</b>                 |
| <b>REVENUES OVER<br/>(UNDER EXPENDITURES) \$</b> |                       |  |                                    |                                       |                                     |
|  | <b>-</b>              | <b>\$ (2,700,000)</b>                        | <b>\$ (4,904,571)</b>              | <b>\$ 3,209,907</b>                   | <b>\$ 279,484</b>                   |
| <b>PROJECTED FUND</b>                            |                       |  |                                    |                                       |                                     |
| <b>BALANCE June 30, 1999</b>                     | <b>13,689,424</b>     | <b>6,064,230</b>                             | <b>7,247,160</b>                   | <b>2,482,884</b>                      | <b>2,392,541</b>                    |
| <b>PROJECTED FUND</b>                            |                       |  |                                    |                                       |                                     |
| <b>BALANCE June 30, 2000</b>                     | <b>\$ 13,689,424</b>  | <b>\$ 3,364,230</b>                          | <b>\$ 2,342,589</b>                | <b>\$ 5,692,791</b>                   | <b>\$ 2,672,025</b>                 |

**Note:**

All decreases in fund balance were planned and the money reserved in prior years. The following footnotes indicate the designated use of the money in the current year.

- 1 \$2,500,000 for a portion of the College's match for the Conference Center and Theater; \$200,000 is for capital projects budgeted in 1998-99, but not completed and therefore funds were not expended.
- 2 \$2,500,000 for a portion of the College's match for the Conference Center and Theater; \$904,571 Life Safety projects and savings from prior years; \$1,500,000 for parking lots financed by prior year bond sale.
- 3 \$681,100 for payments to early retirees, revenue was generated in 1996 from a bond sale; \$600,000 for Technology Plan implementation budgeted in 1998-99, but not completed and therefore funds not expended; \$1,000,000 for new Technology Plan items financed by prior year bond sale; \$89,146 due to funds granted in prior years, but not expended.
- 4 Planned use of funds, if additional audit consulting engagement is required. Monies from this fund can be used only for audit related expenses.

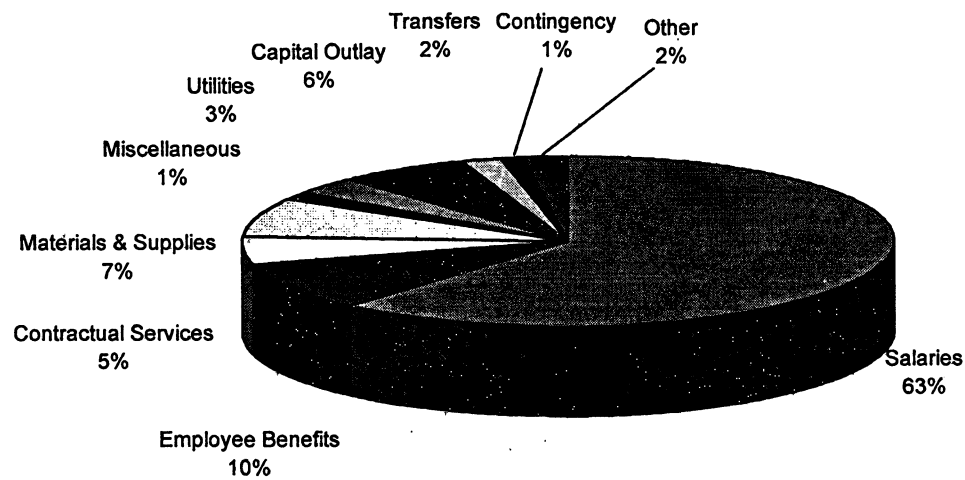
# ALL FUNDS

|                                       | <u>Restricted</u><br><u>Purposes (06)</u> | <u>Audit (11)</u> | <u>Liability</u><br><u>Protection (12)</u> | <u>Combined</u> |
|---------------------------------------|---|-------------------|--|-----------------|
| REVENUES                              |   |                   |  |                 |
| Local government                      | \$ -                                      | \$ 63,500         | \$ 1,254,560                               | \$ 36,321,950   |
| State government                      | 6,286,231                                 | -                 | -  | 14,890,431      |
| Federal government                    | 2,758,236                                 | -                 | -  | 2,763,436       |
| Tuition & fees                        | -   | -                 | -  | 25,254,723      |
| Other sources                         | 701,124                                   | 5,000             | 140,000                                    | 9,938,099       |
| Transfers                             | 750,000                                   | -                 | -  | 2,060,500       |
|                                       | <hr/>                                     |                   |  |                 |
| Total revenue                         | \$ 10,495,591                             | \$ 68,500         | \$ 1,394,560                               | \$ 91,229,139   |
|                                       | <hr/>                                     |                   |  |                 |
| EXPENDITURES                          |   |                   |  |                 |
| Instruction                           | \$ 887,655                                | \$ -              | \$ -                                       | \$ 24,106,906   |
| Academic support                      | 450,325                                   | -                 | -  | 3,241,963       |
| Student service                       | 451,073                                   | -                 | -  | 6,520,170       |
| Public service                        | 525,294                                   | -                 | -  | 7,678,102       |
| Operation & maintenance               | -   | -                 | 342,990                                    | 7,012,200       |
| Institutional support                 | 10,501,490                                | 89,000            | 1,024,505                                  | 42,073,099      |
| Independent operations                | -   | -                 | -  | 5,545,060       |
| Transfers                             | 50,000                                    | -                 | -  | 1,530,500       |
|                                       | <hr/>                                     |                   |  |                 |
| Total expenditures                    | \$ 12,865,837                             | \$ 89,000         | \$ 1,367,495                               | \$ 97,708,000   |
|                                       | <hr/>                                     |                   |  |                 |
| REVENUES OVER<br>(UNDER EXPENDITURES) | \$ (2,370,246)                            | \$ (20,500)       | \$ 27,065                                  | \$ (6,478,861)  |
| PROJECTED FUND                        |   |                   |  |                 |
| BALANCE June 30, 1999                 | 3,963,087                                 | 99,350            | 3,141,576                                  | 39,080,252      |
|                                       | <hr/>                                     |                   |  |                 |
| PROJECTED FUND                        |   |                   |  |                 |
| BALANCE June 30, 2000                 | \$ 1,592,841                              | \$ 78,850         | \$ 3,168,641                               | \$ 32,601,391   |
|                                       | <hr/>                                     |                   |  |                 |

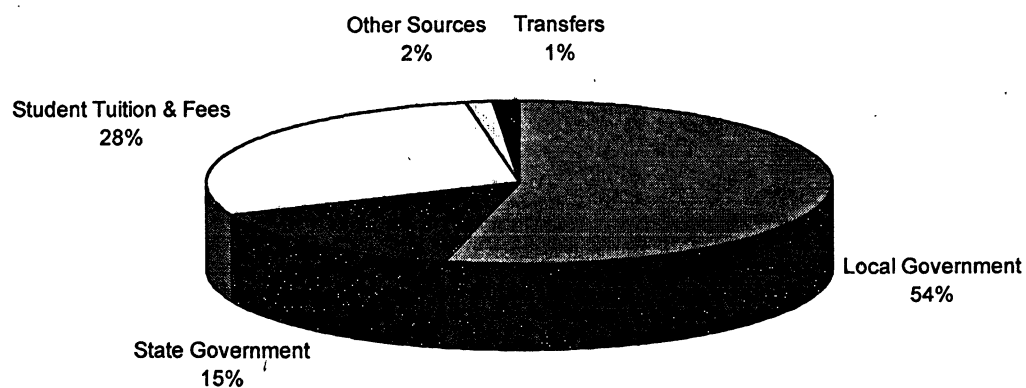
## OPERATING FUNDS

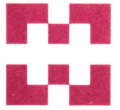
|   | <u>Education (01)</u> | <u>Operations &amp; Maintenance (02)</u> | <u>Combined</u>      |
|---|-----------------------|--|----------------------|
| <b>REVENUES</b>                                 |                       |  |                      |
| Local government                                | \$ 21,914,690         | \$ 9,099,766                             | \$ 31,014,456        |
| State government                                | 8,269,672             | 233,576                                  | 8,503,248            |
| Federal government                              | 5,200                 | -  | 5,200                |
| Tuition & fees                                  | 16,334,224            | -  | 16,334,224           |
| Other sources                                   | 769,000               | 100,000                                  | 869,000              |
| Transfers In                                    | 550,000               | 205,000                                  | 755,000              |
|   | <hr/>                 |  |                      |
| Total revenue                                   | \$ 47,842,786         | \$ 9,638,342                             | \$ 57,481,128        |
| <b>EXPENDITURES</b>                             |                       |  |                      |
| Instruction                                     | \$ 23,219,251         | \$ -                                     | \$ 23,219,251        |
| Academic support                                | 2,732,763             | -  | 2,732,763            |
| Student service                                 | 5,189,975             | -  | 5,189,975            |
| Public service                                  | 181,477               | -  | 181,477              |
| Operation & maintenance                         | -                     | 6,669,210                                | 6,669,210            |
| Institutional support                           | 15,259,320            | 5,669,132                                | 20,928,452           |
| Transfers                                       | 1,260,000             | -  | 1,260,000            |
|   | <hr/>                 |  |                      |
| Total expenditures                              | \$ 47,842,786         | \$ 12,338,342                            | \$ 60,181,128        |
| <b>REVENUES OVER<br/>(UNDER EXPENDITURES)</b>   |                       |  |                      |
|   | \$ -                  | \$ (2,700,000)                           | \$ (2,700,000)       |
| <b>PROJECTED FUND<br/>BALANCE June 30, 1999</b> |                       |  |                      |
|   | 13,689,424            | 6,064,230                                | 19,753,654           |
| <b>PROJECTED FUND<br/>BALANCE June 30, 2000</b> |                       |  |                      |
|   | <u>\$ 13,689,424</u>  | <u>\$ 3,364,230</u>                      | <u>\$ 17,053,654</u> |

## OPERATING FUNDS EXPENDITURES BY OBJECT



## OPERATING FUNDS REVENUES BY OBJECT





EDUCATION FUND

## **EDUCATION FUND (0100-000-000)**

The Education Fund is established by Section 103-1 of The Illinois Public Community College Act. The statutory maximum tax rate for the Education Fund is 75 cents per \$100 of equalized assessed valuation for community college districts in cities with less than 500,000 inhabitants.

The Education Fund is used to account for the revenues and expenditures of the academic and service programs of the College. It includes the cost of instructional, administrative, and professional salaries; supplies and equipment; library books and materials; maintenance of instructional and administrative equipment; and other costs pertaining to the educational program of the College. (See Sections 103-20.3 and 107-18 of the Illinois Public Community College Act.)

The local Board of Trustees may make a determination within the budget for the distribution of unrestricted revenues other than local property taxes among the operating funds, i.e., the Education Fund, the Operations and Maintenance Fund, and the Public Building Commission Operation and Maintenance Fund.

# EDUCATION FUND OVERVIEW

## REVENUES

|                         |            |            | % OF TOTAL |
|-------------------------|------------|------------|------------|
| LOCAL GOVERNMENT        |            |            |            |
| Current taxes           |            |            |            |
|                         | \$         | 21,914,690 | 45.81%     |
| STATE GOVERNMENT        |            |            |            |
| ICCB Credit Hour Grants | 7,311,672  |            |            |
| CPPRT                   | 433,000    |            |            |
| ISBE                    | 525,000    | 8,269,672  | 17.29%     |
| FEDERAL GOVERNMENT      |            |            |            |
|                         |            | 5,200      | 0.01%      |
| STUDENT TUITION & FEES  |            |            |            |
| Tuition                 | 14,072,126 |            |            |
| Fees                    | 2,232,098  |            |            |
| Other                   | 30,000     | 16,334,224 | 34.14%     |
| OTHER SOURCES           |            |            |            |
| Interest on Investments | 725,000    |            |            |
| Other                   | 44,000     | 769,000    | 1.61%      |
| TRANSFERS               |            |            |            |
|                         |            | 550,000    | 1.15%      |
| TOTAL REVENUES          | \$         | 47,842,786 | 100.00%    |

## EXPENDITURES BY ACTIVITY

|                                   |            |            |         |
|-----------------------------------|------------|------------|---------|
| INSTRUCTION                       | 23,219,251 |            | 48.53%  |
| ACADEMIC SUPPORT                  | 2,732,763  |            | 5.71%   |
| STUDENT SERVICES                  | 5,189,975  |            | 10.85%  |
| PUBLIC SERVICES                   | 181,477    |            | 0.38%   |
| INSTITUTIONAL SUPPORT             | 15,259,320 |            | 31.89%  |
| TRANSFERS                         | 1,260,000  |            | 2.63%   |
| TOTAL EXPENDITURES                |            | 47,842,786 | 100.00% |
| REVENUE OVER (UNDER) EXPENDITURES | \$         | -          |         |



# EDUCATION FUND COMPARISON

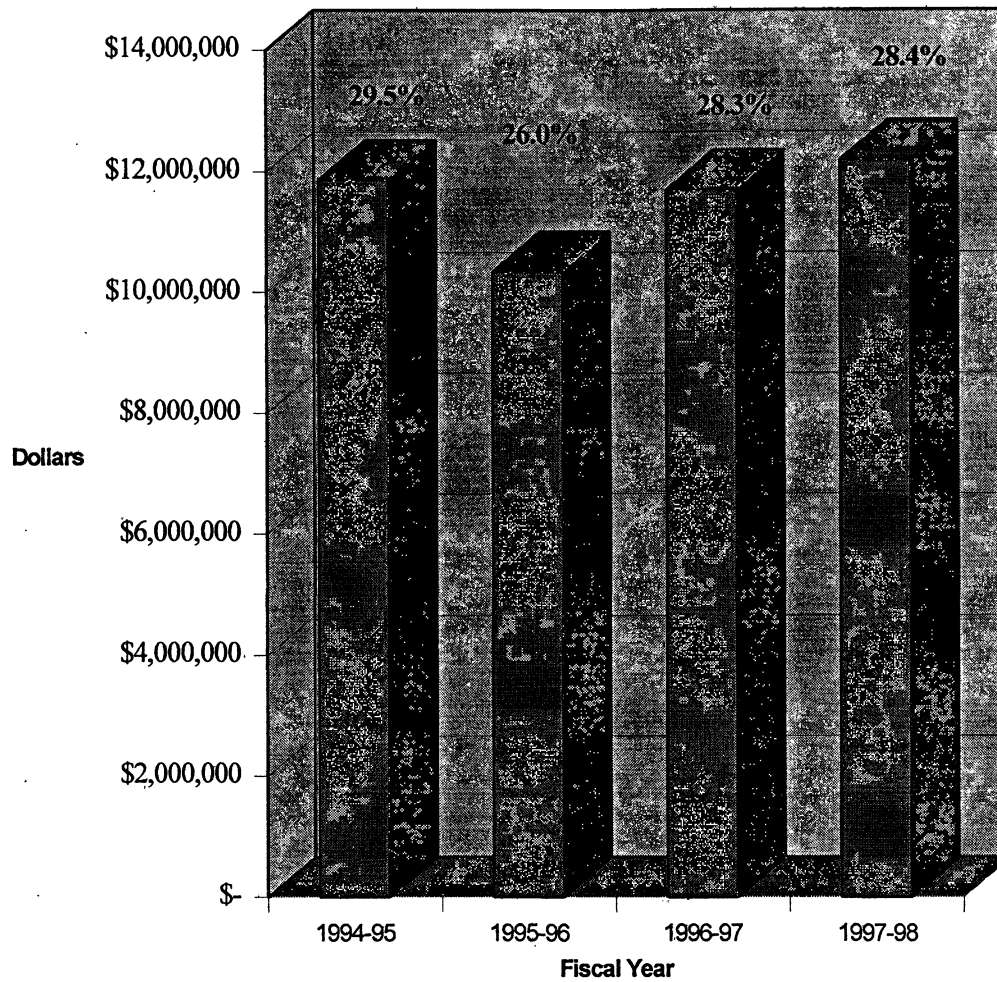
|                                       | 1994-95              | 1995-96              | 1996-97              | 1997-98              |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|
| <b>REVENUES</b>                       |                      |                      |                      |                      |
| Local Government                      | \$ 20,772,641        | \$ 18,592,895        | \$ 19,411,645        | \$ 20,109,168        |
| State Government                      | 7,299,020            | 7,661,250            | 7,590,835            | 7,670,073            |
| Federal Government                    |                      |                      |                      | 5,617                |
| Tuition & fees                        | 10,362,081           | 11,188,516           | 12,056,495           | 12,734,443           |
| Other sources                         | 1,756,452            | 2,271,542            | 2,211,663            | 2,414,340            |
| Total revenue                         | <u>\$ 40,190,194</u> | <u>\$ 39,714,203</u> | <u>\$ 41,270,638</u> | <u>\$ 42,933,641</u> |
| <b>EXPENDITURES</b>                   |                      |                      |                      |                      |
| Instruction                           | 20,868,788           | 22,604,422           | 22,604,998           | 23,257,553           |
| Academic support                      | 2,405,991            | 2,636,033            | 2,588,925            | 2,640,392            |
| Student service                       | 3,917,498            | 4,404,115            | 4,506,986            | 5,053,046            |
| Public service/Cont. Ed               | 168,691              | 185,119              | 165,431              | 162,902              |
| General administration                | 1,620,574            | 1,979,870            | -                    | 2,519,303            |
| Institutional support                 | 8,986,914            | 7,694,195            | 9,874,891            | 8,192,527            |
| Transfers                             | 405,873              | 1,257,396            | 527,808              | 606,494              |
| Total expenditures                    | <u>\$ 38,374,329</u> | <u>\$ 40,761,150</u> | <u>\$ 40,269,039</u> | <u>\$ 42,432,217</u> |
| REVENUES OVER<br>(UNDER EXPENDITURES) | \$ 1,815,865         | \$ (1,046,947)       | \$ 1,001,599         | \$ 501,424           |
| <b>BEGINNING FUND</b>                 |                      |                      |                      |                      |
| BALANCE June 30:                      | <u>\$ 10,037,575</u> | <u>\$ 11,391,823</u> | <u>\$ 10,686,325</u> | <u>\$ 11,684,287</u> |
| <b>PROJECTED FUND</b>                 |                      |                      |                      |                      |
| BALANCE June 30:                      | <u>\$ 11,853,440</u> | <u>\$ 10,344,876</u> | <u>\$ 11,687,924</u> | <u>\$ 12,185,711</u> |

Note: FY 1997-98 beginning fund balance is restated

# FISCAL YEAR COMPARISON

|  | BUDGET FY 1998-99           | BUDGET FY 1999-00           | % Change From<br>Prior Year |
|--|-----------------------------|-----------------------------|-----------------------------|
| REVENUES                                       |                             |                             |                             |
| Local government                               | \$ 21,747,594               | \$ 21,914,690               | 1%                          |
| State government                               | 7,807,160                   | 8,269,672                   | 6%                          |
| Federal government                             | 5,200                       | 5,200                       | 0%                          |
| Tuition & fees                                 | 14,897,419                  | 16,334,224                  | 10%                         |
| Other sources                                  | 1,135,284                   | 769,000                     | -32%                        |
| Transfers                                      | 550,000                     | 550,000                     | 0%                          |
| Total revenue                                  | <u>\$ 46,142,657</u>        | <u>\$ 47,842,786</u>        | <u>4%</u>                   |
| EXPENDITURES                                   |                             |                             |                             |
| Instruction                                    | 23,128,612                  | 23,219,251                  | 0%                          |
| Academic support                               | 2,692,249                   | 2,732,763                   | 2%                          |
| Student service                                | 4,965,704                   | 5,189,975                   | 5%                          |
| Public service/Cont. Ed.                       | 174,573                     | 181,477                     | 4%                          |
| Institutional support                          | 13,896,519                  | 15,259,320                  | 10%                         |
| Transfers                                      | 1,285,000                   | 1,260,000                   | -2%                         |
| Total expenditures                             | <u>\$ 46,142,657</u>        | <u>\$ 47,842,786</u>        | <u>4%</u>                   |
| REVENUES OVER<br>(UNDER EXPENDITURES)          | \$ -                        | \$ -                        |                             |
| BEGINNING FUND BAL.<br>BALANCE June 30:        | <u>\$ 12,185,711</u>        | <u>\$ 12,185,711</u>        | <u>0%</u>                   |
| PROJECTED ENDING FUND BAL.<br>BALANCE June 30: | <u><u>\$ 12,185,711</u></u> | <u><u>\$ 12,185,711</u></u> | <u><u>0%</u></u>            |

## FUND BALANCE HISTORY



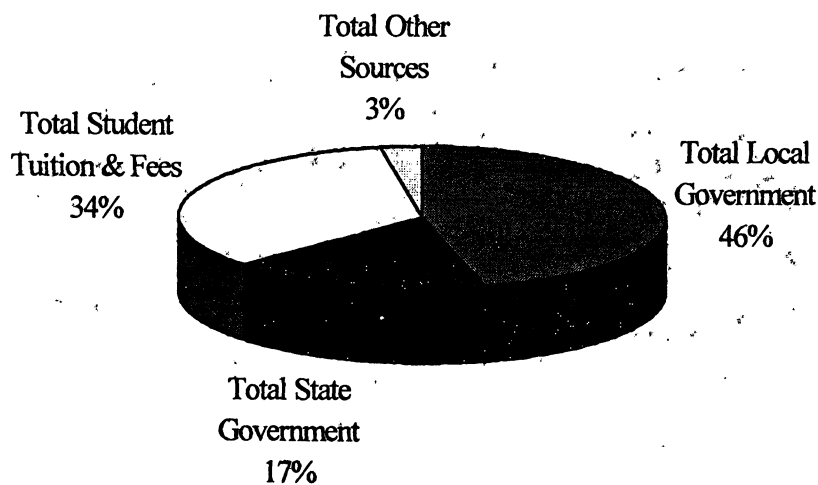
Note: Percentages represent fund balance as percent of revenue.



## EDUCATION FUND REVENUE DETAIL

## EDUCATION FUND REVENUES

|                                   |                |                      | <u>% OF TOTAL</u> |
|-----------------------------------|----------------|----------------------|-------------------|
| <b>LOCAL GOVERNMENT</b>           |                |                      |                   |
| Current taxes                     |                | \$ 21,914,690        | 45.81%            |
| <b>STATE GOVERNMENT</b>           |                |                      |                   |
| ICCB Credit Hour Grants           | \$ 7,311,672   |                      |                   |
| CPPRT                             | 433,000        |                      |                   |
| ISBE                              | <u>525,000</u> | 8,269,672            | 17.29%            |
| <b>FEDERAL GOVERNMENT</b>         |                |                      |                   |
|                                   |                | 5,200                | 0.01%             |
| <b>STUDENT TUITION &amp; FEES</b> |                |                      |                   |
| Tuition                           | \$ 14,072,126  |                      |                   |
| Fees                              | 2,232,098      |                      |                   |
| Other                             | <u>30,000</u>  | 16,334,224           | 34.14%            |
| <b>OTHER SOURCES</b>              |                |                      |                   |
| Interest on Investments           | \$ 725,000     |                      |                   |
| Transfers In                      | \$ 550,000     |                      |                   |
| Other                             | <u>44,000</u>  | <u>1,319,000</u>     | <u>2.76%</u>      |
| <b>TOTAL REVENUES</b>             |                |                      |                   |
|                                   |                | <u>\$ 47,842,786</u> | <u>100.00%</u>    |



## REVENUE SOURCES DETAIL

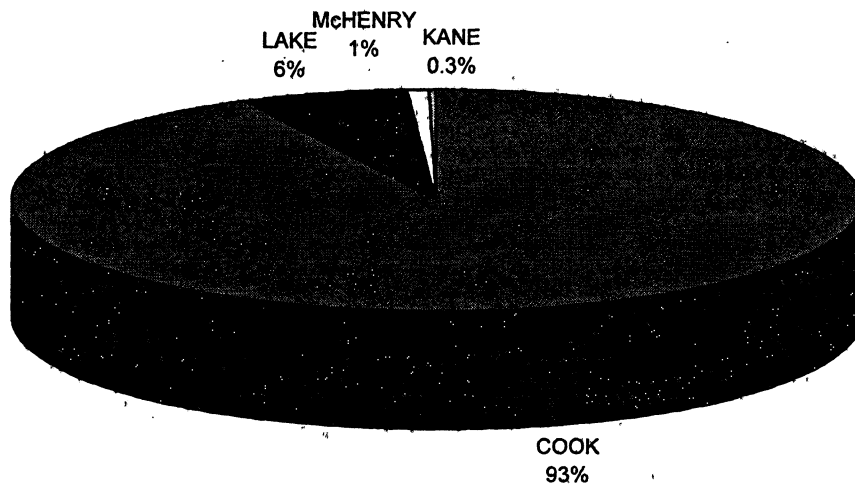
### PROPERTY TAXES

Real estate property value (EAV), as determined by the County Assessors' Offices, is the basis upon which local educational institutions obtain their annual tax revenues. Under state law, Harper College may levy an annual tax upon the taxable real estate within its jurisdiction. The amount of the levy is divided by the equalized assessed value of the real estate to determine the tax rate. The rate as calculated may not exceed the district's maximum legal rate. Further restrictions may apply based upon recently enacted tax cap legislation.

Harper assesses its levy upon real estate within four counties as follows:

### 1998 TAXABLE VALUATIONS

|  | COOK              | LAKE           | McHENRY        | KANE          | TOTAL             |
|--|-------------------|----------------|----------------|---------------|-------------------|
| Estimated EAV<br>used to determine<br>'98 levy | \$ 11,858,542,213 | \$ 793,667,655 | \$ 108,633,733 | \$ 41,825,234 | \$ 12,802,668,835 |
| EAV used to<br>determine '97 tax               | 11,082,749,732    | 770,551,121    | 105,469,644    | 40,607,023    | 11,999,377,520    |
| Increase from prior<br>year                    | 7.00%             | 3.00%          | 3.00%          | 3.00%         | 6.69%             |
| TAX VALUE BY<br>COUNTY:                        | 92.6%             | 6.2%           | 0.8%           | 0.3%          | 100.0%            |



# 1998 CALENDAR YEAR LEVY BY FUND AND AMOUNT ALLOCATED TO FISCAL YEAR 2000 TAX REVENUES

|                 | 1998 Adopted Levy | 1998 Estimated Extensions | FY 00 Allocation of 1998 Levy | FY 00 Revenue from 1999 Levy |
|-----------------|-------------------|---------------------------|-------------------------------|------------------------------|
| Education       | \$ 22,261,040     | \$ 21,368,104             | \$ 11,022,594                 | \$ 10,725,000                |
| Ops & Maint.    | 9,422,562         | 9,157,759                 | 4,466,544                     | 4,578,162                    |
| Liability       | 696,000           | 716,880                   | 280,000                       | 300,000                      |
| Social Security | 472,000           | 486,160                   | 200,000                       | 200,000                      |
| Life Safety     | 1,248,021         | 1,285,462                 | 608,000                       | 599,900                      |
| Financial Audit | 60,004            | 60,004                    | 26,500                        | 26,500                       |
| Bond & Interest | 2,659,748         | 2,659,748                 | 1,227,093                     | 1,266,546                    |
| Combined        | \$ 36,819,375     | \$ 35,734,116             | \$ 17,830,731                 | \$ 17,696,108                |

## Notes:

Illinois Community Colleges are on a June 30 fiscal year. County assessments and tax levies are based upon a calendar year. Tax levies and related collections affect two budget years. Harper's 2000 fiscal year covers the period between July 1, 1999 through June 30, 2000. The 1999 real estate tax levy must be filed with the County Clerk's offices during December 1999, and applies to the property values as of December 31, 1999. Those property values will be determined during calendar year 2000 and tax bills are mailed by the counties during spring 2000. Each county allows installment payments due 50% in spring and 50% in late summer or early fall of 2000. Only Cook County follows the practice of issuing estimated tax bills with the first installment based upon 50% of the previous year's tax bill. The final and actual tax bill is sent out by Cook County between July 1 and October 1.

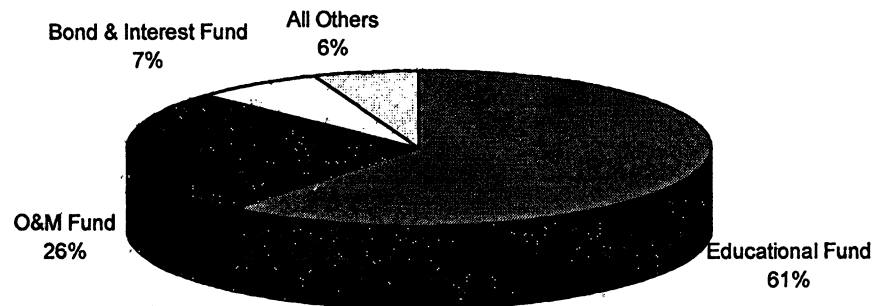
Recognition of real estate taxes into current year operating revenues is determined and affected by year end audit adjustments based upon the information released by the Counties prior to audit cut-off. It is not unusual for real estate tax revenues to deviate from budget due to the annual fluctuation in Cook County's issuance of tax bills.



## 1998 TAX RATES BY FUND

|                 | 1998 Adopted<br><u>Levy</u> | 1998 Est<br><u>Extensions</u> | % of<br><u>Total</u> | 1998 Est<br><u>Tax Rates</u> | 1997<br><u>Extensions</u> | % of<br><u>Total</u> | 1997<br><u>Tax Rates</u> | Max Legal<br><u>Rates</u> | % of Increase<br><u>1998/1997</u> |
|-----------------|-----------------------------|-------------------------------|----------------------|------------------------------|---------------------------|----------------------|--------------------------|---------------------------|-----------------------------------|
| Education       | \$ 22,261,040               | \$21,368,104                  | 59.9%                | 0.1720                       | \$20,998,911              | 60.1%                | \$ 0.1751                | \$ 0.175                  | 1.76%                             |
| Ops & Maint.    | 9,422,562                   | 9,157,759                     | 25.7%                | 0.0737                       | 8,999,533                 | 25.8%                | 0.075                    | 0.075                     | 1.76%                             |
| Liability       | 696,000                     | 716,880                       | 2.0%                 | 0.0058                       | 597,400                   | 1.7%                 | 0.005                    | none                      | 20.00%                            |
| Social Security | 472,000                     | 486,160                       | 1.4%                 | n/a                          | 412,000                   | 1.2%                 | 0.0034                   | none                      | n/a                               |
| Life Safety     | 1,248,021                   | 1,285,462                     | 3.6%                 | 0.0103                       | 1,208,797                 | 3.5%                 | 0.0101                   | 0.05                      | 6.34%                             |
| Financial Audit | 60,004                      | 60,004                        | 0.2%                 | 0.0005                       | 51,503                    | 0.1%                 | 0.0004                   | none                      | 16.51%                            |
| Sub-total       | \$ 34,159,627               | \$33,074,369                  | 92.8%                | 0.2623                       | \$32,268,144              | 92.4%                | \$ 0.2690                |                           | 2.50%                             |
| Bond & Interest | 2,659,748                   | 2,569,748                     | 7.2%                 | 0.0207                       | 2,659,748                 | 7.6%                 | 0.0222                   | none                      | -3.38%                            |
| Combined        | \$ 36,819,375               | \$35,644,117                  | 100.0%               | 0.2830                       | \$34,927,892              | 100.0%               | \$ 0.2912                |                           | 2.05%                             |

## DISTRIBUTION OF EACH 1998 TAX DOLLAR – 1998 LEVY AS EXTENDED



## TAX CAP LIMITATIONS

Public Act 89-1 made Cook County taxing districts subject to the Property Tax Extension Limitation Law (PTELL) beginning with the 1994 levy year (taxes payable in calendar year 1995). That legislation limits the increase in tax extensions to the lesser of 5% or the change in the consumer price index which was set at 2.7% in 1995, 2.5% in 1996, 3.3% in 1997, 1.7% in 1998, and 1.6 in 1999. Excluded are existing resolutions on file for debt retirement and any subsequent bond sales or tax rate referenda that require taxpayer approval. Tax extensions under the provision of the tax cap are not necessarily affected by new construction that increases the district's assessed valuation. Tax rates and extensions are determined by each individual county. Cook County uses prior year EAV for determining the maximum allowable levy, whereas the other district counties use the current year EAV for both levy and rate determination. This process causes rates to vary by county.

## STATE GOVERNMENT

|                   | FY 98-99     | FY 99-00     | CHANGE     | % CHANGE |
|-------------------|--------------|--------------|------------|----------|
| Credit Hour Grant | \$ 6,831,538 | \$ 7,224,856 | \$ 393,318 | 5.76%    |

ICCB Credit Hour Grant (Apportionment) is based on the number of credit hours reported two years prior to the current fiscal year.

|       | FY 98-99   | FY 99-00   | CHANGE    | % CHANGE |
|-------|------------|------------|-----------|----------|
| CPPRT | \$ 410,675 | \$ 433,000 | \$ 22,325 | 5.44%    |

Corporate Personal Property Replacement Taxes are paid in ten monthly installments. Funds collected from this source are allocated between the Education Fund (65%) and Operations & Maintenance Fund (35%)

|                      | FY 98-99   | FY 99-00   | CHANGE     | % CHANGE |
|----------------------|------------|------------|------------|----------|
| ISBE Grants          | \$ 476,000 | \$ 525,000 | \$ 49,000  | 10.29%   |
| Square Footage Grant | \$ 88,947  | \$ 86,816  | \$ (2,131) | -2.40%   |

Illinois State Board of Education provides unrestricted grants for both Vocational and Adult Education.

## TUITION AND FEES

### Credit Hour Tuition Rates

|                  | FY 98-99  | FY 99-00  | CHANGE  | % CHANGE |
|------------------|-----------|-----------|---------|----------|
| In District Rate | \$ 50.00  | \$ 54.00  | \$ 4.00 | 8.00%    |
| Out of District  | \$ 210.18 | \$ 216.40 | \$ 6.22 | 2.96%    |
| Out of State     | \$ 259.31 | \$ 263.90 | \$ 4.59 | 1.77%    |

### Credit Hour Projections

|                    | FY 98-99<br>(Actual) | FY 99-00 | CHANGE | % CHANGE |
|--------------------|----------------------|----------|--------|----------|
| Summer             | 33,135               | 33,135   | -      | 0.00%    |
| Fall               | 111,435              | 111,720  | (285)  | 0.26%    |
| Spring             | 103,260              | 103,260  | -      | 0.00%    |
| Total Credit Hours | 247,830              | 248,115  | (285)  | 0.11%    |

## CREDIT HOUR REVENUE

|                          | FY 98-99             | FY 99-00             | CHANGE              | % CHANGE     |
|--------------------------|----------------------|----------------------|---------------------|--------------|
| <b>Tuition</b>           | \$ 12,998,321        | \$ 14,072,126        | \$ 1,073,805        | 8.26%        |
| <b>Fees</b>              | 1,869,098            | 2,232,098            | \$ 363,000          | 19.42%       |
| <b>Other</b>             | 30,000               | 30,000               | -                   | 0.00%        |
| <b>Total (estimated)</b> | <u>\$ 14,897,419</u> | <u>\$ 16,334,224</u> | <u>\$ 1,436,805</u> | <u>9.64%</u> |

Course fees include registration, application, lab, graduation, and miscellaneous fees which may vary by course. Other fees consist of continuing education courses for which semester hour credit is awarded. Student activity fees are reflected in the Trust & Agency Fund for FY 97-98; for FY 98-99 they are included in the Education Fund.

## OTHER REVENUES

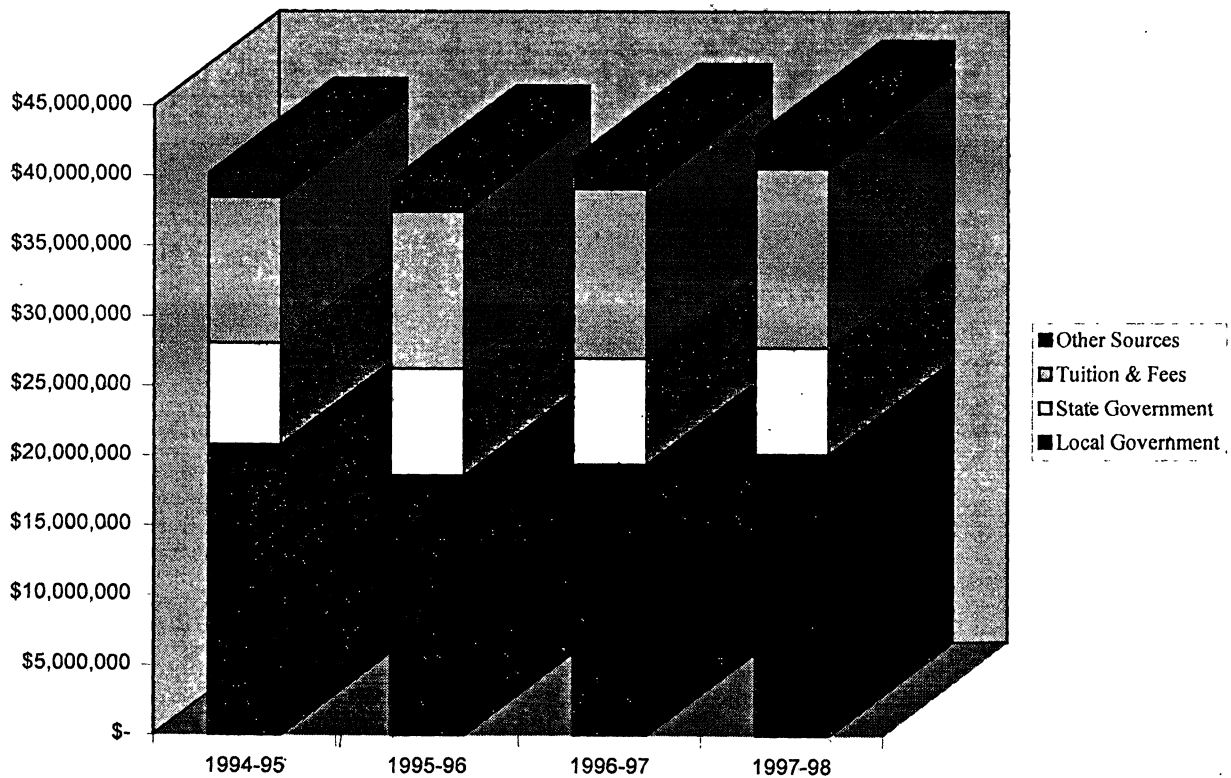
|                                 | FY 98-99            | FY 99-00            | CHANGE            | % CHANGE       |
|---------------------------------|---------------------|---------------------|-------------------|----------------|
| <b>Sales &amp; Service Fees</b> | \$ -                | \$ -                | \$ -              | n/a            |
| <b>Investment Earnings</b>      | 645,000             | 725,000             | 80,000            | 12.40%         |
| <b>Library &amp; Sundry</b>     | 8,000               | 44,000              | 36,000            | 450.00%        |
| <b>Fed Gov't - Dept of Ed</b>   | 5,200               | 5,200               | -                 | n/a            |
| <b>Campus Charges</b>           | 482,284             | -                   | (482,284)         | n/a            |
| <b>Transfers in</b>             | 550,000             | 550,000             | -                 | 0.00%          |
|                                 | <u>\$ 1,690,484</u> | <u>\$ 1,324,200</u> | <u>\$ 366,284</u> | <u>-21.67%</u> |

Investment earnings are estimated based upon the average monthly level on funds available. Campus charges include internal billings by the print shop. Other revenues include library fines, copy commissions, and small sundry receipts. Transfers in include \$500,000 from Working Cash Fund investment earnings.

## FOUR YEAR ACTUAL HISTORY

### REVENUES

|                  | 1994-95              | 1995-96              | 1996-97              | 1997-98              |
|------------------|----------------------|----------------------|----------------------|----------------------|
| Local Government | \$ 20,772,641        | \$ 18,592,895        | \$ 19,411,645        | \$ 20,109,168        |
| State Government | 7,299,020            | 7,661,250            | 7,590,835            | 7,670,073            |
| Tuition & Fees   | 10,362,081           | 11,188,516           | 12,056,495           | 12,734,443           |
| Other Sources    | 1,756,452            | 2,271,542            | 2,211,663            | 2,419,957            |
| Total Revenue    | <u>\$ 40,190,194</u> | <u>\$ 39,714,203</u> | <u>\$ 41,270,638</u> | <u>\$ 42,933,641</u> |



**Organization Unit Detail  
Expenditure Budget  
Education Fund (01)**

| DV                             | ORG | UNIT | Organization Unit Name                | 510                 | 520              | 530/540            | 550              | 560/570*        | 580/590          | TOTALS              |
|--------------------------------|-----|------|---------------------------------------|---------------------|------------------|--------------------|------------------|-----------------|------------------|---------------------|
|                                |     |      |                                       |                     |                  |                    |                  |                 |                  |                     |
| 37                             | 510 | 1    | Developmental Mathematics             | 173,597             |                  |                    |                  |                 |                  | 173,597             |
| 37                             | 511 | 1    | Mathematics Laboratory                | 250,701             | 3,576            | 13,156             |                  |                 |                  | 267,433             |
| 37                             | 512 | 1    | Mathematics                           | 1,040,582           | 11,100           | 53,262             | 2,575            |                 |                  | 1,107,519           |
|                                |     |      | <b>TOTALS</b>                         | <b>\$22,685,869</b> | <b>\$328,398</b> | <b>\$2,270,376</b> | <b>\$209,715</b> | <b>\$81,471</b> | <b>\$357,200</b> | <b>\$25,933,029</b> |
| <b>Administrative Services</b> |     |      |                                       |                     |                  |                    |                  |                 |                  |                     |
| 07                             | 039 | 4    | Office of V.P., Admin Services        | \$180,810           | \$6,926          | \$33,232           | \$5,024          |                 |                  | \$225,992           |
| 07                             | 197 | 4    | Bursar's Office                       | 252,237             | 4,800            | 16,330             | 5,250            |                 |                  | 278,617             |
| 07                             | 189 | 4    | Accounting Services                   | 474,540             | 12,889           | 12,720             | 9,740            |                 |                  | 509,889             |
| 07                             | 126 | 4    | Purchasing                            | 134,745             | 6,188            | 6,640              | 4,280            | 2,400           |                  | 154,253             |
| 28                             | 046 | 4    | Office of Research                    | 240,327             | 8,024            | 14,284             | 2,824            |                 |                  | 265,459             |
| 33                             | 049 | 4    | Strategic Planning                    | 137,861             | 6,093            | 11,629             | 3,330            |                 |                  | 158,913             |
|                                |     |      | <b>TOTALS</b>                         | <b>\$1,420,520</b>  | <b>\$44,920</b>  | <b>\$94,835</b>    | <b>\$30,448</b>  | <b>\$2,400</b>  | <b>\$0</b>       | <b>\$1,593,123</b>  |
| <b>Information Technology</b>  |     |      |                                       |                     |                  |                    |                  |                 |                  |                     |
| 16                             | 255 | 4    | Client Services                       | \$948,698           | \$15,779         | \$66,626           | \$3,348          |                 |                  | \$1,034,451         |
| 16                             | 256 | 4    | Technical Services                    | 619,346             | 14,061           | 306,945            | 1,600            | 6,600           |                  | 948,552             |
| 16                             | 231 | 4    | Administrative Systems                | 963,906             | 18,984           | 223,116            | 1,030            | 29,500          |                  | 1,236,536           |
| 16                             | 183 | 4    | Office of V.P. of Info Tech           | 152,961             | 7,062            | 50,000             |                  |                 |                  | 210,023             |
| 16                             | 245 | 4    | Institutional Technical Purchases     | 52,328              | 800              | 194,254            | 46,724           |                 | 65,800           | 359,106             |
|                                |     |      | <b>TOTALS</b>                         | <b>\$2,737,239</b>  | <b>\$56,686</b>  | <b>\$840,941</b>   | <b>\$52,702</b>  | <b>\$36,100</b> | <b>\$65,000</b>  | <b>\$3,788,668</b>  |
| <b>Student Affairs</b>         |     |      |                                       |                     |                  |                    |                  |                 |                  |                     |
| 25                             | 032 | 3    | Health Services                       | \$236,299           | \$7,094          | \$30,710           | \$1,074          |                 |                  | \$275,177           |
| 25                             | 075 | 3    | Inter-Collegiate Athletics            | 138,158             | 0                | 80,593             | 61,256           |                 | 2,700            | 282,707             |
| 25                             | 181 | 3    | Athletics-Football                    | 20,582              |                  | 22,894             | 6,200            |                 |                  | 49,676              |
| 34                             | 187 | 3    | Student Activities                    | 107,627             | 6,351            | 6,223              | 6,506            |                 |                  | 126,707             |
| 34                             | 196 | 3    | Theatre Center/Box Office             | 92,345              | 875              | 10,874             | 212              |                 |                  | 104,306             |
| 34                             | 196 | 1    | Theatre Center/Box Office             |                     |                  |                    |                  | 424             |                  | 424                 |
| 35                             | 035 | 3    | Vice President of Student Affairs     | 128,943             | 8,060            | 24,904             | 12,199           |                 |                  | 174,106             |
| 36                             | 188 | 3    | Office of Multicultural Affairs       | 95,320              | 5,282            | 2,829              | 986              |                 |                  | 104,417             |
| 36                             | 020 | 3    | Student Development Division          | 1,448,424           | 27,510           | 31,712             | 11,909           |                 | 1,000            | 1,520,555           |
| 36                             | 021 | 3    | Center for New Students               | 130,002             | 2,550            | 6,810              | 553              |                 |                  | 139,915             |
| 36                             | 022 | 3    | Academic Advising and Counseling      | 109,645             | 1,600            | 9,281              | 2,431            |                 |                  | 122,957             |
| 36                             | 031 | 3    | Student Development                   | 0                   | 0                | 0                  | 0                |                 |                  | 0                   |
| 36                             | 036 | 3    | Assessment and Testing Center         | 128,423             | 1,600            | 27,325             |                  |                 |                  | 157,348             |
| 36                             | 193 | 3    | Center for Students with Disabilities | 306,948             | 11,295           | 16,943             | 4,100            |                 | 60,000           | 399,286             |
| 36                             | 652 | 1    | Student Development-Psych/Career      | 58,288              |                  | 812                |                  |                 |                  | 59,100              |
| 36                             | 653 | 1    | Student Development-Orientation       | 665                 |                  | 430                |                  |                 |                  | 1,095               |
| 36                             | 654 | 1    | Cooperative Education                 | 1,000               |                  |                    |                  |                 |                  | 1,000               |
| 36                             | 655 | 1    | Student Development-Diversity         | 1,810               |                  | 200                |                  |                 |                  | 2,010               |
| 36                             | 711 | 3    | Women's Program                       | 108,661             | 4,763            | 7,797              | 2,646            |                 | 13,390           | 137,257             |
| 36                             | 033 | 3    | Career Services                       | 145,015             | 2,450            | 26,078             | 3,340            |                 | 0                | 176,883             |
|                                |     |      | <b>TOTALS</b>                         | <b>\$3,258,155</b>  | <b>\$79,430</b>  | <b>\$306,415</b>   | <b>\$113,412</b> | <b>\$424</b>    | <b>\$77,090</b>  | <b>\$3,834,926</b>  |

**Organization Unit Detail  
Expenditure Budget  
Education Fund (01)**

| DV                                      | ORG | IC | Organization Unit Name              | 810                 | 820                | 830/840            | 850              | 860/870*           | 880/890            | TOTALS              |
|---|-----|----|-------------------------------------|---------------------|--------------------|--------------------|------------------|--------------------|--------------------|---------------------|
| <b>Human Resources/Internal Affairs</b> |     |    |                                     |                     |                    |                    |                  |                    |                    |                     |
| 35                                      | 041 | 4  | Personnel Director                  | 282,026             | 16,298             | 198,286            | 5,521            |                    |                    | 502,131             |
| 35                                      | 042 | 4  | Office of VP Human Res/Int. Affairs | 200,507             | 7,694              | 21,215             | 12,199           |                    |                    | 241,615             |
|   |     |    | <b>TOTALS</b>                       | <b>\$482,533</b>    | <b>\$23,992</b>    | <b>\$219,501</b>   | <b>\$17,720</b>  |                    |                    | <b>\$743,746</b>    |
| <b>Marketing &amp; Advancement *</b>    |     |    |                                     |                     |                    |                    |                  |                    |                    |                     |
| 30                                      | 060 | 3  | Office of VP Marketing/Adv.         | 105,020             | 3,330              | 564,526            | 20               |                    |                    | 672,896             |
| 31                                      | 198 | 4  | Typesetting/Word Processing         | 30,103              | 800                | 30,400             |                  |                    |                    | 61,303              |
| 31                                      | 127 | 4  | Print Shop                          | 8                   | 2                  | 89,992             | 1                | 1                  |                    | 90,004              |
| 31                                      | 131 | 4  | Graphics                            | 156,134             | 4,000              | 46,594             | 1,442            |                    |                    | 208,170             |
| 31                                      | 132 | 4  | Photography                         | 45,721              | 850                | 22,795             | 50               |                    |                    | 69,416              |
| 31                                      | 190 | 4  | Mail Center                         | 87,294              | 2,402              | 496,761            | 50               | 1,600              |                    | 587,107             |
| 31                                      | 133 | 4  | Publications & Communication        | 233,480             | 7,853              | 15,069             | 2,198            |                    |                    | 258,600             |
| 32                                      | 125 | 4  | Scholarships/Loans/Grants           |                     |                    |                    |                  |                    | 86,220             | 86,220              |
| 32                                      | 129 | 3  | Federal Matching Requirements       |                     |                    |                    |                  |                    | 5,000              | 5,000               |
| 32                                      | 129 | 4  | Federal Matching Requirements       |                     |                    |                    |                  |                    | 1                  | 1                   |
| 32                                      | 185 | 3  | Registrar's Office                  | 419,891             | 7,989              | 41,202             | 1,750            |                    |                    | 470,832             |
| 32                                      | 186 | 3  | Financial Aid/Veteran's Affairs     | 271,969             | 4,800              | 10,260             | 1,751            |                    |                    | 288,780             |
| 32                                      | 194 | 3  | Admissions                          | 494,223             | 13,747             | 32,908             | 5,976            |                    |                    | 546,854             |
| 32                                      | 175 | 3  | Enrollment Mgt. Office              | 139,533             | 6,085              | 4,002              | 3,004            |                    |                    | 152,624             |
| 32                                      | 986 | 3  | Administrative Programs Costs       |                     |                    |                    |                  |                    | 5,200              | 5,200               |
|   |     |    | <b>TOTALS</b>                       | <b>\$1,983,376</b>  | <b>\$51,858</b>    | <b>\$1,353,509</b> | <b>\$16,242</b>  | <b>\$1,601</b>     | <b>\$96,421</b>    | <b>\$3,503,007</b>  |
| <b>Institutional</b>                    |     |    |                                     |                     |                    |                    |                  |                    |                    |                     |
| 05                                      | 039 | 4  | Vice President, Administrative      |                     | \$4,101,276        |                    |                  |                    |                    | \$4,101,276         |
| 06                                      | 039 | 4  | *Contingency                        |                     |                    |                    |                  | 500,000            |                    | 500,000             |
| 07                                      | 039 | 4  | *Transfers Out                      | 2,080               | 135,263            | 682,877            | 26,720           | 1,260,000          | 808,500            | 2,915,440           |
|   |     |    | <b>TOTALS</b>                       | <b>\$2,080</b>      | <b>\$4,236,539</b> | <b>\$682,877</b>   | <b>\$26,720</b>  | <b>\$1,760,000</b> | <b>\$808,500</b>   | <b>\$7,516,716</b>  |
| <b>EDUCATION FUND TOTALS</b>            |     |    |                                     | <b>\$33,329,258</b> | <b>\$4,877,586</b> | <b>\$5,819,345</b> | <b>\$530,390</b> | <b>\$1,881,996</b> | <b>\$1,404,211</b> | <b>\$47,842,786</b> |

\*Note: Fixed Assets and Other include Contingency and Transfers Out.

# PERSONNEL COUNT (FY 99/00 AND PAST YEARS)

|                                    | ADMIN |       | FACULTY |       | PRO TECH |       | SUPER/CON |       |
|------------------------------------|-------|-------|---------|-------|----------|-------|-----------|-------|
|                                    | 07-98 | 07-99 | 07-98   | 07-99 | 07-98    | 07-99 | 07-98     | 07-99 |
| <b>PRESIDENT</b>                   |       |       |         |       |          |       |           |       |
| PRESIDENT OFFICE                   | 1     | 2     | 0       | 0     | 0        | 0     | 2         | 1     |
| DEV/EXT AFFAIRS                    | 2     | 2     | 0       | 0     | 0        | 0     | 1         | 1     |
| STRATEGIC ALLIANCES                | 1     | 1     | 0       | 0     | 0        | 0     | 0         | 0     |
| CORPORATE SERVICES                 | 1     | 1     | 0       | 0     | 6        | 6     | 2         | 3     |
| <b>ACADEMIC AFFAIRS</b>            |       |       |         |       |          |       |           |       |
| VP OFFICE                          | 2     | 2     | 0       | 0     | 1        | 1     | 0         | 0     |
| AE/LS                              | 1     | 1     | 24      | 25    | 18       | 19    | 3         | 3     |
| BUS/SS                             | 1     | 1     | 40      | 39    | 2        | 2     | 0         | 0     |
| CAREER PROGRAMS                    | 1     | 1     | 0       | 0     | 1        | 1     | 1         | 0     |
| CE/SP                              | 1     | 1     | 0       | 0     | 1        | 1     | 0         | 1     |
| LIB ARTS                           | 1     | 1     | 49      | 49    | 3        | 3     | 0         | 0     |
| LIBRARY SVCS                       | 1     | 1     | 6       | 6     | 2        | 2     | 0         | 0     |
| LS/HS, NURSING & CHILD CNTR        | 2     | 2     | 35      | 35    | 5        | 5     | 0         | 0     |
| MEDIA SVCS                         | 1     | 1     | 0       | 0     | 3        | 3     | 1         | 1     |
| TM/PS & TECH CNTR                  | 3     | 3     | 41      | 41    | 3        | 4     | 1         | 1     |
| WHP & HPL                          | 2     | 2     | 5       | 5     | 6        | 5     | 1         | 1     |
| <b>MARKETING &amp; ADVANCEMENT</b> |       |       |         |       |          |       |           |       |
| VP OFFICE                          | 0     | 1     | 0       | 0     | 0        | 0     | 0         | 0     |
| MKTG SVCS CENTER                   | 1     | 1     | 0       | 0     | 3        | 3     | 0         | 1     |
| ADMISSIONS & INFO CENTER           | 1     | 1     | 0       | 0     | 2        | 4     | 2         | 1     |
| STUDENT FINANCIAL ASSIST           | 1     | 1     | 0       | 0     | 0        | 0     | 2         | 2     |
| REGISTRARS OFFICE                  | 1     | 1     | 0       | 0     | 1        | 1     | 1         | 1     |
| <b>STUDENT AFFAIRS</b>             |       |       |         |       |          |       |           |       |
| ASSOC VP OFFICE                    | 0     | 1     | 0       | 0     | 0        | 0     | 0         | 0     |
| ADS                                | 1     | 1     | 3       | 2     | 5        | 5     | 2         | 2     |
| CAR/ASMT/WOM PRO                   | 1     | 0     | 4       | 2     | 5        | 4     | 2         | 3     |
| STU ACTIVITIES                     | 1     | 1     | 0       | 0     | 2        | 2     | 0         | 0     |
| STU DEV/MULTI AFFAIRS              | 2     | 3     | 13      | 13    | 4        | 4     | 1         | 0     |
| WHP & HEALTH SVCS                  | 1     | 1     | 0       | 0     | 6        | 6     | 0         | 0     |
| <b>ADMINISTRATIVE SERVICES</b>     |       |       |         |       |          |       |           |       |
| VP OFFICE                          | 1     | 1     | 0       | 0     | 0        | 0     | 0         | 0     |
| ACCOUNT SERV/BURSAR                | 1     | 1     | 0       | 0     | 0        | 0     | 4         | 4     |
| BOOKSTORE                          | 0     | 0     | 0       | 0     | 0        | 0     | 2         | 2     |
| PHY PLT & FD SVC                   | 1     | 2     | 0       | 0     | 0        | 0     | 12        | 11    |
| PURCHASING                         | 1     | 1     | 0       | 0     | 0        | 0     | 1         | 1     |
| STR PLGN & RESEARCH                | 2     | 2     | 0       | 0     | 2        | 2     | 1         | 1     |
| <b>INFORMATION TECHNOLOGY</b>      |       |       |         |       |          |       |           |       |
| VP OFFICE                          | 1     | 1     | 0       | 0     | 0        | 0     | 1         | 0     |
| ADMINISTRATIVE SYSTEMS             | 1     | 1     | 0       | 0     | 7        | 8     | 3         | 5     |
| CLIENT SERVICES                    | 1     | 1     | 0       | 0     | 15       | 15    | 5         | 5     |

| CLASS STAFF |       | IOOPS |       | IEA-NEA |       | TOTAL |       |
|-------------|-------|-------|-------|---------|-------|-------|-------|
| 07-98       | 07-99 | 07-98 | 07-99 | 07-98   | 07-99 | 07-98 | 07-99 |
| 1           | 1     | 0     | 0     | 0       | 0     | 4     | 4     |
| 3           | 3     | 0     | 0     | 0       | 0     | 6     | 6     |
| 1           | 1     | 0     | 0     | 0       | 0     | 2     | 2     |
| 2           | 4     | 0     | 0     | 0       | 0     | 11    | 14    |
| 2           | 2     | 0     | 0     | 0       | 0     | 5     | 5     |
| 12          | 12    | 0     | 0     | 0       | 0     | 58    | 60    |
| 12          | 12    | 0     | 0     | 0       | 0     | 55    | 54    |
| 2           | 2     | 0     | 0     | 0       | 0     | 5     | 4     |
| 7           | 10    | 0     | 0     | 0       | 0     | 9     | 13    |
| 6           | 6     | 0     | 0     | 0       | 0     | 59    | 59    |
| 19          | 19    | 0     | 0     | 0       | 0     | 28    | 28    |
| 15          | 15    | 0     | 0     | 0       | 0     | 57    | 57    |
| 6           | 6     | 0     | 0     | 0       | 0     | 11    | 11    |
| 11          | 12    | 0     | 0     | 0       | 0     | 59    | 61    |
| 7           | 6     | 0     | 0     | 0       | 0     | 21    | 19    |
| 0           | 0     | 0     | 0     | 0       | 0     | 0     | 1     |
| 19          | 19    | 0     | 0     | 0       | 0     | 23    | 24    |
| 13          | 10    | 0     | 0     | 0       | 0     | 18    | 16    |
| 5           | 5     | 0     | 0     | 0       | 0     | 8     | 8     |
| 10          | 10    | 0     | 0     | 0       | 0     | 13    | 13    |
| 0           | 1     | 0     | 0     | 0       | 0     | 0     | 2     |
| 4           | 4     | 0     | 0     | 0       | 0     | 15    | 14    |
| 7           | 10    | 0     | 0     | 0       | 0     | 19    | 19    |
| 7           | 7     | 0     | 0     | 0       | 0     | 10    | 10    |
| 11          | 10    | 0     | 0     | 0       | 0     | 31    | 30    |
| 5           | 5     | 0     | 0     | 0       | 0     | 12    | 12    |
| 1           | 1     | 0     | 0     | 0       | 0     | 2     | 2     |
| 12          | 12    | 0     | 0     | 0       | 0     | 17    | 17    |
| 10          | 10    | 0     | 0     | 0       | 0     | 12    | 12    |
| 19          | 19    | 11    | 11    | 79      | 79    | 122   | 122   |
| 2           | 2     | 0     | 0     | 1       | 1     | 5     | 5     |
| 5           | 4     | 0     | 0     | 0       | 0     | 10    | 9     |
| 1           | 1     | 0     | 0     | 0       | 0     | 3     | 2     |
| 4           | 4     | 0     | 0     | 0       | 0     | 15    | 18    |
| 1           | 1     | 0     | 0     | 0       | 0     | 22    | 22    |





OPERATIONS & MAINTENANCE AND  
OPERATIONS & MAINTENANCE  
(RESTRICTED) FUNDS

### **OPERATIONS AND MAINTENANCE FUND (0200-000-000)**

The Operations and Maintenance Fund is established by Section 103-1 and Section 103-20.3 of the Illinois Public Community College Act. The statutory maximum tax rate is set at \$10 per \$100 equalized assessed valuation for community college districts in cities with less than 500,000 inhabitants.

This fund is used to account for expenditures for the improvement, maintenance, repair, or benefit of buildings and property, including the cost of interior decorating and the installation, improvement, or repair, replacement, and maintenance of building fixtures; rental of buildings and property for community college purposes; payment of all premiums for insurance upon buildings and building fixtures; salaries of janitors, engineers, or other custodial employees; all costs of fuel, lights, gas, water, telephone service, custodial supplies, and equipment; and professional surveys of the condition of College buildings. (See Section 103-20.3 of the Illinois Public Community College Act.) The local Board of Trustees of any district may make a determination within the budget for the distribution of unrestricted revenues other than local property taxes among the operating funds, i.e., the Education Fund or the Operations and Maintenance Fund.

### **OPERATIONS AND MAINTENANCE FUND (RESTRICTED) (0300-000-000)**

Sections 103-14 of the Illinois Public Community College Act allows the local board of trustees to establish this fund by permitting an accumulation of funds for building purposes and site acquisition not to exceed an amount equal to five percent of the district's equalized assessed valuation. Monies in this fund cannot be permanently transferred or loaned to any other fund or used for any other purpose.

It is suggested that Protection, Health, and Safety levies; Building Bond Proceeds; Repair and Renovation Grants; and accumulation monies restricted from the Operations and Maintenance levy for building purposes be accounted for in a series of self-balancing accounts in this fund.

## OPERATIONS & MAINTENANCE FUND OVERVIEW

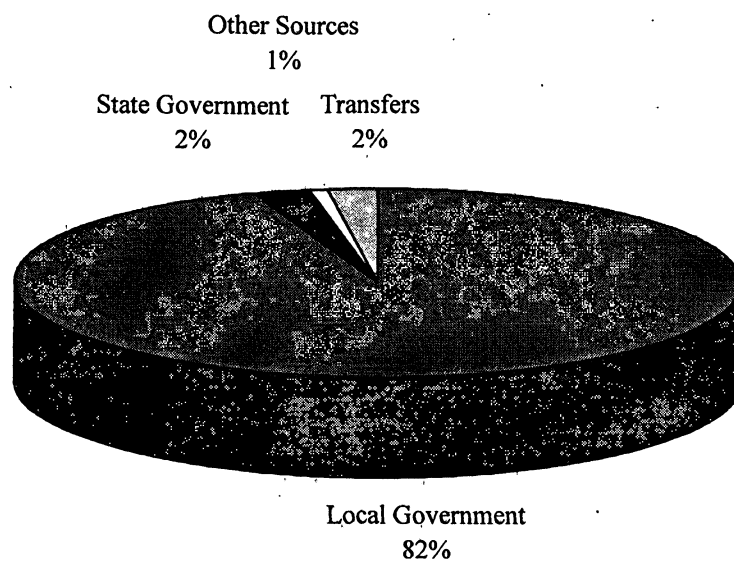
### REVENUES

|                         |              | % OF TOTAL |
|-------------------------|--------------|------------|
| LOCAL GOVERNMENT        |              |            |
| Current taxes           | \$ 9,099,766 |            |
| Back taxes              | -            |            |
| Chargeback revenue      | -            |            |
| TOTAL LOCAL GOVERNMENT  | \$ 9,099,766 | 94.41%     |
| STATE GOVERNMENT        |              |            |
| ICCB Credit Hour Grants | \$ -         |            |
| CPPRT                   | 233,576      |            |
| ISBE                    | -            |            |
| Other                   | -            |            |
| TOTAL STATE GOVERNMENT  | 233,576      | 2.42%      |
| OTHER SOURCES           |              |            |
| Sales & Service Fees    | \$ -         |            |
| Facilities Rental       | -            |            |
| Interest on Investments | 100,000      |            |
| Other                   | -            |            |
| TOTAL OTHER SOURCES     | 100,000      | 1.04%      |
| TRANSFERS               | 205,000      | 2.13%      |
| TOTAL REVENUES          | \$ 9,638,342 | 100.00%    |

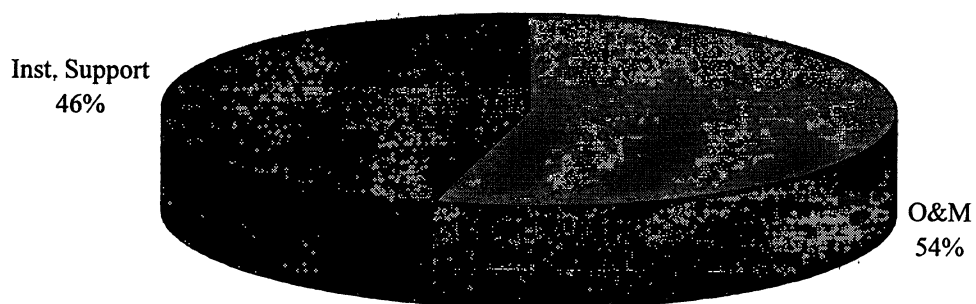
### EXPENDITURES BY ACTIVITY

|                                   |                |         |
|-----------------------------------|----------------|---------|
| OPERATION & MAINTENANCE           | 6,669,210      | 54.05%  |
| INSTITUTIONAL SUPPORT             | 5,669,132      | 45.95%  |
| TRANSFERS                         | -              |         |
| TOTAL EXPENDITURES                | 12,338,342     | 100.00% |
| REVENUE OVER (UNDER) EXPENDITURES | \$ (2,700,000) |         |

## O & M REVENUES

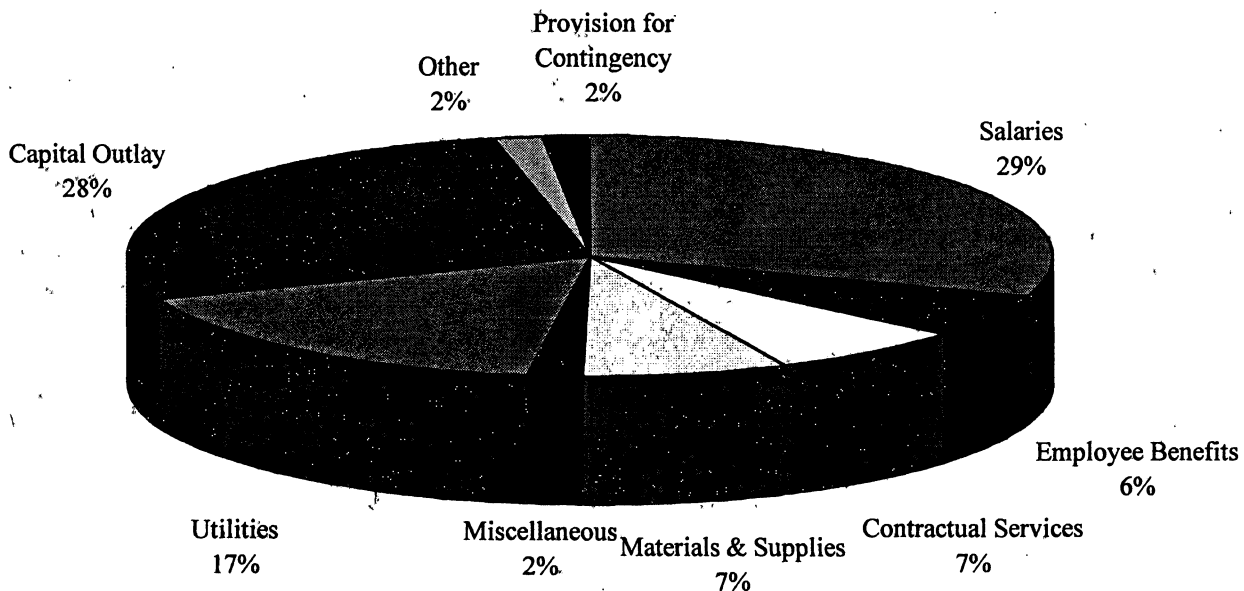


## O & M EXPENDITURES BY ACTIVITY



## O & M EXPENDITURES BY OBJECT

|                           |                      |             |
|---------------------------|----------------------|-------------|
| Salaries                  | \$ 3,745,342         | 30.36%      |
| Employee Benefits         | 715,369              | 5.80%       |
| Contractual Services      | 844,944              | 6.85%       |
| Materials & Supplies      | 910,353              | 7.38%       |
| Miscellaneous             | 215,387              | 1.75%       |
| Utilities                 | 2,088,515            | 16.93%      |
| Capital Outlay            | 3,419,771            | 27.72%      |
| Other                     | 198,661              | 1.61%       |
| Provision for Contingency | 200,000              | 1.62%       |
| Total Expenditures        | <u>\$ 12,338,342</u> | <u>100%</u> |



# O&M FUND COMPARISON

## Four Year History

|                                       | 1994-95      | 1995-96        | 1996-97      | 1997-98      |
|---------------------------------------|--------------|----------------|--------------|--------------|
| <b>REVENUES</b>                       |              |                |              |              |
| Local government                      | \$ 8,841,199 | \$ 7,891,602   | \$ 8,233,592 | \$ 8,550,754 |
| State government                      | 160,948      | 171,961        | 252,716      | 230,689      |
| Federal government                    | -            | -              | -            | -            |
| Tuition & fees                        | 209,820      | 205,166        | 177,684      | 254,075      |
| Other sources                         | 325,648      | 290,142        | 503,780      | 345,512      |
| Total revenue                         | \$ 9,537,615 | \$ 8,558,871   | \$ 9,167,772 | \$ 9,381,030 |
| <b>EXPENDITURES</b>                   |              |                |              |              |
| Instruction                           | -            | -              | -            | -            |
| Academic support                      | -            | -              | -            | -            |
| Student service                       | -            | -              | -            | -            |
| Public service                        | -            | -              | -            | -            |
| Operation & maintenance               | 6,168,727    | 6,783,529      | 7,210,494    | 6,849,210    |
| General administration                | -            | -              | -            | -            |
| Institutional support                 | 3,539,669    | 2,248,529      | 1,511,676    | 2,008,471    |
| Independent operations                | -            | -              | -            | -            |
| Capital outlay                        | -            | -              | -            | -            |
| Transfers                             | -            | 577,262        | -            | -            |
| Total expenditures                    | \$ 9,708,396 | \$ 9,609,320   | \$ 8,722,170 | \$ 8,857,681 |
| REVENUES OVER<br>(UNDER EXPENDITURES) | \$ (170,781) | \$ (1,050,449) | \$ 445,602   | \$ 523,349   |
| BEGINNING FUND<br>BALANCE June 30:    | \$ 5,383,277 | \$ 5,212,496   | \$ 4,108,806 | \$ 4,345,789 |
| PROJECTED FUND<br>BALANCE June 30:    | \$ 5,212,496 | \$ 4,162,047   | \$ 4,554,408 | \$ 4,869,138 |

## FISCAL YEAR COMPARISON

|   | BUDGET FY 1998-99            | BUDGET FY 1999-00          | % Change From<br>Prior Year |
|---|------------------------------|----------------------------|-----------------------------|
| <b>REVENUES</b>                           |                              |                            |                             |
| Local government                          | \$ 9,149,706                 | \$ 9,099,766               | -1%                         |
| State government                          | 221,132                      | 233,576                    | 6%                          |
| Other sources                             | 65,000                       | 100,000                    | 54%                         |
| Transfers                                 | <u>1,730,000</u>             | <u>205,000</u>             | <u>-88%</u>                 |
| Total revenue                             | <u>\$ 11,165,838</u>         | <u>\$ 9,638,342</u>        | <u>-14%</u>                 |
| <b>EXPENDITURES</b>                       |                              |                            |                             |
| Operations & maintenance                  | \$ 6,341,178                 | \$ 6,669,210               | 5%                          |
| Institutional support                     | <u>7,539,660</u>             | <u>5,669,132</u>           | <u>-25%</u>                 |
| Total expenditures                        | <u>\$ 13,880,838</u>         | <u>\$ 12,338,342</u>       | <u>-11%</u>                 |
| REVENUES OVER<br>(UNDER EXPENDITURES)     | \$ (2,715,000) *             | \$ (2,700,000)             | -1%                         |
| BEGINNING FUND<br>BALANCE June 30:        | <u>\$ 4,869,138</u>          | <u>\$ 6,064,230</u>        | <u>25%</u>                  |
| PROJECTED ENDING FUND<br>BALANCE June 30: | <u><u>\$ 2,154,138</u></u> * | <u><u>\$ 3,364,230</u></u> | <u><u>56%</u></u>           |

\*Note: College share of Performing Arts Center and Conference Center was not expended in FY 98-99 therefore the fund balance did not decrease as planned.

## OPERATIONS & MAINTENANCE FUND (RESTRICTED)

| REVENUES                          |                | % OF TOTAL |  |
|-----------------------------------|----------------|------------|--|
| LOCAL GOVERNMENT                  |                |            |  |
| Current taxes                     | \$ 1,323,794   |            |  |
| TOTAL LOCAL GOVERNMENT            | \$ 1,323,794   | 88.86%     |  |
| STATE GOVERNMENT                  |                |            |  |
| ICCB Tech Enhancement Grant       |                |            |  |
| Deferred Maintenance              | 100,952        |            |  |
| TOTAL STATE GOVERNMENT            | 100,952        | 6.78%      |  |
| OTHER SOURCES                     |                |            |  |
| Interest on Investments           | 65,000         |            |  |
| TOTAL OTHER SOURCES               | 65,000         | 4.36%      |  |
| TRANSFERS                         | -              | 0.00%      |  |
| TOTAL REVENUES                    | \$ 1,489,746   | 100.00%    |  |
| EXPENDITURES BY ACTIVITY          |                |            |  |
| CONTRACTUAL SERVICES              | 742,476        | 11.61%     |  |
| CAPITAL OUTLAY                    | 5,651,841      | 88.39%     |  |
| TOTAL EXPENDITURES                | 6,394,317      | 100.00%    |  |
| REVENUE OVER (UNDER) EXPENDITURES | \$ (4,904,571) |            |  |



**Capital Projects  
FY 1999-00**

1. Begin construction of Conference Center/Performing Arts Center

Harper Share:       7,438,800  
State Share:        7,173,200  
Total Project Cost: \$14,612,000

To be funded from fund balance in funds 02 and 03.

2. Parking Lot and Road Replacement and Repair

Harper Cost:        \$1,500,000

To be funded from bond proceeds in the Bonds Proceeds fund which are transferred to fund 03 (Operations & Maintenance (Restricted)) when needed.

3. Campus Signage

Large signs for outside of buildings identifying the building name.

Harper Cost:   \$140,000

To be funded from fund 02 (Operations & Maintenance)

4. Life Safety Projects

- Life Safety Improvements to Wellness and Sports Center.
- HVAC upgrades and ventilation changes to Music Instruction Center
- Northeast Center Parking Lot Lighting
- Lighting replacement in Science, Math and Health Careers Center, and Engineering and Applied Technology Center
- Instructional Delivery Center HVAC modifications

Harper Cost:   \$1,349,000

To be funded by a special levy for Life Safety, Health and Protection which is recorded and expended in fund 03 - Operations & Maintenance (Restricted)

## Short Term Projects

The college allows \$50,000 per year to take care of small renovation issues that may arise during the year.

## Budget Implications of Capital Projects.

All projects listed above are expected to breakeven or provide cost savings through reduced energy usage.

The new building project of a conference center and a performing arts center is one project in the eyes of the state, but is actually two separate buildings. The Conference Center has a business plan and expects to generate enough revenue from the conferencing activity to cover operational costs.

The Performing Arts Center will add additional costs to the physical plant operations. This building has had a long planning period which has provided the college the time to make changes in labor agreements will assist in funding these additional cost when they become a reality.



AUXILIARY ENTERPRISES FUND

### **AUXILIARY ENTERPRISES FUND (0500-000-000)**

The Auxiliary Enterprises Fund is established by Section 103-31.1 of the Illinois Public Community College Act and accounts for College services where a fee is charged to students or staff. Each enterprise/service should be accounted for separately using a group of self-balancing accounts within the fund. Examples of accounts in this fund include food services, student stores, and Corporate Services.

Only monies over which the institution has complete control should be included in this fund. Subsidies for auxiliary services by the Education Fund should be shown as transfers to the appropriate account.

# AUXILIARY ENTERPRISES FUND

## REVENUES

% OF TOTAL

### STUDENT TUITION & FEES

|                |    |           |
|----------------|----|-----------|
| Tuition & Fees | \$ | 8,920,499 |
| Other Fees     |    |           |
| Other          |    |           |

### TOTAL STUDENT TUITION & FEES

|           |        |
|-----------|--------|
| 8,920,499 | 51.52% |
|-----------|--------|

### OTHER SOURCES

|                         |    |           |
|-------------------------|----|-----------|
| Sales & Service Fees    | \$ | 7,710,975 |
| Facilities Rental       |    | 246,000   |
| Interest on Investments |    | 70,000    |
| Other                   |    | 31,000    |

### TOTAL OTHER SOURCES

|           |        |
|-----------|--------|
| 8,057,975 | 46.54% |
|-----------|--------|

### TRANSFERS

|         |       |
|---------|-------|
| 335,000 | 1.93% |
|---------|-------|

### TOTAL REVENUES

|               |         |
|---------------|---------|
| \$ 17,313,474 | 100.00% |
|---------------|---------|

## EXPENDITURES BY ACTIVITY

|                       |           |        |
|-----------------------|-----------|--------|
| ACADEMIC SUPPORT      | 58,875    |        |
| STUDENT SERVICES      | 879,122   | 6.23%  |
| PUBLIC SERVICES       | 6,971,331 | 49.43% |
| INDEPENDENT OPERATION | 5,545,060 | 39.32% |
| INSTITUTIONAL SUPPORT | 428,679   | 3.04%  |
| TRANSFERS             | 220,500   | 1.56%  |

### TOTAL EXPENDITURES

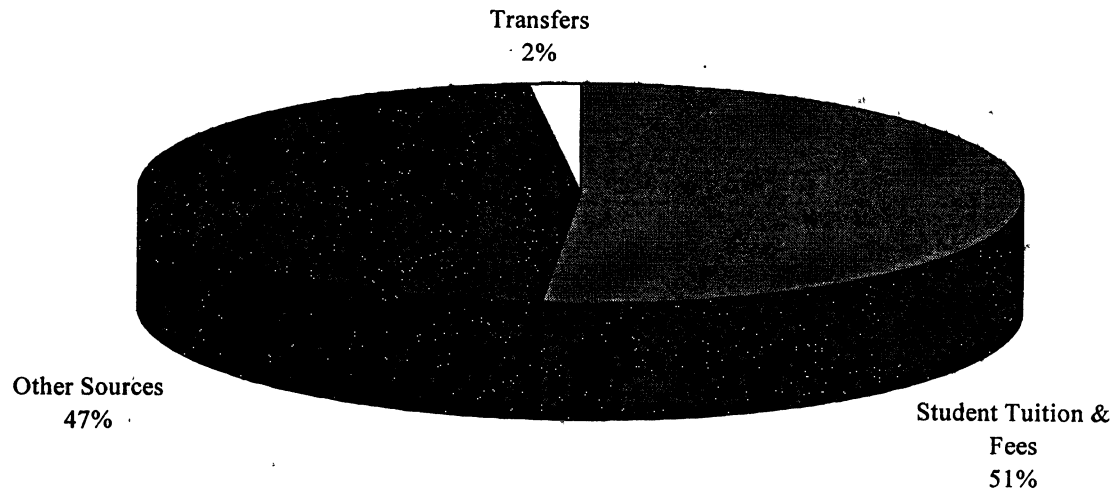
|            |
|------------|
| 14,103,567 |
|------------|

### REVENUE OVER (UNDER) EXPENDITURES

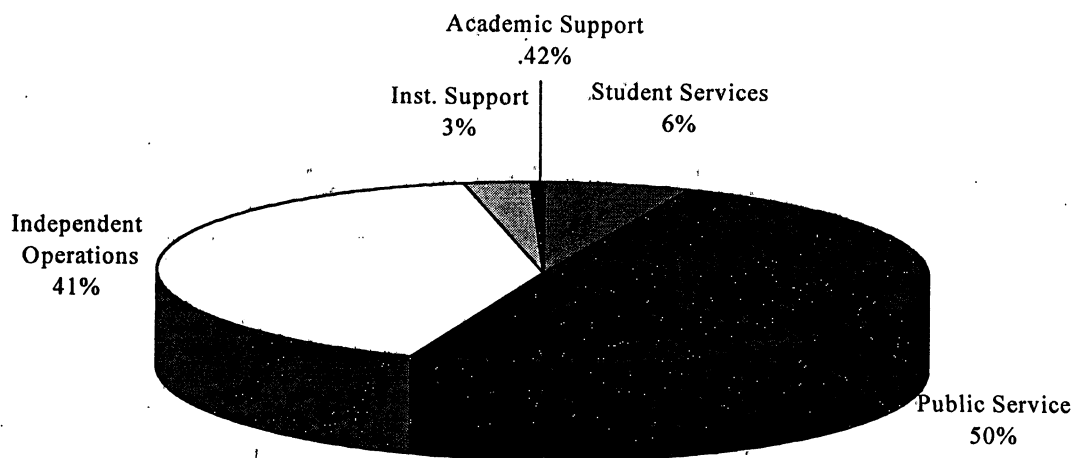
|              |        |
|--------------|--------|
| \$ 3,209,907 | 99.58% |
|--------------|--------|

## AUXILIARY ENTERPRISES FUND

### REVENUES



### EXPENDITURES BY ACTIVITY



# AUXILIARY ENTERPRISES FUND BY DIVISION

## DIVISION

|  | Revenue              | Expenditures         | Surplus/Deficit        |
|--|----------------------|----------------------|------------------------|
| Academic Affairs                       |                      |                      |                        |
| Academic Affairs                       | \$ -                 | \$ 700,000           | (700,000) <sup>1</sup> |
| Academic Enrichment & Language Studies | 35,305               | 36,145               | (840)                  |
| Assistant to the Vice President        |                      | 175,436              | (175,436) <sup>1</sup> |
| Assistant to the Vice President-CE     | 9,500                | 6,800                | 2,700                  |
| Business & Social Sciences             | 1,253,448            | 930,382              | 323,066                |
| Workforce & Professional Development   | 1,450,000            | 1,338,261            | 111,739                |
| Liberal Arts                           | 1,092,820            | 968,836              | 123,984                |
| Learning Resources Center              | 31,000               | 31,000               | -                      |
| Life Sciences & Human Services         | 285,315              | 285,453              | (138)                  |
| Wellness & Human Performance           | 809,000              | 715,164              | 93,836                 |
| Technology, Math & Physical Sciences   | 5,544,250            | 1,908,531            | 3,635,719              |
|  | <u>\$ 10,510,638</u> | <u>\$ 7,096,008</u>  | <u>\$ 3,414,630</u>    |
| Administrative Services                |                      |                      |                        |
| Bookstore                              | \$ 4,634,200         | \$ 4,317,606         | 316,594                |
| Dining Services                        | 1,174,000            | 1,113,009            | 60,991                 |
| Institutional                          | -                    | 428,679              | (428,679)              |
| Business Services & Finance            | 405,000              | -                    | 405,000                |
|  | <u>\$ 6,213,200</u>  | <u>\$ 5,859,294</u>  | <u>\$ 353,906</u>      |
| Student Affairs                        |                      |                      |                        |
| Wellness & Human Performance           | \$ 315,400           | \$ 306,284           | 9,116                  |
| Student Activities                     | 174,075              | 682,946              | (508,871) <sup>2</sup> |
| Student Development                    | 100,161              | 100,160              | 1                      |
|  | <u>\$ 589,636</u>    | <u>\$ 1,089,390</u>  | <u>\$ (499,754)</u>    |
| Information Technology                 | \$ -                 | \$ 58,875            |                        |
| FUND TOTALS                            | <u>\$ 17,313,474</u> | <u>\$ 14,103,567</u> | <u>\$ 3,209,907</u>    |

### Note:

1 The deficits in these two divisions represent centralized continuing education expenditures; revenues will be generated by all other continuing education accounts.

2 This shortfall will be funded by a transfer from Fund 01.



OTHER FUNDS AND DEBT



#### **AUDIT FUND (1100-000-000)**

The Audit Fund is established by Chapter 85, Section 709 of the Illinois Revised Statutes for recording the payment or auditing expenses. The audit tax levy should be recorded in this fund, and monies in this fund should be used only for the payment of auditing expenses.

#### **BOND AND INTEREST FUND (0400-000-000)**

The Bond and Interest Fund is established by Section 103A-1 of the Illinois Public Community College Act. This fund is used to account for payment of principal, interest, and related charges on any outstanding bonds. Debt service for each bond issue must be accounted for separately using a group of self-balancing accounts within the fund.

#### **BOND PROCEEDS FUNDS (1300-000-000)**

This fund is established to account for the receipt and disbursements from the sale of construction bonds.

#### **LIABILITY, PROTECTION AND SETTLEMENT FUND (1200-000-000)**

This fund is established by Chapter 85, Section 9-107 of Illinois Revised Statutes.. The tort liability, unemployment insurance and worker's compensation levy should be recorded in this fund. The monies in this fund, including interest earned on the assets of this fund, should be used only for the purposes authorized under Section 9-107, i.e., the payment of tort liability, unemployment or workers' compensation insurance or claims.

#### **RESTRICTED PURPOSES FUND (0600-000-000)**

The Restricted Purposes Fund, established by ICCB Rules 1501.508 and 1501.509, is for the purpose of accounting for monies that have restrictions regarding their use. Each specific project should be accounted for separately using a complete group of self-balancing accounts within the Restricted Purposes Fund. Care should be taken in establishing each group of self-balancing accounts so that the accounting and reporting requirements of the grantor are met. If the grantor provides an accounting manual, it should be followed for the group of self-balancing accounts.

## AUDIT FUND

### REVENUES

% OF TOTAL

#### LOCAL GOVERNMENT

Current Taxes \$ 63,500

TOTAL LOCAL GOVERNMENT 63,500 92.70%

#### OTHER SOURCES

Interest on Investments 5,000

TOTAL OTHER SOURCES 5,000 7.30%

TOTAL REVENUES \$ 68,500 100.00%

### EXPENDITURES BY ACTIVITY

INSTITUTIONAL SUPPORT 89,000 100.00%

TOTAL EXPENDITURES \$ 89,000 100.00%

REVENUE OVER (UNDER) EXPENDITURES \$ (20,500)

## BOND AND INTEREST FUND

### REVENUES

% OF TOTAL

#### LOCAL GOVERNMENT

|               |              |  |
|---------------|--------------|--|
| Current Taxes | \$ 2,665,640 |  |
|---------------|--------------|--|

|                        |           |        |
|------------------------|-----------|--------|
| TOTAL LOCAL GOVERNMENT | 2,665,640 | 89.27% |
|------------------------|-----------|--------|

#### OTHER SOURCES

|                         |         |  |
|-------------------------|---------|--|
| Interest on Investments | 100,000 |  |
|-------------------------|---------|--|

|                     |         |       |
|---------------------|---------|-------|
| TOTAL OTHER SOURCES | 100,000 | 3.35% |
|---------------------|---------|-------|

|           |         |       |
|-----------|---------|-------|
| TRANSFERS | 220,500 | 7.38% |
|-----------|---------|-------|

|                |              |         |
|----------------|--------------|---------|
| TOTAL REVENUES | \$ 2,986,140 | 100.00% |
|----------------|--------------|---------|

### EXPENDITURES BY ACTIVITY

|                       |           |         |
|-----------------------|-----------|---------|
| INSTITUTIONAL SUPPORT | 2,706,656 | 100.00% |
|-----------------------|-----------|---------|

|                    |              |         |
|--------------------|--------------|---------|
| TOTAL EXPENDITURES | \$ 2,706,656 | 100.00% |
|--------------------|--------------|---------|

|                                   |            |  |
|-----------------------------------|------------|--|
| REVENUE OVER (UNDER) EXPENDITURES | \$ 279,484 |  |
|-----------------------------------|------------|--|

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## LIABILITY, PROTECTION AND SETTLEMENT FUND

### REVENUES

% OF TOTAL

#### LOCAL GOVERNMENT

Current Taxes \$ 1,254,560

TOTAL LOCAL GOVERNMENT \$ 1,254,560 89.96%

#### OTHER SOURCES

Interest on Investments \$ 140,000

TOTAL OTHER SOURCES 140,000 10.04%

TOTAL REVENUES \$ 1,394,560 100.00%

### EXPENDITURES BY ACTIVITY

OPERATIONS AND MAINTENANCE \$ 342,990  
INSTITUTIONAL SUPPORT 1,024,505 74.92%

TOTAL EXPENDITURES \$ 1,367,495 74.92%

REVENUE OVER (UNDER) EXPENDITURES \$ 27,065

## RESTRICTED PURPOSES FUND

### REVENUES

% OF TOTAL

#### STATE GOVERNMENT

|       |                  |
|-------|------------------|
| ICCB  | 1,071,192        |
| ISBE  | 280,262          |
| Other | <u>2,874,777</u> |

#### TOTAL STATE GOVERNMENT

4,226,231 40.27%

#### FEDERAL GOVERNMENT

|                                  |                |
|----------------------------------|----------------|
| Dept. of Education               | 2,494,688      |
| Dept. of Health & Human Services | -              |
| Dept. of Veteran's Affairs       | 2,060,000      |
| Other Federal Gov't Sources      | <u>263,548</u> |

#### TOTAL FEDERAL GOVERNMENT

4,818,236 45.91%

#### OTHER SOURCES

|                                 |                |
|---------------------------------|----------------|
| Interest on Investments         | 35,000         |
| Nongovernmental Gifts or Grants | 560,371        |
| Miscellaneous                   | <u>105,753</u> |

#### TOTAL OTHER SOURCES

701,124 6.68%

#### TRANSFERS

750,000

750,000 7.15%

#### TOTAL REVENUES

\$ 10,495,591 100.00%

### EXPENDITURES BY ACTIVITY

|                       |                   |        |
|-----------------------|-------------------|--------|
| INSTRUCTION           | 887,655           | 6.90%  |
| ACADEMIC SUPPORT      | 450,325           | 3.50%  |
| STUDENT SERVICES      | 451,073           | 3.51%  |
| PUBLIC SERVICE        | 525,294           | 4.08%  |
| INSTITUTIONAL SUPPORT | <u>10,551,490</u> | 82.01% |

#### TOTAL EXPENDITURES

\$ 12,865,837 100.00%

#### REVENUE OVER (UNDER) EXPENDITURES

\$ (2,370,246)

## DEBT OBLIGATIONS

In the tax capped portions of Illinois, the only bonded debt that can be incurred without a vote of the people is alternative revenue bonds and the debt extension base limit of 1994. The college currently has a small bond issue for construction of the bookstore which is funded with alternative revenue bonds.

The majority of the debt which is currently outstanding is secured by taxing authority and therefore does not threaten the financial stability of the College in any way. The tax cap laws keep this debt level to the 1994 level when tax caps were applied. The College has a bond selling strategy which includes continuing to maximize all tax dollars available under the tax cap law. The small revenue bond has bookstore revenues, which are ample to pay the debt service. If, for some reason, these revenues would disappear, then debt service payments would be transferred to taxpayers, instead of a yearly abatement.

The strong tax cap laws and the access to current funds for building projects has made the college more of a "pay as you go" institution with very little reliance on debt. The college is considering a referendum in the future to fund some major building projects, but if a positive vote from the people is received then this debt will be funded with an increased levy to the tax payer and will provide extra dollars to the college to pay the principal and interest payments.

The debt limit set by law is \$343,397,073 and the College is at \$8,415,000 (2.5%), well below the limit. The College has an outstanding financial reputation as evidenced by Moody's AA1 bond rating, which is the highest rating in the state for a community college.

### All Issues Combined

| <u>Maturity Dates</u> | <u>Principal</u> | <u>Interest</u> | <u>Combined</u> | <u>Year</u> | <u>Levy</u> | <u>Abatement</u> | <u>Net Levy</u> | <u>Principal Remaining</u> |
|-----------------------|------------------|-----------------|-----------------|-------------|-------------|------------------|-----------------|----------------------------|
| <b>FY 1999</b>        |                  |                 |                 |             |             |                  |                 |                            |
| 12/1/98               | 2,415,000        | 168,546         | 2,583,546       | 1997        | 2,729,173   | 219,000          | 2,510,173       | 8,415,000                  |
| 6/1/99                |                  | 173,418         | 173,418         |             |             |                  |                 |                            |
| <b>FY 2000</b>        |                  |                 |                 |             |             |                  |                 |                            |
| 12/1/99               | 2,410,000        | 173,418         | 2,583,418       | 1998        | 2,756,835   | 220,000          | 2,536,835       | 6,005,000                  |
| 6/1/00                |                  | 117,239         | 117,239         |             |             |                  |                 |                            |
| <b>FY 2001</b>        |                  |                 |                 |             |             |                  |                 |                            |
| 12/1/00               | 2,105,000        | 117,239         | 2,222,239       | 1999        | 2,339,478   | 220,500          | 2,118,978       | 3,900,000                  |
| 6/1/01                |                  | 76,467          | 76,467          |             |             |                  |                 |                            |
| <b>FY 2002</b>        |                  |                 |                 |             |             |                  |                 |                            |
| 12/1/01               | 1,325,000        | 76,467          | 1,401,467       | 2000        | 1,477,934   | 220,500          | 1,257,434       | 2,575,000                  |
| 6/1/02                |                  | 50,126          | 50,126          |             |             |                  |                 |                            |
| <b>FY 2003</b>        |                  |                 |                 |             |             |                  |                 |                            |
| 12/1/02               | 1,115,000        | 50,126          | 1,165,126       | 2001        | 1,215,253   |                  | 1,215,253       | 1,460,000                  |
| 6/1/03                |                  | 29,200          | 29,200          |             |             |                  |                 |                            |
| <b>FY 2004</b>        |                  |                 |                 |             |             |                  |                 |                            |
| 12/1/03               | 345,000          | 29,200          | 374,200         | 2002        | 403,400     |                  | 403,400         | 1,115,000                  |
| 6/1/04                |                  | 22,300          | 22,300          |             |             |                  |                 |                            |
| <b>FY 2005</b>        |                  |                 |                 |             |             |                  |                 |                            |
| 12/1/04               | 360,000          | 22,300          | 382,300         | 2003        | 404,600     |                  | 404,600         | 755,000                    |
| 6/1/05                |                  | 15,100          | 15,100          |             |             |                  |                 |                            |
| <b>FY 2006</b>        |                  |                 |                 |             |             |                  |                 |                            |
| 12/1/05               | 370,000          | 15,100          | 385,100         | 2004        | 400,200     |                  | 400,200         | 385,000                    |
| 6/1/06                |                  | 7,700           | 7,700           |             |             |                  |                 |                            |
| <b>FY 2007</b>        |                  |                 |                 |             |             |                  |                 |                            |
| 12/1/06               | 385,000          | 7,700           | 392,700         | 2005        | 400,400     |                  | 400,400         | -                          |
|                       | 10,830,000       | 1,151,645       | 11,981,645      |             | 12,127,271  | 880,000          | 11,247,271      |                            |

# BOND INTEREST AND RETIREMENT SCHEDULE

99 Issue \$3,560,000; Limited Tax Bonds Dtd. 12-01-98

| <u>Maturity Da</u> | <u>Principal</u> | <u>Interest</u> | <u>Combined</u> | <u>Levy</u> |
|--------------------|------------------|-----------------|-----------------|-------------|
| <b>FY 1999</b>     |                  |                 |                 |             |
| 6/1/99             |                  | 61,539          | 61,539          |             |
| <b>FY 2000</b>     |                  |                 |                 |             |
| 12/1/99            | 775,000          | 61,539          | 836,539         | 898,078     |
| 6/1/00             |                  | 49,526          | 49,526          |             |
| <b>FY 2001</b>     |                  |                 |                 |             |
| 12/1/00            | 1,200,000        | 49,526          | 1,249,526       | 1,299,053   |
| 6/1/01             |                  | 28,526          | 28,526          |             |
| <b>FY 2002</b>     |                  |                 |                 |             |
| 12/1/01            | 800,000          | 28,526          | 828,526         | 857,053     |
| 6/1/02             |                  | 14,326          | 14,326          |             |
| <b>FY 2003</b>     |                  |                 |                 |             |
| 12/1/02            | 785,000          | 14,326          | 799,326         | 813,653     |

97 Issue \$1,150,000; Limited Tax Bonds Dtd. 12-01-97

| <u>Maturity Dates</u> | <u>Principal</u> | <u>Interest</u> | <u>Combined</u> | <u>Levy</u> |
|-----------------------|------------------|-----------------|-----------------|-------------|
| 12/1/98               | 360,000          | 22,920          | 382,920         | 382,920     |
| 6/1/99                |                  | 15,900          | 15,900          |             |
| 12/1/99               | 390,000          | 15,900          | 405,900         | 421,800     |
| 6/1/00                |                  | 8,100           | 8,100           |             |
| 12/1/00               | 400,000          | 8,100           | 408,100         | 416,200     |
| <b>Total</b>          |                  |                 |                 |             |
|                       |                  | 1,150,000       | 70,920          | 1,220,920   |
|                       |                  | Accrued         | 255             | 255         |

Net Cost 3,560,000 307,835 3,867,835 3,867,835

1,150,000 70,665 1,220,665 1,220,920

96 Issue \$6,380,000; Limited Tax Bonds Dtd. 11-01-96

| <u>Maturity Dates</u> | <u>Principal</u> | <u>Interest</u> | <u>Combined</u> | <u>Levy</u> |
|-----------------------|------------------|-----------------|-----------------|-------------|
| <b>FY 1999</b>        |                  |                 |                 |             |
| 12/1/98               | 1,505,000        | 102,695         | 1,607,695       | 1,710,390   |
| 6/1/99                |                  | 68,833          | 68,833          |             |
| <b>FY 2000</b>        |                  |                 |                 |             |
| 12/1/99               | 660,000          | 68,833          | 728,833         | 797,665     |
| 6/1/00                |                  | 49,363          | 49,363          |             |
| <b>FY 2001</b>        |                  |                 |                 |             |
| 12/1/00               | 305,000          | 49,363          | 354,363         | 403,725     |
| 6/1/01                |                  | 42,691          | 42,691          |             |
| <b>FY 2002</b>        |                  |                 |                 |             |
| 12/1/01               | 315,000          | 42,691          | 357,691         | 400,381     |
| 6/1/02                |                  | 35,800          | 35,800          |             |
| <b>FY 2003</b>        |                  |                 |                 |             |
| 12/1/02               | 330,000          | 35,800          | 365,800         | 401,600     |
| 6/1/03                |                  | 29,200          | 29,200          |             |
| <b>FY 2004</b>        |                  |                 |                 |             |
| 12/1/03               | 345,000          | 29,200          | 374,200         | 403,400     |
| 6/1/04                |                  | 22,300          | 22,300          |             |
| <b>FY 2005</b>        |                  |                 |                 |             |
| 12/1/04               | 360,000          | 22,300          | 382,300         | 404,600     |
| 6/1/05                |                  | 15,100          | 15,100          |             |
| <b>FY 2006</b>        |                  |                 |                 |             |
| 12/1/05               | 370,000          | 15,100          | 385,100         | 400,200     |
| 6/1/06                |                  | 7,700           | 7,700           |             |
| <b>FY 2007</b>        |                  |                 |                 |             |
| 12/1/06               | 385,000          | 7,700           | 392,700         | 400,400     |

92 Issue \$1,700,000; Gen Obl Bonds Series 1992

| <u>Maturity Dates</u> | <u>Principal</u> | <u>Interest</u> | <u>Combined</u> | <u>Levy</u> |
|-----------------------|------------------|-----------------|-----------------|-------------|
| 12/1/98               | 180,000          | 19,500          | 199,500         | 219,000     |
| 6/1/99                |                  | 15,000          | 15,000          |             |
| 12/1/99               | 190,000          | 15,000          | 205,000         | 220,000     |
| 6/1/00                |                  | 10,250          | 10,250          |             |
| 12/1/00               | 200,000          | 10,250          | 210,250         | 220,500     |
| 6/1/01                |                  | 5,250           | 5,250           |             |
| 12/1/01               | 210,000          | 5,250           | 215,250         | 220,500     |
| <b>Total</b>          |                  |                 |                 |             |
|                       |                  | 780,000         | 80,500          | 860,500     |
|                       |                  |                 |                 | 880,000     |

Total Cost 4,575,000 644,666 5,219,666 5,322,361

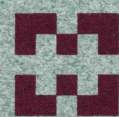


89 Issue \$3,035,000; Bonds Dtd. 12-01-89

| <u>Maturity Dates</u> | <u>Principal</u> | <u>Interest</u> | <u>Combined</u> | <u>Levy</u>    |
|-----------------------|------------------|-----------------|-----------------|----------------|
| <u>FY 1999</u>        |                  |                 |                 |                |
| 12/1/98               | 370,000          | 23,431          | 393,431         | 416,863        |
| 6/1/99                |                  | 12,146          | 12,146          |                |
| <u>FY 2000</u>        |                  |                 |                 |                |
| 12/1/99               | 395,000          | 12,146          | 407,146         | 419,293        |
| <hr/>                 |                  |                 |                 |                |
| Total Cost            | <u>765,000</u>   | <u>47,724</u>   | <u>812,724</u>  | <u>836,155</u> |

# Appendix

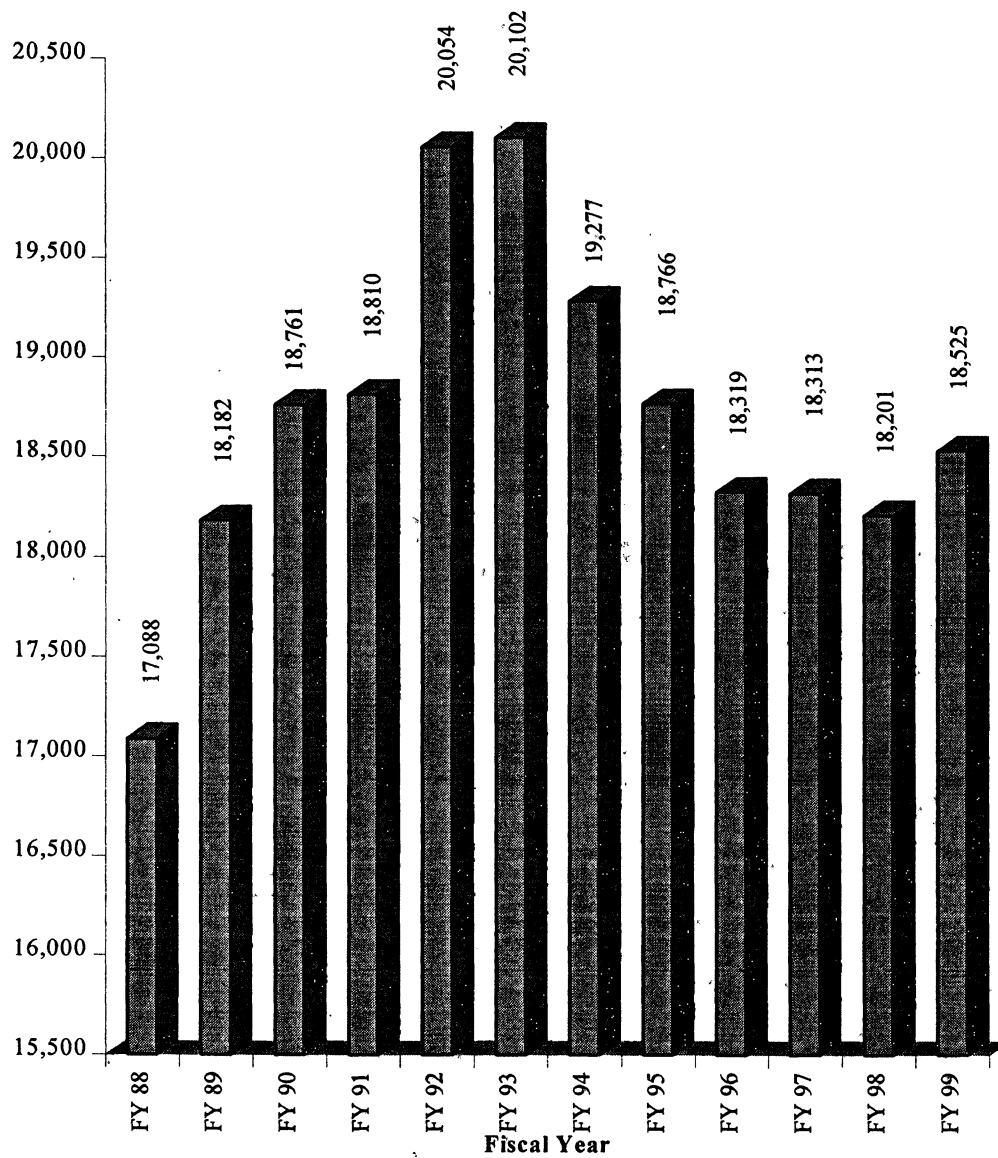




## APPENDIX



# FULL TIME EQUIVALENT ENROLLMENT (FTE) HISTORY CREDIT AND CONTINUING EDUCATION



# ACADEMIC OCCUPATIONAL AND TRANSFER PROGRAMS

| Program Name   | Transfer Oriented |    |     |     | Occupational |       |
|--|-------------------|----|-----|-----|--------------|-------|
|  | AA                | AS | AFA | AES | AAS          | Cert. |
| Accounting Associate                                 |                   |    |     |     | X            | X     |
| Accounting Clerk                                     |                   |    |     |     |              | X     |
| Accounting-Payroll, State, and Local Taxes           |                   |    |     |     |              | X     |
| Administrative Assistant                             |                   |    |     |     |              | X     |
| Advanced Floral Design                               |                   |    |     |     |              | X     |
| Arboriculture  |                   |    |     |     |              | X     |
| Architectural CAD                                    |                   |    |     |     |              | X     |
| Architectural Technology                             |                   |    |     |     | X            | X     |
| Automation Skills                                    |                   |    |     |     |              | X     |
| Biological Sciences                                  |                   | X  |     |     |              |       |
| Bread and Pastry Arts                                |                   |    |     |     |              | X     |
| Building Codes and Enforcement                       |                   |    |     |     |              | X     |
| Business Management                                  | X                 |    |     |     |              |       |
| CAD Technician                                       |                   |    |     |     |              | X     |
| Cardiac Technology                                   |                   |    |     |     | X            |       |
| Certified Nursing Assistant                          |                   |    |     |     |              | X     |
| Certified Professional Secretary                     |                   |    |     |     |              | X     |
| CNC/CAM Technician                                   |                   |    |     |     |              | X     |
| Commercial Credit Management                         |                   |    |     |     |              | X     |
| Computer Information Systems--Advanced LAN Mgt.      |                   |    |     |     |              | X     |
| Computer Information Systems--C Programming          |                   |    |     |     |              | X     |
| Computer Information Systems--Computer Operator      |                   |    |     |     |              | X     |
| Computer Information Systems--LAN Management         |                   |    |     |     |              | X     |
| Computer Information Systems--Microcomp. Supp. Spec. |                   |    |     |     |              | X     |
| Computer Information Systems--Microcomputers in Bus. |                   |    |     |     | X            | X     |
| Computer Information Systems--Midrange               |                   |    |     |     |              | X     |
| Computer Information Systems--Technology             |                   |    |     |     | X            | X     |
| Criminal Justice                                     |                   |    |     |     | X            | X     |
| Culinary Arts  |                   |    |     |     |              | X     |
| Dental Hygiene                                       |                   |    |     |     | X            |       |
| Dietary Manager                                      |                   |    |     |     |              | X     |
| Dietetic Technician                                  |                   |    |     |     | X            |       |
| Digital Electronics and Microprocessor Technology    |                   |    |     |     | X            | X     |
| Domestic Refrigeration and Heating                   |                   |    |     |     |              | X     |
| Early Childhood Education-Before/After School Care   |                   |    |     |     |              | X     |
| Early Childhood Administrator                        |                   |    |     |     |              | X     |
| Early Childhood Education                            |                   |    |     |     | X            |       |

| Program Name                        | Transfer Oriented |    |     |     |     | Occupational |  |
|-------------------------------------|-------------------|----|-----|-----|-----|--------------|--|
|                                     | AA                | AS | AFA | AES | AAS | Cert.        |  |
| Fine And Applied Arts               | X                 |    | X   |     |     |              |  |
| Fire Science Technology             |                   |    |     |     | X   | X            |  |
| Floral Design                       |                   |    |     |     |     | X            |  |
| Garden Center Operations            |                   |    |     |     |     | X            |  |
| General                             | X                 | X  |     |     |     |              |  |
| General Office                      |                   |    |     |     |     | X            |  |
| Golf Course Management              |                   |    |     |     |     | X            |  |
| Greenhouse Operations               |                   |    |     |     |     | X            |  |
| Grounds Equipment Operator          |                   |    |     |     |     | X            |  |
| Grounds Maintenance                 |                   |    |     |     |     | X            |  |
| Health Care Office Manager          |                   |    |     |     | X   |              |  |
| Health Care Secretary               |                   |    |     |     |     | X            |  |
| Health Insurance Billing Specialist |                   |    |     |     |     | X            |  |
| Heating Service                     |                   |    |     |     |     | X            |  |
| Hospitality Management              |                   |    |     |     | X   | X            |  |
| Hotel Mangement                     |                   |    |     |     |     | X            |  |
| Human Resource Management           |                   |    |     |     |     | X            |  |
| Industrial and Retail Security      |                   |    |     |     |     | X            |  |
| Interior Design                     |                   |    |     |     | X   |              |  |
| International Business              |                   |    |     |     | X   | X            |  |
| Journalism                          |                   |    |     |     | X   |              |  |
| Landscape Design                    |                   |    |     |     |     | X            |  |
| Law Office Administrative Assistant |                   |    |     |     | X   | X            |  |
| Liberal Arts                        | X                 |    |     |     |     |              |  |
| Licensed Practical Nursing          |                   |    |     |     |     | X            |  |
| Machinist                           |                   |    |     |     |     | X            |  |
| Management                          |                   |    |     |     | X   | X            |  |
| Manufacturing Technology            |                   |    |     |     | X   |              |  |
| Manufacturing Technology/Machining  |                   |    |     |     | X   |              |  |
| Marketing                           |                   |    |     |     | X   |              |  |
| Materials/Logistics Management      |                   |    |     |     | X   | X            |  |
| Mechanical Drafting                 |                   |    |     |     |     | X            |  |
| Mechanical Engineering Technology   |                   |    |     |     | X   |              |  |
| Media Design                        |                   |    |     |     |     | X            |  |
| Media Writing                       |                   |    |     |     |     | X            |  |
| Media Writing and Design            |                   |    |     |     |     | X            |  |
| Medical Office Assistant            |                   |    |     |     | X   | X            |  |
| Medical Transcriptionist            |                   |    |     |     |     | X            |  |
| Music                               | X                 |    | X   |     |     |              |  |

## PER CAPITA COST

| Year    | Tuition | State<br>Apportionment | All Other<br>Revenue | Per Capita *<br>Cost |
|---------|---------|------------------------|----------------------|----------------------|
| 1967-68 | \$8.00  | \$11.50                | \$35.50              | \$55.00              |
| 1968-69 | 8.00    | 11.50                  | 34.50                | 54.00                |
| 1969-70 | 8.00    | 11.50                  | 24.76                | 44.26                |
| 1970-71 | 10.00   | 15.50                  | 22.54                | 48.04                |
| 1971-72 | 12.00   | 15.50                  | 21.85                | 49.35                |
| 1972-73 | 12.00   | 16.50                  | 22.83                | 51.33                |
| 1973-74 | 14.00   | 18.50                  | 20.55                | 53.05                |
| 1974-75 | 14.00   | 18.12                  | 17.22                | 49.34                |
| 1975-76 | 14.00   | 17.61                  | 21.28                | 52.89                |
| 1976-77 | 15.00   | 19.40                  | 22.79                | 57.19                |
| 1977-78 | 15.00   | 20.49                  | 28.81                | 64.30                |
| 1978-79 | 17.00   | 21.32                  | 27.55                | 65.87                |
| 1979-80 | 18.00   | 23.72                  | 26.31                | 68.03                |
| 1980-81 | 19.00   | 25.08                  | 24.15                | 68.23                |
| 1981-82 | 22.00   | 26.31                  | 21.13                | 69.44                |
| 1982-83 | 22.00   | 22.86                  | 37.84                | 82.70                |
| 1983-84 | 25.00   | 21.76                  | 37.94                | 84.70                |
| 1984-85 | 27.00   | 21.61                  | 40.55                | 89.16                |
| 1985-86 | 27.00   | 24.22                  | 55.45                | 106.67               |
| 1986-87 | 27.00   | 22.99                  | 73.60                | 123.59               |
| 1987-88 | 27.00   | 27.20                  | 80.64                | 134.84               |
| 1988-89 | 30.00   | 28.60                  | 85.69                | 144.29               |
| 1989-90 | 30.00   | 29.67                  | 85.87                | 145.54               |
| 1990-91 | 30.00   | 32.14                  | 89.02                | 151.16               |
| 1991-92 | 30.00   | 34.45                  | 105.88               | 170.33               |
| 1992-93 | 33.00   | 28.02                  | 124.03               | 185.05               |
| 1993-94 | 36.00   | 27.35                  | 126.66               | 190.01               |
| 1994-95 | 36.00   | 27.97                  | 129.34               | 193.31               |
| 1995-96 | 40.00   | 28.71                  | 147.53               | 216.24               |
| 1996-97 | 42.00   | 29.70                  | 159.65               | 231.35               |
| 1997-98 | 46.00   | 33.53                  | 160.18               | 239.71               |
| 1998-99 | 50.00   | 35.98                  | 177.92               | 263.90               |

\* Does NOT include non-capital State and Grant funds per semester hour.

## % OF PER CAPITA COST

| Year    | Tuition | State<br>Apportionment | All Other<br>Revenue | Per Capita *<br>Cost |
|---------|---------|------------------------|----------------------|----------------------|
| 1967-68 | 14.5%   | 20.9%                  | 64.5%                | 100%                 |
| 1968-69 | 14.8    | 21.3                   | 63.9                 | 100                  |
| 1969-70 | 18.1    | 26.0                   | 55.9                 | 100                  |
| 1970-71 | 20.8    | 32.3                   | 46.9                 | 100                  |
| 1971-72 | 24.3    | 31.4                   | 44.3                 | 100                  |
| 1972-73 | 23.4    | 32.1                   | 44.5                 | 100                  |
| 1973-74 | 26.4    | 34.9                   | 38.7                 | 100                  |
| 1974-75 | 28.4    | 36.7                   | 34.9                 | 100                  |
| 1975-76 | 26.5    | 33.3                   | 40.2                 | 100                  |
| 1976-77 | 26.2    | 33.9                   | 39.8                 | 100                  |
| 1977-78 | 23.3    | 31.9                   | 44.8                 | 100                  |
| 1978-79 | 25.8    | 32.4                   | 41.8                 | 100                  |
| 1979-80 | 26.5    | 34.9                   | 38.7                 | 100                  |
| 1980-81 | 27.8    | 36.8                   | 35.4                 | 100                  |
| 1981-82 | 31.7    | 37.9                   | 30.4                 | 100                  |
| 1982-83 | 26.6    | 27.6                   | 45.8                 | 100                  |
| 1983-84 | 29.5    | 25.7                   | 44.8                 | 100                  |
| 1984-85 | 30.3    | 24.2                   | 45.5                 | 100                  |
| 1985-86 | 25.3    | 22.7                   | 52.0                 | 100                  |
| 1986-87 | 21.8    | 18.6                   | 59.6                 | 100                  |
| 1987-88 | 20.0    | 20.2                   | 59.8                 | 100                  |
| 1988-89 | 20.8    | 19.8                   | 59.4                 | 100                  |
| 1989-90 | 20.6    | 20.4                   | 59.0                 | 100                  |
| 1990-91 | 19.8    | 21.3                   | 58.9                 | 100                  |
| 1991-92 | 17.6    | 20.2                   | 62.2                 | 100                  |
| 1992-93 | 17.8    | 15.1                   | 67.0                 | 100                  |
| 1993-94 | 18.9    | 14.4                   | 66.7                 | 100                  |
| 1994-95 | 18.6    | 14.5                   | 66.9                 | 100                  |
| 1995-96 | 18.5    | 13.3                   | 68.2                 | 100                  |
| 1996-97 | 18.2    | 12.8                   | 69.0                 | 100                  |
| 1997-98 | 19.2    | 14.0                   | 66.8                 | 100                  |
| 1998-99 | 19.0    | 13.6                   | 67.4                 | 100                  |

\* Does NOT include non-capital State and Grant funds per semester hour.



# HARPER COLLEGE EQUALIZED ASSESSED VALUATION BY COUNTY

| Levy Year | Cook           | Kane       | Lake        | McHenry     | Total          |
|-----------|----------------|------------|-------------|-------------|----------------|
| 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   | 1,413,559,314  |
| 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      | 1,959,935,484  | 10,806,000 | 86,016,123  | 9,076,898   | 2,065,834,505  |
| 1975      | 2,053,473,773  | 11,365,159 | 91,049,476  | 9,908,872   | 2,165,797,280  |
| 1976      | 2,349,089,537  | 11,448,225 | 106,621,325 | 10,948,833  | 2,478,107,920  |
| 1977      | 2,588,145,278  | 11,697,079 | 130,436,610 | 12,231,351  | 2,742,510,318  |
| 1978      | 2,803,922,400  | 12,431,067 | 152,700,196 | 15,370,140  | 2,984,423,803  |
| 1979      | 2,783,881,380  | 13,732,046 | 180,378,734 | 18,878,169  | 2,996,870,329  |
| 1980      | 3,429,169,229  | 16,128,261 | 210,902,047 | 23,228,607  | 3,679,428,144  |
| 1981      | 4,192,564,160  | 17,627,690 | 227,873,468 | 26,692,117  | 4,464,757,435  |
| 1982      | 4,479,364,687  | 18,487,126 | 238,071,691 | 27,483,310  | 4,763,406,814  |
| 1983      | 4,469,862,554  | 16,026,712 | 243,165,764 | 26,612,772  | 4,755,667,802  |
| 1984      | 4,779,265,256  | 15,871,907 | 253,282,510 | 27,572,183  | 5,075,991,856  |
| 1985      | 5,417,450,692  | 15,947,850 | 269,086,882 | 28,796,049  | 5,731,281,473  |
| 1986      | 5,707,599,916  | 16,590,756 | 289,833,072 | 32,594,662  | 6,046,618,406  |
| 1987      | 6,082,969,895  | 19,227,099 | 328,298,957 | 37,314,964  | 6,467,810,915  |
| 1988      | 6,375,520,577  | 21,004,705 | 375,686,130 | 45,028,812  | 6,817,240,224  |
| 1989      | 7,861,901,522  | 20,501,587 | 439,084,763 | 52,882,658  | 8,374,370,530  |
| 1990      | 8,405,574,459  | 23,409,683 | 511,801,980 | 60,332,869  | 9,001,118,991  |
| 1991      | 8,644,078,068  | 25,734,687 | 577,477,010 | 69,941,012  | 9,317,230,777  |
| 1992      | 9,866,570,847  | 30,150,192 | 609,619,575 | 77,547,718  | 10,583,888,332 |
| 1993      | 10,152,119,098 | 32,332,945 | 641,695,870 | 85,103,615  | 10,911,251,528 |
| 1994      | 10,012,855,593 | 34,990,938 | 662,357,664 | 91,394,551  | 10,801,598,746 |
| 1995      | 10,844,801,196 | 36,316,539 | 696,875,910 | 96,583,351  | 11,674,576,996 |
| 1996      | 11,069,679,533 | 38,869,716 | 733,664,538 | 102,032,022 | 11,944,245,809 |
| 1997      | 11,082,749,732 | 40,607,023 | 770,551,121 | 105,469,644 | 11,999,377,520 |

# DEBT OBLIGATIONS

## CALENDAR YEAR

| <u>Maturity Dates</u> | <u>Principal</u> | <u>Interest</u> | <u>Combined</u> | <u>Levy<br/>Year</u> | <u>Levy</u> | <u>Abatement</u> | <u>Net Levy</u> | <u>Principal<br/>Remaining</u> |
|-----------------------|------------------|-----------------|-----------------|----------------------|-------------|------------------|-----------------|--------------------------------|
| 6/1/99                |                  | 173,418         | 173,418         |                      |             |                  |                 |                                |
| 12/1/99               | 2,410,000        | 173,418         | 2,583,418       | 1998                 | 2,756,835   | 220,000          | 2,536,835       | 6,005,000                      |
| 6/1/00                |                  | 117,239         | 117,239         |                      |             |                  |                 |                                |
| 12/1/00               | 2,105,000        | 117,239         | 2,222,239       | 1999                 | 2,339,478   | 220,500          | 2,339,478       | 3,900,000                      |
| 6/1/01                |                  | 76,467          | 76,467          |                      |             |                  |                 |                                |
| 12/1/01               | 1,325,000        | 76,467          | 1,401,467       | 2000                 | 1,477,934   | 220,500          | 1,477,934       | 2,575,000                      |
| 6/1/02                |                  | 50,126          | 50,126          |                      |             |                  |                 |                                |
| 12/1/02               | 1,115,000        | 50,126          | 1,165,126       | 2001                 | 1,215,253   |                  | 1,215,253       | 1,460,000                      |
| 6/1/03                |                  | 29,200          | 29,200          |                      |             |                  |                 |                                |
| 12/1/03               | 345,000          | 29,200          | 374,200         | 2002                 | 403,400     |                  | 403,400         | 1,115,000                      |
| 6/1/04                |                  | 22,300          | 22,300          |                      |             |                  |                 |                                |
| 12/1/04               | 360,000          | 22,300          | 382,300         | 2003                 | 404,600     |                  | 404,600         | 755,000                        |
| 6/1/05                |                  | 15,100          | 15,100          |                      |             |                  |                 |                                |
| 12/1/05               | 370,000          | 15,100          | 385,100         | 2004                 | 400,200     |                  | 400,200         | 385,000                        |
| 6/1/06                |                  | 7,700           | 7,700           |                      |             |                  |                 |                                |
| 12/1/06               | 385,000          | 7,700           | 392,700         | 2005                 | 400,400     |                  | 400,400         |                                |
|                       | 8,415,000        | 983,099         | 9,398,099       |                      | 9,398,099   | 661,000          | 9,178,099       |                                |

99 Issue \$3,560,000; Limited Tax Bonds Dtd. 12-01-98

97 Issue \$1,150,000; Limited Tax Bonds Dtd. 12-01-97

| <u>Maturity Da</u> | <u>Principal</u> | <u>Interest</u> | <u>Combined</u> | <u>Levy</u> |
|--------------------|------------------|-----------------|-----------------|-------------|
| 6/1/99             |                  | 61,539          | 61,539          |             |
| 12/1/99            | 775,000          | 61,539          | 836,539         | 898,078     |
| 6/1/00             |                  | 49,526          | 49,526          |             |
| 12/1/00            | 1,200,000        | 49,526          | 1,249,526       | 1,299,053   |
| 6/1/01             |                  | 28,526          | 28,526          |             |
| 12/1/01            | 800,000          | 28,526          | 828,526         | 857,053     |
| 6/1/02             |                  | 14,326          | 14,326          |             |
| 12/1/02            | 785,000          | 14,326          | 799,326         | 813,653     |

| <u>Maturity Dates</u> | <u>Principal</u> | <u>Interest</u> | <u>Combined</u> | <u>Levy</u> |
|-----------------------|------------------|-----------------|-----------------|-------------|
| 6/1/99                |                  | 15,900          | 15,900          |             |
| 12/1/99               | 390,000          | 15,900          | 405,900         | 421,800     |
| 6/1/00                |                  | 8,100           | 8,100           |             |
| 12/1/00               | 400,000          | 8,100           | 408,100         | 416,200     |

|         |         |        |         |         |
|---------|---------|--------|---------|---------|
| Total   | 790,000 | 48,000 | 838,000 | 838,000 |
| Accrued |         | 255    | 255     |         |

Net Cost 3,560,000 307,835 3,867,835 3,867,835

Net Cost 790,000 47,745 837,745 838,000

96 Issue \$6,380,000; Limited Tax Bonds Dtd. 11-01-96

92 Issue \$1,700,000; Gen Obl Bonds Series 1992

| <u>Maturity Dates</u> | <u>Principal</u> | <u>Interest</u> | <u>Combined</u> | <u>Levy</u> |
|-----------------------|------------------|-----------------|-----------------|-------------|
| 6/1/99                |                  | 68,833          | 68,833          |             |
| 12/1/99               | 660,000          | 68,833          | 728,833         | 797,665     |
| 6/1/00                |                  | 49,363          | 49,363          |             |
| 12/1/00               | 305,000          | 49,363          | 354,363         | 403,725     |
| 6/1/01                |                  | 42,691          | 42,691          |             |
| 12/1/01               | 315,000          | 42,691          | 357,691         | 400,381     |
| 6/1/02                |                  | 35,800          | 35,800          |             |
| 12/1/02               | 330,000          | 35,800          | 365,800         | 401,600     |
| 6/1/03                |                  | 29,200          | 29,200          |             |
| 12/1/03               | 345,000          | 29,200          | 374,200         | 403,400     |
| 6/1/04                |                  | 22,300          | 22,300          |             |
| 12/1/04               | 360,000          | 22,300          | 382,300         | 404,600     |
| 6/1/05                |                  | 15,100          | 15,100          |             |
| 12/1/05               | 370,000          | 15,100          | 385,100         | 400,200     |
| 6/1/06                |                  | 7,700           | 7,700           |             |
| 12/1/06               | 385,000          | 7,700           | 392,700         | 400,400     |

| <u>Maturity Dates</u> | <u>Principal</u> | <u>Interest</u> | <u>Combined</u> | <u>Levy</u> |
|-----------------------|------------------|-----------------|-----------------|-------------|
| 6/1/99                |                  | 15,000          | 15,000          |             |
| 12/1/99               | 190,000          | 15,000          | 205,000         | 220,000     |
| 6/1/00                |                  | 10,250          | 10,250          |             |
| 12/1/00               | 200,000          | 10,250          | 210,250         | 220,500     |
| 6/1/01                |                  | 5,250           | 5,250           |             |
| 12/1/01               | 210,000          | 5,250           | 215,250         | 220,500     |

Total Cost 3,070,000 541,971 3,611,971 3,611,971

600,000 61,000 661,000 661,000

89 Issue \$3,035,000; Bonds Dtd. 12-01-89

| <u>Maturity Dates</u> | <u>Principal</u> | <u>Interest</u> | <u>Combined</u> | <u>Levy</u> |
|-----------------------|------------------|-----------------|-----------------|-------------|
|-----------------------|------------------|-----------------|-----------------|-------------|

|         |         |        |         |         |
|---------|---------|--------|---------|---------|
| 6/1/99  |         | 12,146 | 12,146  |         |
| 12/1/99 | 395,000 | 12,146 | 407,146 | 419,293 |

---

|            |                |               |                |                |
|------------|----------------|---------------|----------------|----------------|
| Total Cost | <u>395,000</u> | <u>24,293</u> | <u>419,293</u> | <u>419,293</u> |
|------------|----------------|---------------|----------------|----------------|

# GRANT PROGRAMS JULY 1, 1999-JUNE 30, 2000

REPORTED AS OF JULY 12, 1999

| GRANT NAME/ DIVISION  | DESCRIPTION   | FUNDING SOURCE &<br>AMOUNT         | DATES   |
|---|---|------------------------------------|---|
| Minority Student Transfer Center<br>Student Development                   | Provide counseling & advising services<br>to minority students                                  | IBHE \$66,000                      | 09/01/98 - 08/31/99;<br>09/01/99 - 08/31/00   |
| Special Populations Allocation<br>Academic Enrichment/Language<br>Studies | State Allocation Grant Special<br>populations to support disadvantaged<br>students              | ICCB \$306,847                     | 07/01/99 - 06/30/00                           |
| Business/Industry      Workforce<br>Preparation                           | State Allocation Grant To provide local<br>economic development in workforce<br>training        | ICCB \$173,002                     | 07/01/99 - 06/30/00                           |
| Education to Careers      Workforce<br>Preparation                        | State Allocation Grant To promote<br>career development and work based<br>training              | ICCB \$117,440                     | 07/01/99 - 06/30/00                           |
| Welfare to Work      Workforce<br>Preparation                             | State Allocation Grant Workforce<br>Preparation   | ICCB \$64,100                      | 07/01/99 - 06/30/00                           |
| Advanced Technology<br>Information Technology                             | State Allocation Grant To purchase<br>technological resources for instruction                   | ICCB \$169,741                     | 07/01/99 - 06/30/00                           |
| Advanced Technology<br>Information Technology                             | State Allocation Grant Technology<br>Support  | ICCB \$118,727                     | 07/01/99 - 06/30/00                           |
| Technical Skills      Information<br>Technology                           | State Allocation Grant Staff<br>Technical Skills Enhancement                                    | ICCB \$98,607                      | 07/01/99 - 06/30/00                           |
| Displaced Homemakers<br>Women's Program                                   | Continuation of FY 99 IDL Grant<br>Advising & Job Placement for Women's<br>Program participants | IDL \$59,000                       | 07/01/99 - 06/30/00                           |
| Disabled Student Project<br>Access & Disability Services                  | Continuation of FY 99 IDHS/ORS Grant<br>To provide services to disabled students                | IDHS/ORS<br>\$129,780<br>\$105,447 | '10/01/98 - 9/30/99*;<br>10/01/99 - 06/30/00* |

\*Note: change in fiscal year dates from federal calendar to a state calendar (\$137,892)

| GRANT NAME/ DIVISION   | DESCRIPTION   | FUNDING SOURCE &<br>AMOUNT                      | DATES               |
|--|---|---|---------------------|
| Adult Education & Literacy<br>Adult Educational Development                    | Continuation of FY 99 Grant Supports<br>Adult Educational Development<br>Programs   | ISBE \$344,465                                  | 07/01/99 - 06/30/00 |
| Federal Tech Prep<br>Education to Careers                                      | Continuation of FY 99 Grant<br>Comprehensive Career Development<br>Program          | ISBE \$106,240                                  | 07/01/99 - 06/30/00 |
| State Tech Prep<br>Education to Careers  | Continuation of FY 99 Grant<br>Comprehensive Career Development<br>Program          | ISBE \$162,694                                  | 07/01/99 - 06/30/00 |
| Perkins III<br>Workforce Development   | Continuation of FY 99 Grant Education<br>to Careers Career & Technical<br>Education | ISBE \$197,012                                  | 07/01/99 - 06/30/00 |
| Program Improvement<br>Workforce Development                                   | Continuation of FY 99 Grant Education<br>to Careers Career & Technical<br>Education | ISBE \$23,228                                   | 07/01/99 - 06/30/00 |
| Single Parent Program<br>Women's Program                                       | One-time grant for services provided to<br>women who are single parents             | ISBE \$10,000                                   | 07/01/99 - 06/30/00 |
| Gender Equity Project<br>Women's Program                                       | One-time grant for services in<br>preparation for non-traditional careers           | ISBE \$10,000                                   | 07/01/99 - 06/30/00 |
| Safe Harbor Program<br>Student Development                                     | Provide leadership in conflict resolution<br>Continuation of project                | Northwest Community<br>Healthcare \$48,871      | 04/01/99 - 03/31/00 |
| Student Support Services<br>Access & Disability Services                       | Third year of grant* To provide<br>services to students with disabilities           | USDE/TRIO<br>\$187,200**                        | 10/01/99 - 09/30/00 |
|  | *second year continues until 09/30/99   | **year two award amount                         |                     |
| Mid-West Center of Post-<br>Secondary Outreach<br>Access & Disability Services | Continuation of FY 99<br>Provide technical assistance to other<br>institutions      | USDE/St. Paul Univ.<br>\$14,999<br>Sub-contract | 07/01/99 - 09/30/99 |

**Cost Center**

A fiscal and accounting entity which is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**Credit Hour**

One contact hour (50 minutes) per week based on a 16-week term or a total of 800 minutes per semester.

**Fiscal Year**

The fiscal year at William Rainey Harper College is July 1 to June 30.

**Foundation**

The William Rainey Harper College Educational Foundation is a nonprofit, tax-exempt educational corporation organized under Illinois law to receive gifts, grants, loans, bequests and scholarships on behalf of the students, staff or the institution. Gifts received through the Foundation are tax deductible for the donor.

**Fringe Benefits**

The College provides comprehensive benefits to full-time employees which currently include: health insurance, short and long term disability insurance, dental, earned vacation days, earned sick and personal leave, bereavement or emergency leaves and professional development monies. The specific fringes depend upon the employee group and union contract.

**Full Time Equivalent (FTE)**

Number of credit hours generated in a semester divided by 15.

**Fund Balance**

That which is left in a fund at the end of a fiscal year, that may be expressed with a negative or a positive figure.

**Gifts**

Money received by the College generally from private and/or corporate sources. Used primarily for student financial aid and/or special programs and equipment.

**Grant**

Money awarded to the College in response to a proposal for specific purposes. Money generally from state or federal sources.

**Investment Income**

Income to the College derived from the investment of current funds.

## **Organizational Tier Levels**

**Tier 1** activities and units are those engaged in the purpose of providing direct **instruction, public services, and internal entrepreneurial** type activities to students and the community (intended to generate revenues from the public, sufficient to make themselves self-sustaining).

**Tier 2** activities and units are those engaged in the purpose of providing **supervision, management or administration** of Tier 1 activities.

**Tier 3** activities and units are those engaged in for the purpose of providing **supportive services** used internally by any faculty, administrator, or staff member to support Tier 1 functions.

**Tier 4** activities and units are those engaged in the purpose of providing or maintaining the basic **infrastructure** of the College including the purchase and operation of physical facilities, conducting executive administration, providing overall planning, budgeting, and providing for avoidance of or protection from risk of any nature.

## **Professional Development**

Monies budgeted and set aside to promote the professional development of individual staff and faculty members. Included within the scope of this allowance are travel, professional dues, course work, conferences, seminars, developmental materials and equipment.

## **Property Tax**

Compulsory charges levied on real property by the College district for the purpose of funding College operation.

## **State Appropriations (include supplemental appropriations)**

Revenue to the College derived from a formula established by the State of Illinois.

## **Supplies and Services**

Any article, material or service which is consumed in use, loses its original shape or appearance with use or is expendable.

## **Tax Increment Financing (TIF) Illinois**

A governmental body established by the State of Illinois to receive and disburse tax dollars generated as a result of the increase in valuation caused by property improvement and rehabilitation within the College district.

## **Tuition and Fees**

Revenue to the College derived from payments by students for educational and general purposes.



## **State of Illinois Program Function Definitions**

### **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.

### **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 district-wide basis. The President's Office, Business Office, Information Systems and Personnel Services are included in this function. It also includes all equipment, materials, supplies and costs that are necessary to support this function.

### **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.

### **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. Administrative data processing, insurance costs, legal fees, provision for contingencies, scholarships, non-operating expense and tuition chargeback are examples of items included in this area.

### **Instruction**

Instruction consists of those activities dealing directly with or aiding in the teaching of students. It includes the activities of the faculty in the baccalaureate-oriented transfer-occupational technical careers, general studies, and remedial and ABEIASE programs (associate degree credit and certificate credit). It also includes all equipment, materials, supplies, and costs that are necessary to implement the instructional.

### **Operation of Plant**

Consists of housekeeping activities necessary in order to keep the physical facilities open and ready to 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 as well as equipment, materials, supplies, and costs that are necessary to support this function.

### **Public Service**

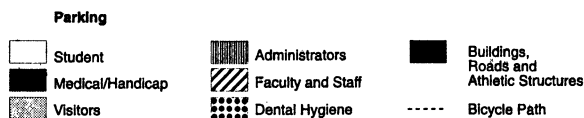
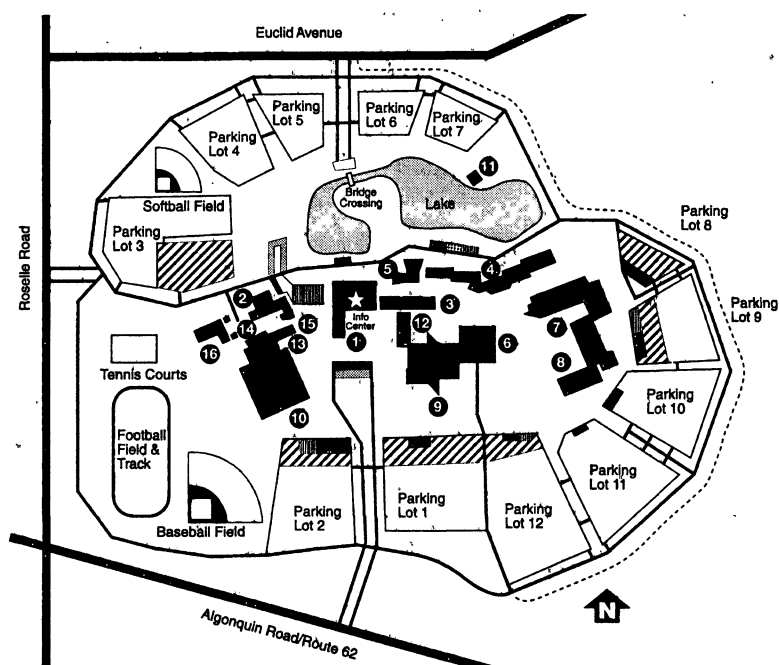
The public service function includes the services provided to the general community, governmental agencies, and business and industry for non-credit community education and community service activities. Community education focuses on the individual

participant and, thus, requires an individual registration and class completion record-keeping procedure. Community education includes non-credit short courses, professional review classes, workshops, and seminars that provide an educational service to the residents of the community. Community service is a structured activity that provides a beneficial service to the public. Community service focuses on group participation and, thus, does not require an individual registration and completion record-keeping procedure. Community service includes college-sponsored seminars, workshops, forums, lecture series, cultural exhibits and events and consulting services provided through college-operated institutes and centers. (See ICCB Rule 1501.301.)

### **Student Services**

The student services function provides assistance in the areas of financial aid, admissions and records, health, placement, testing, counseling, and student activities. It includes all equipment, materials, supplies and costs that are necessary to support this function.

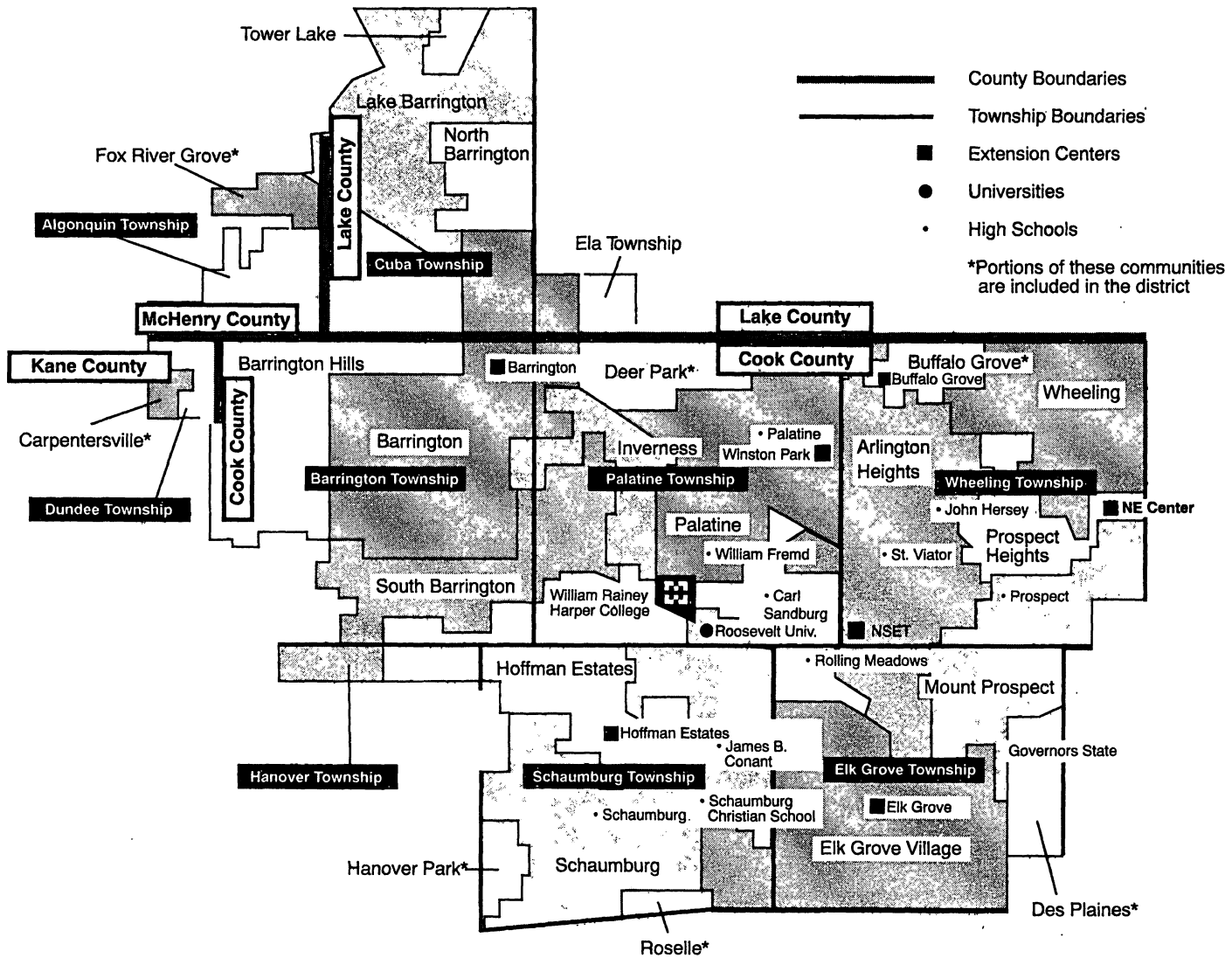
## CAMPUS OF HARPER COLLEGE



## Campus Directory

- 1 Student and Administration Center**  
(Room numbers beginning with A)  
Assessment Center  
Board Room  
Business Office  
Career Center  
Cockrell Dining Hall  
Dining Room  
Financial Assistance  
Health Service  
Information Center  
Registrar  
Student Activities
- 2 Public Safety Center**  
(Room numbers beginning with B)  
Physical Plant  
Division Office  
Public Safety  
Shipping and Receiving
- 3 New Student Services and Art Center**  
(Room numbers beginning with C)  
Admissions  
Art  
Center for New Students/  
Orientation  
Continuing Education
- 4 Science, Math and Health Careers Center**  
(Room numbers beginning with D)  
Access and Disability Services  
Dental Hygiene Clinic  
Life Science and Human  
Services Division Office  
Academic Advising & Counseling
- 5 Instructional Delivery Center**  
(Room numbers beginning with E)
- 6 Academic Resource Center**  
(Room numbers beginning with F)  
Academic Enrichment and  
Language Studies Division  
Office  
Adult Educational Development  
English as a Second Language  
Learning Achievement Program  
Library  
Media Services
- 7 Engineering and Applied Technology Center**  
(Room numbers beginning with G or H)  
CAD and Manufacturing Center  
Technology, Mathematics  
and Physical Sciences  
Division Offices
- 8 Business and Social Science Center**  
(Room numbers beginning with I or J)  
Academic Advising & Counseling  
Business and Social  
Science Division Office  
Child Care Center  
Theatre and Box Office
- 9 Liberal Arts Center**  
(Room numbers beginning with L)  
Bookstore  
Drama Lab  
Liberal Arts Division Office  
Three Dimensional  
Art Studio
- 10 Wellness and Sports Center**  
(Room numbers beginning with M)  
Human Performance/Cardiac  
Rehab Labs  
Wellness and Human  
Performance  
Division Office
- 11 Observatory**  
Observatory
- 12 Music Instruction Center**  
(Room numbers beginning with P)  
Music  
Women's Center
- 13 Marketing Services Center**  
(Room numbers beginning with S)
- 14 Park Management Shop**  
(Room numbers beginning with T)
- 15 Roads and Grounds Shop**  
(Room numbers beginning with U)
- 16 Plant Science Center**  
(Room numbers beginning with V)  
Flower Shop  
Greenhouse

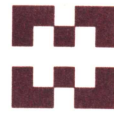
# COMMUNITY COLLEGE DISTRICT 512



# College Plan and Budget: 1997-98

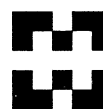
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WILLIAM RAINEY HARPER COLLEGE



COLLEGE PLAN AND BUDGET

97  
98



**William Rainey Harper College  
Palatine, Illinois**

**1997–1998  
College Plan and Budget**

William Rainey Harper College is one of forty-nine (49) community colleges in the state of Illinois. It has a full time equivalent (FTE) around 8,000 and produces about 225,000 credit hours per year. The staff has 627 full-time employees which includes 221 faculty. This makes Harper the third largest community college in the state.

Harper is a comprehensive community college, which offers transfer curriculum, occupational training, adult enrichment classes and variety of other community services. The Corporate Services Department provides customized training throughout the district. The College offers certificates and associate degrees in a wide range of program areas.

The college district is located in the northwest suburbs of Chicago. The 200-acre campus is located in Palatine, with Northeast Center facilities in Prospect Heights.

The Appendix includes a listing of the programs and services offered by Harper in addition to maps of the main campus and each of the extension centers.

#### HARPER COLLEGE BOARD OF TRUSTEES

Arlington Heights: Sarah Born O'Reilly, Chair

Barrington: Kris Howard

Palatine: Barbara Barton; Judith Hess; Richard Kolze, Vice-chair; Roland Ley

Schaumburg: Pamm Prinzivalli, Student Trustee

Tower Lakes: Richard Gillette



*Harper College...more than you ever thought possible!*



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August 1997

To the Harper Community...

The 1997-98 academic year marks the year in which William Rainey Harper College will celebrate its 30th anniversary as a premier institution of higher learning for the residents of Chicago's northwest suburbs. The 1997-98 budget reflects, in many areas, the ways in which Harper is changing to accommodate the growing educational needs of our community.

Harper College continues its efforts to better understand the different ways that people learn and to develop alternative methods of delivering learning to our very heterogeneous mix of students. Effective assessment of learning outcomes has been identified as a critical issue for colleges and universities throughout the country. Our assessment plan is still under construction. Other institutional effectiveness measures will also have to be addressed. Responses from the North Central Association visiting team will be helpful as a critique of our efforts.

Workforce development is a major initiative on both the state and national level. Through our Corporate Services department, we continue to develop our workforce training and education capacity and are ready to respond to the changing needs of business and industry. In addition, Harper's One-Stop Career Center in Arlington Heights is providing an innovative approach to meeting the needs of the unemployed and underemployed in our community.

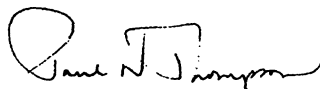
Technology continues to be influential in the future direction of the College. Our Technology Plan has enabled us to move forward with significant enhancements in all areas of the College. Funds necessary for the continuation of the Technology Plan are allocated in the 1997-98 budget.

With a rapidly changing external environment, it is necessary for the College to constantly assess the various types of student markets that it serves and improve communication with these markets. Additional funds have been provided to assist the College in its efforts to effectively respond to the needs of both current and future markets.

The final but extremely important budget priority is the need for additional funds for maintenance, repair and renovation of the campus and for purchase, repair and replacement of equipment. Our Space Planning Task Force has spent many hours projecting Harper's space needs for the next 20 years, and the first phase of their recommendations will be implemented this year. In addition, Harper College is expecting 6.8 million dollars from the state of Illinois to fund a multipurpose instructional facility and a conference center. A percentage of the budget is dedicated to the purpose of attending to the Physical Plant needs of the College.

The priorities described above will prepare Harper College to meet the changing needs of our community. With adequate resources, I am confident that we at Harper College will successfully prepare ourselves, our students and our community for the challenges we will encounter in the next century.

Sincerely,



Paul N. Thompson  
President

## PLAN AND BUDGET OVERVIEW

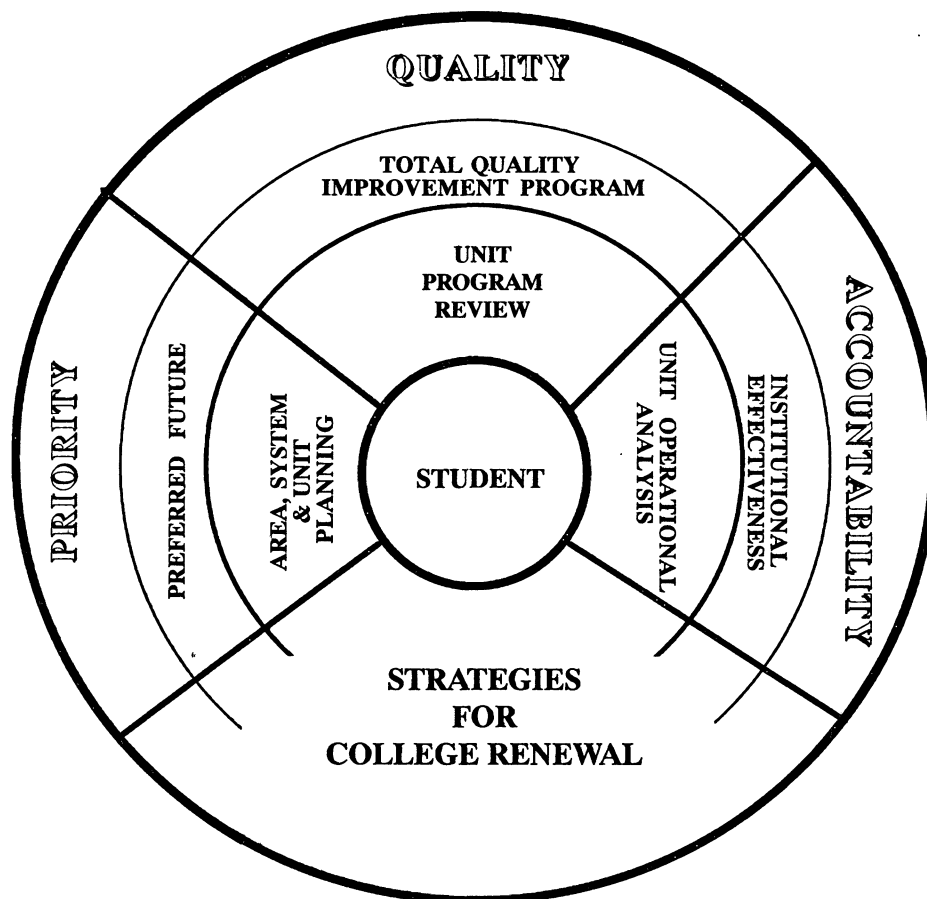
Planning and budgeting processes in a community college do not function in a vacuum but serve to provide the means to achieve the College mission of teaching and learning based on the interaction of vision, need and availability of resources.

The following report is a brief overview of the budget of the College within a context of planning for College Renewal. The first sections identify the College plan, vision, goals and one-year priorities for Harper College. The second section explains the allocation of resources to meet the objectives of the college for 1997-98. An historical context and definition of terms has been provided to assist in understanding the current budget. It is clear that the budget philosophy and guidelines are evolutionary in nature and that the planning processes provide our best representation of guiding the allocation of these resources.

## COLLEGE RENEWAL

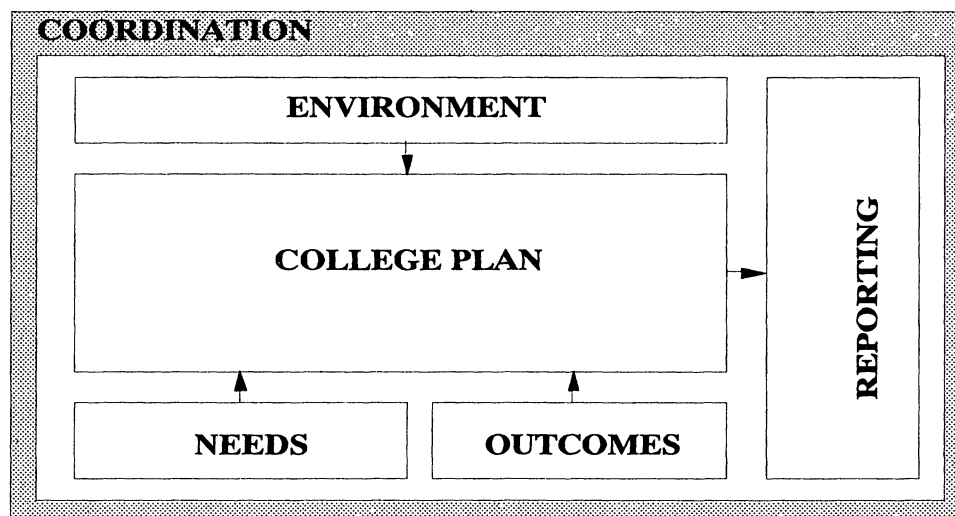
College Renewal is the institutional response of the College adjusting its operations to focus on the aims of educating and serving students. This response falls into three major categories: Priorities, Quality and Accountability (or Productivity, to reflect the State of Illinois framework on renewal).

The following diagram illustrates the relationship between these categories and strategies that can implement renewal.



## PLANNING

Within the context of College Renewal, planning has a vital role in allowing the College to anticipate challenges, and formulate strategies which move the College in a direction that brings a fulfillment of its mission. Planning should accomplish six major goals: (1) scan the environment, (2) respond to student and community need, (3) assess outcomes of previous efforts, (4) articulate a plan that identifies vision, goals and priorities, (5) communicate and report on planning progress and (6) work with all elements of the College to coordinate and manage the plan.



## BUDGETING

Budgeting is simply a process of allocating anticipated resources within the context of College Renewal. Even though community college instruction costs the student about one-half as much as in the comprehensive four-year institution, it is accountable as a public institution and must report and respond to the legislative perceptions and public dollars. This report is one means of accountability to our community. We recognize the pressure to increase productivity and the call for measurable programmatic and performance outcomes.

A budget is a plan of resource allocation. It is our best statement of the planned use of College resources and how they are allocated across the operations of the College. The growing demands on the budget outweigh our resources. It is not easy to respond to the challenges of areas like new technology, programmatic change, space needs and support of faculty and staff, within current funding patterns. The following budget is presented with the awareness that we need to expand our resources, private or public, in order to continue to effectively serve the Harper district.

August 1997

To the Harper Community...

The Budget Committee began meeting in October, 1996. It met at least monthly through March. In January, a Special Board Meeting was held to discuss the Budget and guidelines for budget development. In effect, in January the Budget Committee became a committee-of-the-whole. At the February 27 Board Meeting a set of budget guidelines for 1997-98 were approved by the Board. Some highlights of the guidelines follow:

The Board recognizes the need for intervention to both increase revenues and control costs. The administration and Judy Thorson are working on a process to make the Harper population aware of the financial difficulties the College faces. The goal is to raise the level of awareness, develop increased credibility and enlist cooperation.

The Board recognizes that the impact of the property tax cap will mean students will have to assume a larger share of increased expenses than in the past. As a result the Board adopted a four-year tuition plan which will allow both the students and the College to better plan their financial future. A tuition philosophy that defines the target to be 20 percent of per capita costs was approved.

The Board target for the fund balance in each of the operating funds (Education Fund and Operations and Maintenance Fund) of the College is 15 percent. Without intervention and adherence to this philosophy the Education Fund and Operations and Maintenance Fund balances will be used up by the year 2000.

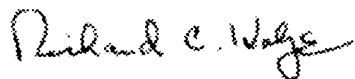
The Board recognizes that referendums for capital projects and operating costs may be in the College's future. Financial realities may make it necessary to bring a referendum before the people in the not too distant future.

Each fiscal year the Board expects overall final expenses to be close to budgeted expenses. This will require careful forecasting. The Board also expects to be notified about unforeseen significant variations for purposes of approval/disapproval. Anything over a balanced budget must be an exception and recognized by the Board as such. The Tech Plan is an example the Board has been willing to fund through the use of reserve funds.

The adoption of these guidelines was a significant accomplishment because the Board developed positions on critical issues that it needed to face. These guidelines have set a direction for the future and are designed to keep Harper College on a sound financial footing as revenues fail to keep pace with rising costs. As a Board and as an institution it is necessary to work on both sides of the equation - to increase revenue and control costs.

The Board has taken significant steps to maintain Harper's current sound financial position. It will take the combined effort of all Harper constituencies to maintain this position in future years.

Sincerely,

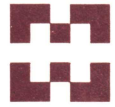


Richard C. Kolze  
Budget Committee Chair

## BOARD BUDGET GUIDELINES

### FISCAL YEAR 1997-98

1. The Board recognizes that the impact of tax caps became an economic reality for Harper College in the summer of 1996, when actual tax collections were down \$1,900,000 from the budgeted levels for Fiscal Year 95-96 and the Fiscal Year 96-97 budgeted tax revenues needed to be adjusted down by \$600,000 for the final budget.
2. The Board recognizes that conservative long range projections show that, without intervention, the Education Fund and the Operations and Maintenance Fund balances will be used up by the Year 2000.
3. The Board recognizes the need for its intervention to both increase revenues and to control costs. The Board further recognizes that recreating Harper, within the new economic realities will require cooperation and collaboration between and among all of the constituencies to minimize disruption on campus.
4. The Board desires that the administration work with the College community to develop a mechanism to link College priorities to the economic realities and accepts a concept of prioritizing functions of the College and then allowing planned attrition, reorganization and other creative solutions to be the primary cost containment effort.
5. The Board target for the fund balance in each of the operational funds (Educational Fund and Operations and Maintenance Fund) of the College is 15 percent. The Board desires to have a balanced budget for day-to-day operational items, but will consider using fund balance for special initiatives that may be proposed and which the Board determines are worthy of this special initiative status.
6. The Board recognizes that the impact of the property tax cap will mean that students will have to assume a larger share of increased expenses than in the past.
7. The Board recognizes that a tuition philosophy which defines the student share is necessary and has decided that the target should be 20 percent of per capita costs. The Board recognizes that it may take a number of years to attain the minimum goal.
8. The Board recognizes that referendums for capital projects and operating costs may be in the College future.
9. The Board recognizes that continued work with legislators for funding of major capital projects is necessary. The Board will work to seek Harper's fair share of state funds for operations.
10. The Board recognizes that the management of a \$50,000,000 operational funds budget in a dynamic environment is a challenge. The Board expects overall final expenses to be close to budgeted expenses. The Board also expects to be notified about unforeseen significant variations for purposes of approval/disapproval.



## COLLEGE AND DISTRICT PROFILE



## DESCRIPTION OF HARPER'S DISTRICT

District 512, Harper College service area, includes Arlington Heights, Barrington, Barrington Hills, Buffalo Grove\*, Carpentersville\*, Deer Park\*, Des Plaines\*, Elk Grove Village, Fox River Grove\*, Hanover Park\*, Hoffman Estates, Inverness, Lake Barrington, Mount Prospect, North Barrington, Palatine, Prospect Heights, Rolling Meadows, Roselle\*, Schaumburg, South Barrington, Tower Lakes and Wheeling.

The community served by the College is well educated, affluent, (average family income \$65,755), and well established. Seventy percent of the employed district residents work in professional occupations.

TABLE I  
POPULATION GROWTH ILLINOIS, N.E. ILLINOIS, COOK COUNTY, AND  
AREAS IN HARPER DISTRICT

| AREA              | 1980       | 1990       | #change  | % change |
|-------------------|------------|------------|----------|----------|
| Illinois          | 11,426,518 | 11,430,602 | 4,084    | 0.04     |
| NE Illinois       | 7,103,624  | 7,261,176  | 157,552  | 2.20     |
| Cook County       | 5,253,655  | 5,105,067  | -148,588 | -2.80    |
| Chicago           | 3,005,072  | 2,783,726  | -221,346 | -7.30    |
| Arlington Heights | 66,116     | 75,460     | 9344     | 14.10    |
| Barrington        | 9,029      | 9,504      | 475      | 5.20     |
| Barrington Hills  | 3,631      | 4,202      | 571      | 15.70    |
| Buffalo Grove*    | 22,230     | 36,427     | 14,197   | 63.90    |
| Carpentersville*  | 23,272     | 23,049     | -223     | -0.96    |
| Deer Park*        | 1,368      | 2,887      | 1,519    | 111.00   |
| Des Plaines*      | 53,568     | 53,223     | -345     | -0.64    |
| Elk Grove Village | 28,907     | 33,429     | 4,522    | 15.60    |
| Fox River Grove*  | 2,515      | 3,551      | 1,036    | 41.20    |
| Hanover Park*     | 28,850     | 32,895     | 4,068    | 14.10    |
| Hoffman Estates   | 37,272     | 46,561     | 9,289    | 24.90    |
| Inverness         | 4,046      | 6,503      | 2,457    | 60.70    |
| Lake Barrington   | 2,320      | 3,855      | 1,535    | 66.10    |
| Mount Prospect    | 52,634     | 54,259     | 534      | 0.01     |
| North Barrington  | 1,475      | 1,787      | 312      | 21.10    |
| Palatine          | 32,166     | 39,253     | 7,087    | 22.00    |
| Prospect Heights  | 11,808     | 15,239     | 3,431    | 29.10    |
| Rolling Meadows   | 20,167     | 22,591     | 2,424    | 12.00    |
| Roselle*          | 16,948     | 20,099     | 3,871    | 22.80    |
| Schaumburg        | 53,305     | 68,586     | 15,281   | 28.70    |
| South Barrington  | 1,168      | 2,936      | 1768     | 151.30   |
| Tower Lakes       | 1,177      | 1,333      | 156      | 13.20    |
| Wheeling          | 23,266     | 29,911     | 6,645    | 28.60    |

<sup>1</sup>N.E. Illinois includes Cook, DuPage, Kane, Lake, McHenry and Will Counties.

\* Portions of these communities are included in the district

The total district population, according to the 1990 census, is 587,546. As shown in Table I, the population in Harper's service region has grown considerably during the past decade. For example, between 1980 and 1990, the number of residents in Palatine increased by 22 percent. Schaumburg's population jumped from 53,305 in 1980 to 68,586 in 1990, an increase of 29%. During the same twenty-year period, the state of Illinois, northern Illinois, Cook County, and Chicago changed at rates of .03%, .02%, -0.03 and -0.07% respectively.

While the population remains predominately white, the minority populations are increasing. Among the minority groups Asians are the largest group, and Hispanics are the fastest growing group.

**TABLE II**  
**POPULATION BY RACE & ETHNICITY**  
**1990 CENSUS**

|                   | WHITE          | BLACK        | AM. IND    | ASIAN         | HISPANIC      | OTHER         |
|-------------------|----------------|--------------|------------|---------------|---------------|---------------|
| Arlington Heights | 70,124         | 467          | 49         | 2,755         | 1,447         | 618           |
| Barrington        | 9,204          | 15           | 9          | 119           | 138           | 19            |
| Barrington Hills  | 4,021          | 7            | 1          | 116           | 42            | 15            |
| Buffalo Grove     | 33,756         | 366          | 24         | 1,566         | 585           | 130           |
| Carpentersville   | 17,878         | 966          | 60         | 265           | 1,809         | 2,071         |
| Deer Park         | 2,750          | 38           | 0          | 74            | 25            | 0             |
| Des Plaines       | 46,919         | 304          | 51         | 2,408         | 2,186         | 1,355         |
| Elk Grove Village | 29,692         | 261          | 32         | 2,245         | 941           | 258           |
| Fox River Grove   | 3,409          | 9            | 4          | 30            | 83            | 16            |
| Hanover Park      | 25,667         | 1,176        | 66         | 2,343         | 2,559         | 1,084         |
| Hoffman Estates   | 38,950         | 1,298        | 82         | 3,674         | 1,752         | 805           |
| Inverness         | 6,126          | 20           | 3          | 265           | 74            | 15            |
| Lake Barrington   | 3,777          | 9            | 5          | 35            | 27            | 2             |
| Mount Prospect    | 45,722         | 559          | 62         | 3,376         | 3,419         | 1,121         |
| North Barrington  | 1,708          | 20           | 0          | 19            | 39            | 1             |
| Palatine          | 36,177         | 367          | 41         | 1,242         | 854           | 572           |
| Prospect Heights  | 12,178         | 232          | 10         | 618           | 1,264         | 937           |
| Rolling Meadows   | 18,928         | 348          | 29         | 755           | 2,036         | 495           |
| Roselle           | 18,193         | 228          | 23         | 1,103         | 445           | 107           |
| Schaumburg        | 61,156         | 1,487        | 32         | 3,765         | 1,649         | 491           |
| South Barrington  | 2,637          | 26           | 0          | 260           | 13            | 0             |
| Tower Lakes       | 1,305          | 4            | 0          | 11            | 10            | 3             |
| Wheeling          | 25,512         | 475          | 48         | 1,351         | 1,504         | 1,021         |
| <b>TOTAL</b>      | <b>515,789</b> | <b>8,688</b> | <b>631</b> | <b>28,395</b> | <b>22,901</b> | <b>11,142</b> |

## EMPLOYMENT WORKFORCE

According to NIPC (Northeastern Illinois Planning Commission), total employment in the six-county region increased by 21 percent between 1970 and 1990. Suburban employment, however, increased by 80 percent while employment in the city of Chicago declined by 21 percent. The business environment of the Harper district is described by American Demographics magazine as one of the "richest and promising markets in the country."<sup>2</sup> The district includes two of the twenty largest job centers in the United States. The greater Schaumburg area has 193,396 employees and the outer O'Hare area has 141,651 employees. The district includes the second largest concentration of electronics firms and graphics business in the country.

As depicted in Table III the services industry with 134,199 employees accounts for 40 percent of the work force in the district. Retail trade employs close to 16 percent of the work force while 26 percent of the work force is employed in the construction, manufacturing, finance, insurance, and real estate industry.

**TABLE III**  
**HARPER DISTRICT EMPLOYMENT STATUS BY INDUSTRY**  
**JANUARY 1997**

| INDUSTRY                         | # OF BUSINESSES | # OF EMPLOYEES | % EMPLOYED |
|----------------------------------|-----------------|----------------|------------|
| Construction                     | 2,723           | 21,963         | 8.8        |
| Manufacturing                    | 2,722           | 87,590         | 8.8        |
| Services                         | 12,162          | 134,199        | 39.4       |
| Retail trade                     | 4,914           | 62,079         | 15.9       |
| Finance, Insurance & Real Estate | 2,707           | 35,296         | 8.8        |
| Other                            | 5,608           | 77,013         | 18.3       |
| <b>TOTAL</b>                     | <b>30,836</b>   | <b>418,140</b> | <b>100</b> |

As a whole the region has a very low unemployment rate. The unemployment rate in Harper's immediate service area ranges between 2.6 and 2.8 percent. According to forecasts by NIPC, employment in the region is expected to grow at a much faster rate.

**TABLE IV**  
**UNEMPLOYMENT RATES BY COUNTY IN NORTHEASTERN ILLINOIS**

| COUNTY      | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 |
|-------------|------|------|------|------|------|------|------|
| Cook        | 6.7% | 7.6% | 8.0% | 8.0% | 6.1% | 5.6% | 5.5% |
| DuPage      | 3.7% | 4.8% | 5.2% | 5.2% | 5.2% | 3.4% | 3.4% |
| Kane        | 5.5% | 7.2% | 7.6% | 6.9% | 6.9% | 4.9% | 4.9% |
| Lake        | 4.2% | 5.4% | 5.8% | 5.8% | 5.8% | 4.0% | 4.0% |
| McHenry     | 5.0% | 6.3% | 6.5% | 6.1% | 6.1% | 4.0% | 4.0% |
| Will        | 6.1% | 7.7% | 7.9% | 7.3% | 7.3% | 5.2% | 5.2% |
| NE Illinois | 6.0% | 7.0% | 7.4% | 7.3% | 5.6% | 5.1% | 5.0% |

Source: Illinois Department of Employment Security, May 1997

<sup>2</sup>American Demographics; February 1994

## EDUCATION

**TABLE V**  
**LEVEL OF EDUCATION**  
**POPULATION AGE 25 AND ABOVE**

| LEVEL OF EDUCATION              | NUMBER  | PERCENT |
|---------------------------------|---------|---------|
| Less Than 9th Grade             | 14,368  | 4.4     |
| 9th To 12th Grade No Diploma    | 23,125  | 7       |
| High School Graduate            | 81,428  | 24.7    |
| Some College No Degree          | 76,187  | 23.1    |
| Associate/Bachelor's Degree     | 102,557 | 31.1    |
| Graduate Or Professional Degree | 31,824  | 9.7     |

The region has a highly educated population. As Table V shows, almost 87 percent of the district's population age 25 and above are high school graduates. Close to 42 percent have graduated from college.

## INCOME\*

Harper district residents have a higher per capita income (\$57,692) than that reported for the nation as a whole (\$14,948). Less than three percent of families living in the College's district had income below the poverty level.

**TABLE VI**  
**INCOME**

| INCOME           | PERCENT       |
|------------------|---------------|
| Less Than 10,000 | 4.2           |
| 10,000-14,999    | 3.4           |
| 15,000-24,999    | 9.8           |
| 25,000-34,999    | 13.9          |
| 35,000-49,999    | 21.2          |
| 50,000-74,999    | 26.1          |
| 75,000-99,000    | 11.3          |
| 100,000 & Over   | 10.0          |
| <b>MEDIAN</b>    | <b>48,059</b> |
| <b>AVERAGE</b>   | <b>57,692</b> |

\*1990 Census Summary. Center for Governmental Studies, Northern Illinois University





## COLLEGE PLAN



## PLANNING FRAMEWORK

The specific plans of the College are shaped by the **Environment** (environmental scanning, internal and external), **Needs** assessment (student, community and department), and **Outcomes** analysis (monitoring progress on strategies). The primary framework for planning is the College Mission. The mission was revised in 1991 and reflects the vision of a shared future developed by the Harper community.

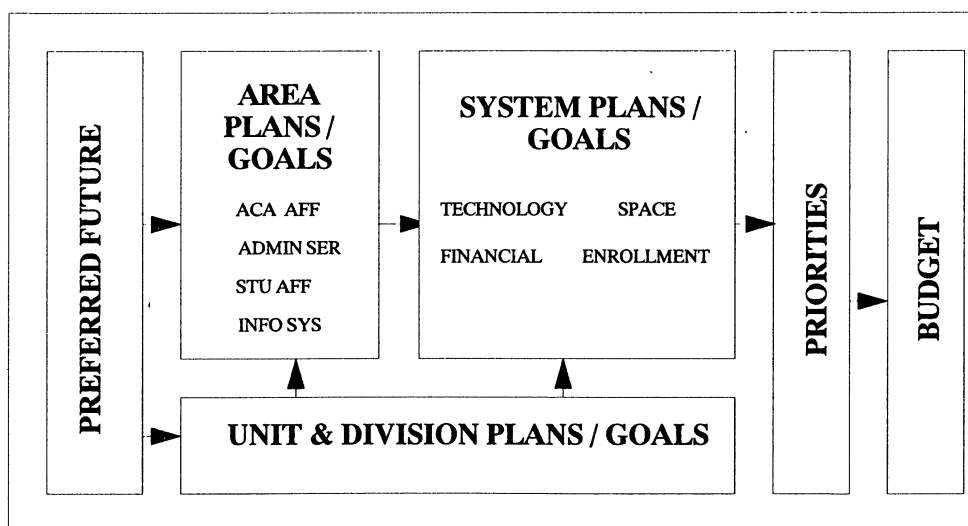
### COLLEGE MISSION

William Rainey Harper College is a comprehensive community college dedicated to providing excellent education at a reasonable cost, promoting personal growth, enriching the community and meeting the needs of a changing world. In its broad range of offerings, Harper College will

- educate students to assume an active productive and meaningful role in a free and changing society.
- provide students with the knowledge and experiences required to develop a system of values and the ability to contend with difficult moral choices.
- encourage student success.
- enrich the cultural and economic life of the community.
- lead in individual and community development.
- enable the students to recognize the interrelationships of life, education and work.

## PLANNING COMPONENTS

### COLLEGE PLAN



- **PREFERRED FUTURE**

Beginning in 1988, the College personnel worked to form a shared vision that would carry the College through the next 12 years and into the twenty-first century. Published in 1990, this statement has served to provide a long range vision for the College. Responsibility for implementing the elements of the Preferred Future has been assigned to various task forces and committees. Five year planning and operational planning has used the statement as a reference for developing new strategies and initiatives.

- **SYSTEM, AREA AND UNIT PLANS AND GOALS**

Area plans and goals have been developed in each of the vice presidents' areas. The development of these one to five year plans has engaged the staff of each area and in many cases has led to specific strategies and actions.

System Plans have emerged for specific needs which cut across all areas of the College. These areas include the development of the Technology Plan and Space Plan. A large number of the Harper community have been engaged as part of task forces and projects. The effect has been the efforts of tackling major strategic challenges and shaping the future of teaching and learning at the College.

Division and Unit Plans have identified goals which articulate responses to changing student and community needs. Unit plans also have been incorporated into the program review process. The purpose of the program review process is to assess current unit operations and identify goals for the future.

- **PRIORITIES**

The College has established one-year priorities to guide the development of the budget. It is also used as a tool to communicate to the Illinois Community College Board the direction the College is taking in carry out its mission. Objectives and action plans are being created to implement the priorities.

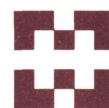
- **BUDGET**

The budget of the College is the financial response to the area, system and unit goals and strategies. Many items in the current budget are on a one-year cycle. We are working toward longer cycles in specific areas. The case of the technology plan, budget planning is placed into a five-year timeline. The space plan is on a 15-year timeline. Student tuition is on a four-year plan. Final presentation of the budget is made by the Executive Council from recommendations by divisions and other administrative areas.

## **CHALLENGES FACING STRATEGIC PLANNING**

As planning continues to respond to new demands of the institution the following planning issues will be addressed:

1. Begin a new College plan including a 10-year vision (long range plan), strategic plans (five-year plan) and two-year operational objectives (priorities and objectives).
2. Comprehensive assessment of environment (environment scanning).
3. Integration of all planning efforts into one strategic planning system.
4. Broaden the unit planning process and provide means to incorporate local department goals into institutional priorities.
5. Incorporate program, service and educational outcomes into the planning process.



## PLANNING ASSUMPTIONS



## ENROLLMENT PROJECTIONS: ASSUMPTIONS AND OBSERVATIONS

Two categories of assumptions are used to generate the long-term enrollment projections, demographic and Harper programs/marketing strategies. Each category is discussed below. For purposes of these projections the following assumptions are made. Modification to these assumptions could increase or decrease enrollment.

### DISTRICT DEMOGRAPHIC ASSUMPTIONS

- The resident adult population will remain level for the next 16 years (to 2013).
- Harper will continue to enroll approximately 30 percent of the high school seniors within the first three years of high school graduation.
- The pool of high school seniors will increase 62 percent (3,000+) by the year 2013 from the 1996 level.
- Full-time equivalent students (FTE) is projected to increase 28% between 1995 and 2013.
- Students under 21 years will continue to remain enrolled at the same rate that they do currently.
- Students 21 years and over will continue to remain enrolled at the same rate they do currently.

### HARPER PROGRAM/MARKETING ASSUMPTIONS

- Full-time and part-time students will continue carrying the same credit load that they carry currently.
- Scheduling of classes will not change substantively.
- Program offerings will remain at the current level.
- Marketing efforts will remain at the current level.

### ADDITIONAL ENROLLMENT PROJECTION FACTORS

- Major consideration needs to be given to other factors which will likely influence the enrollment projections over the next decade.
- The demand for workforce training and education programs and services will continue to increase each year due to the rapid rate of technological change and global competitiveness.
- Corporate service related program demands will increase.
- Stability of regional economy.
- The College will continue to support and encourage educational partnerships with business and industry.
- New shifts in careers and workforce mix will have a major impact on enrollment in the occupational and career related areas.
- Federal initiatives such as tax benefit legislation for education and welfare reform legislation will be influential.
- New IAI General Education requirements.
- Corporate training demands will bring more post four-year degree students to the College.
- Educational Services Agreement policies of the College will continue to positively impact outreach to employees in the district.
- Employment base of the district: Number of businesses - 30,836; number of employees 418,140; unemployment rate for northwest suburban - 2.7% (1996).
- According to NIPC total employment in the six county region increased by 21% between 1970 and 1990. Suburban employment, however, increased by 80% while employment in the city of Chicago declined by 21%.

## FINANCIAL ASSUMPTIONS

The College has developed a financial forecasting model which for future financial trends. This model has 20 revenue variables and 11 expense variables. Revenue variables are grouped into the three major funding categories of property taxes, state appropriations and tuition and fees. The tuition and fees part of the model is driven by the enrollment projections which were described earlier. The expense variables follow the various object categories in the College budgets such as salaries and fringe benefits. A sample of the model is found in the appendix.

This model helps us to see the long range impact of critical decisions we make today and assists us in preparing for the future and for maintaining long range financial stability. This model was used extensively this year and helped the Board to see the need for revising the Board Budget guidelines. The model is very flexible: numerous assumptions can be input, then the results reviewed, and new assumptions input. For instance, what happens if tuition is raised by \$1.00 or \$2.00 or \$3.00? What happens if salaries go up at rate of inflation, or 1% greater than inflation?

A review of the data and graphs from this model revealed that the College would need to collectively begin to work on interventions on both the revenue and expense side or the College would rapidly deplete current resources.

Two major interventions were started:

The first is a four-year tuition plan, and the second is a commitment to begin analyzing College functions to reduce full-time equivalent staff to a sustainable level.

1. The four-year tuition plan is based on a concept of "per capita cost." This concept has long been defined by the state of Illinois and is used in calculating out of district and out of state tuition. It seemed logical that it be used as a basis for in-district tuition. The goal is that in-district tuition be at 20% of per capita cost. Currently, it is at 17.5%. It was clear that reaching the 20% goal would take a number of years so that it did not put undue financial pressures on the student. The plan now calls for tuition to rise by \$4.00 for each of the next four years. This means tuition will be set at \$46 for fiscal year 1997-98.

These graphs and charts were shared with the College community to give them a picture of the potential financial future without intervention. They also demonstrated the change in the financial future after the new tuition plan was adopted. The use of the model and its output throughout the College begins to develop a common understanding of our financial future which is important to the willingness to implement intervention strategies.

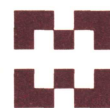
2. The analysis of College functions will be a second intervention strategy. This needs to be done in a collaborative manner. The outcome of functional analysis is threefold: streamline processes, redesign processes; and downsize or eliminate the function. The result of these three outcomes will be to reduce Employee FTE/salary costs across the College. These changes will not affect current incumbents in the position. Rather, it is currently envisioned that attrition and movement of people within the College will be able to achieve the objectives.

## COLLEGE AND ICCB

Harper College is one of the 49 colleges that makes up the Illinois Community College System. The Illinois Community College Board (ICCB) is the coordinating board of community colleges. ICCB's mission is to "administer the Public Community College in a manner that maximizes the ability of the 40 community college districts to serve their communities, promotes cooperation within the system, and accommodate those state of Illinois initiatives that are appropriate for community colleges."

The College's relationship with ICCB revolves around reporting, finance and policy. In the area of reporting, College staff work closely with ICCB staff to prepare and submit the required state reports on a timely basis. The required reports and the reporting due dates are established on a working calendar at the beginning of each fiscal year. Examples of reports include Program review/PQP, Term course enrollment data, uniform financial report, and non-credit course enrollment survey.

The policy and finance areas are similar in that both fall within the ICCB's mission of administering the Public Community College Act. The ICCB seeks advice from all its constituent groups in establishing policies necessary to implement state statutes. Bodies such as the Illinois Presidents' Council and Illinois Community College Faculty Association play a significant role in shaping policy.



COLLEGE PREFERRED FUTURE

## OUR PREFERRED FUTURE, A GUIDING VISION FOR THE COLLEGE

Our Preferred Future was established in 1990-91 as a result of working with the internal and external community to determine trends and needs that Harper College should prepare for in the next 10-15 years. The 12 statements that summarized the work of over 1,000 people became our Vision-Harper's Preferred Future-for 2002. The following is a sample of accomplishments of the College over the life of the Preferred Future strategy. The activities mentioned are only a few of the many accomplishments over the last seven years.

### TEACHING AND LEARNING

Insist that quality teaching and active learning be a hallmark of Harper College.

- Intense focus on demonstrated quality teaching in all hiring of faculty.
- Development of successful Learning Communities Program that was chosen to participate in a National FPRSE grant.

### COMPREHENSIVE PROGRAMS AND SERVICES

Provide comprehensive educational programs and services to ensure the success of students.

- Submission of Harper's Plan for the Assessment of Student Academic Achievement to the NCA and approved in 1995. Faculty work toward identifying outcomes for 100% of all courses offered at Harper.
- Researching performance outcomes of students using the Tutoring Center, Writing Center and Success Services indicates that students perform at a higher level with improved GPA's after using the services.

### LITERACY SKILLS

Ensure that all students have the literacy skills necessary to function effectively in society.

- Increase in educational funds from ISBE as a result of meeting the four specified performance standards by AED student outcomes.
- Cooperation by all departments working with the Learning Assistance Center and the Writing Center. Compass has provided an individualized, open access assessment testing venue for students.

### INTERNATIONAL/MULTICULTURAL

Create an environment for international/multicultural educational experiences that promotes thought, appreciation and respect for individual rights and awareness of the global interdependence of all human groups.

- Development of the International Studies Program
- Offering of increased instruction in both Western and non-Western languages, literature and philosophy

### BUSINESS AND INDUSTRY

Respond to the need for a prepared workforce through coordinated, innovative and collaborative relationships with business, industry and education.

- Development and promotion of Corporate Services, which is meeting the needs of corporate requests for "tailored" programs and services geared toward the workforce in both credit and non-credit programs.
- Partnering with the Illinois Department of Employment Security, Workforce Development Council of Northern Cook County, and the Northwest Suburban Education to Careers Partnership to form a one-stop career center.

### COMMUNITY PARTNERSHIPS

Create partnerships with the community that foster articulation, innovation and communication.

- Membership and participation in NSHEC (North Suburban Higher Education Consortium) and FVEA (Fox Valley Educational Alliance). Both consortia develop partnership activities to enhance educational opportunities for the residents of their respective community college districts, including joint degrees and classes via interactive

video-telecommunications technology. Harper is also offering distance learning classes with 26 postsecondary institutions, as well as Elk Grove High School and Northwest Community Hospital.

- Development of an instructional site by the AED Department in partnership with Palatine Township at the Edgebrook Community Center at Baldwin Greens, and development of a partnership with the Rolling Meadows Police Neighborhood Resource Center and other community agencies.

## STATE OF THE ART TECHNOLOGY

Provide comprehensive access to information and instruction through the use of start-of-the-art global computer networks and other technologies.

- Integration of voice, video and data communications by a campus network (HCCN) that provides access to external resources such as the Internet, e-mail and Internet Browser (Netscape), satellite delivery, media delivery and campus MIS services (currently over 1,000 accounts exist), as well as establishing standard desktop technologies with a plan for acquisition, support and replacement.
- Installation of an integrated Management Information System comprised of Student Records Management, Human Resources, Business and Financial Management subsystems that will assist daily operations, management decision making and strategic planning far into the future.

## CULTURAL LIFE

Value and promote the arts as integral to the cultural life of the community.

- Building of drama lab, three-dimensional art labs.
- Implementation of Associate in Fine Arts Degree (A.F.A.)

## ENVIRONMENTAL PROTECTION

Assume a leadership role in efforts to protect and restore the environment of all living things.

- Offering a new course in environment ethics (both credit and non-credit)
- Increased awareness in offices and classrooms of recycling needs. (In 1995 a state requirement was instituted that 40% of waste stream must be recycled. At that time, Harper was recycling 67%, as established in an audit by an outside firm.)

## QUALITY IMPROVEMENT

Achieve systematic quality improvement across the College.

- Incorporation of Operational Analysis Program (OAP) into the College's regular operating procedures. OAP results are integral parts of the academic program review process and OAP data is also utilized as one of the factors considered in the approval of new and replacement faculty positions.
- Outcomes assessment measurement

## EMPLOYEE POTENTIAL

Provide resources and experiences that enable employees to grow, receive recognition and develop leadership potential.

- Ongoing efforts exist to encourage College departments to recognize their employees in different ways. The annual Motorola Award for the Distinguished Faculty Member and the Outstanding Service Award for exemplary employee performance are examples of this recognition.
- Harper has received more ICCB Excellence Awards than any other Illinois Community College.

## FUNDING SOURCES

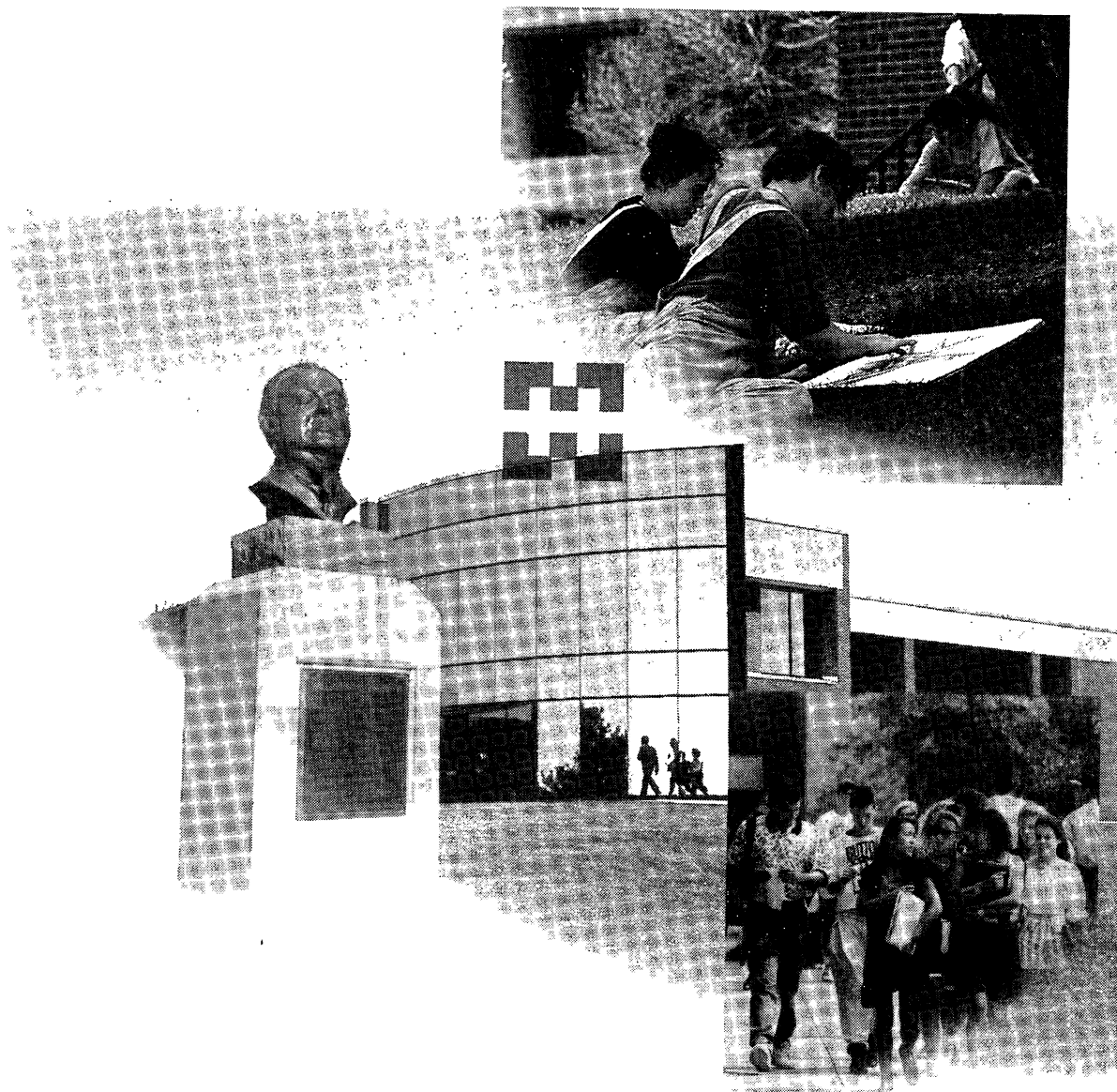
Expand and aggressively develop public and private funding sources in order to achieve the vision of the College.

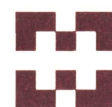
- Increasingly pursuing grant opportunities - in five years grants received have grown from \$770,000 to \$3.3 million.
- Excellent progress made by the Harper College Foundation through gift-giving campaigns and personal contact (revenues in 1992 - \$250,000, in 1996 - \$900,000).

## THE HARPER FUTURE

The Preferred Future was developed a number of years ago and provided guidance to the College. The NCA self study has helped us to look inside ourselves and identify our strengths and our weaknesses. The next year will be devoted to assessing the external environment, as well as working on identified internal strengths and weaknesses. When a new leader is selected, the College will then embark on a strategic planning process which will bring together our internal resources and our interpretation of the external environment to create a vision and a plan for the future of Harper College.

We may all know the vague outline of the future, but it will become clearer as our collective vision pulls us toward that future.





COLLEGE GOALS



## SYSTEM, AREA AND UNIT GOALS

Five year planning has been conducted in key areas and systems of the College. Below is a brief summary of their plans or current planning processes.

### SYSTEMS

#### TECHNOLOGY PLANNING

Technology planning has been organized under 10 broad goals with 54 projects. Twenty-one representative task forces have been at work since 1995 outlining strategies for their respective projects of the plan. Guidelines, procedures and strategies are recommended by the task forces and when approved are implemented by Information Systems and other administrative areas. The Board of Trustees supports the technological strategic direction by approving a five-year funding program that corresponds with the goals. The current five-year goals are as follows:

1. Integrate instructional technology methods and capabilities into the classroom.
2. Implement effective decision support mechanisms to provide timely access to information for planning, management and assessment.
3. Establish appropriate facilities to support the use of technology in the classroom.
4. Provide essential desktop computer capabilities.
5. Provide enhanced computing capabilities.
6. Plan and implement an infrastructure that will support voice, video, and data transmission.
7. Implement appropriate systems to increase institutional productivity.
8. Enhance and expand services for training and support.
9. Develop comprehensive dynamic process for planning, updating, and communicating with the College community.
10. Seek Board commitment and secure funding to ensure ongoing support of the technology plan.

#### SPACE PLANNING

The major focus of space planning since the Spring of 1996 has been the development of the process to establish a Facilities Study and Master Plan for the College for the next 15 years. A Task Force of administrators, faculty and students was established to provide direction for this task and their responsibilities were as follows:

1. To provide a campus-wide perspective to the data collection process.
2. To provide advice regarding the design of data collection.
3. To consult on how space planning fits into other long range plans at the College.
4. To identify facility user groups for consultation.
5. To serve as a source of ideas on new opportunities and overall direction of the College.
6. To work closely with Legat Architects in the implementation of the study.
7. To assist in the interpretation of data and review of final reports.
8. To communicate updates and reports on space planning to the College community.

A needs assessment was designed and 56 campus groups submitted 203 perceived needs and suggested options for solution. Meetings were conducted by the architectural firm, needs were analyzed and community forums were held to present three concepts for possible implementation. A revised version of one of the concepts was developed for further prioritization and refinement. Nine prioritized projects were presented to the Board of Trustees for review and discussion and the Final Report will be completed in the Fall of 1997. Discussions have been held regarding funding possibilities for the plan that is accepted.

In the future, space planning efforts will include:

1. Review and refinement of the Master Plan
2. Development of projects selected for the RAMP document
3. Clarifying the role of the Task Force in the implementation of the plan
4. Developing information to be used in funding the approved plan
5. Determining the future role of the Space Planning Task Force.

## ENROLLMENT PLANNING

The enrollment planning process is a collaborative effort between the Enrollment Planning Committee, Academic Affairs and the Office of Research. Enrollment projections are developed using demographic and market assumptions, adjusted based on input from division deans and the Enrollment Planning Committee and adopted by the Executive Council.

Specifically, the Enrollment Planning Committee is responsible for assessing market demand, analyzing competition, reviewing programs and services as they relate to the College's enrollment planning process and making recommendations to the Executive Council for enrollment goals, pricing strategies and services changes. The Committee's functions are 1) conduct enrollment planning activities that include, but are not limited to, identifying target markets, enrollment projections and tuition/fee strategies; 2) assess market demand; 3.) analyze competition in market area; 4) Evaluate strategies related to marketing and program delivery systems for meeting market demand; 5) provide direction for targeted promotion and advertising efforts.

## AREAS

### ACADEMIC AFFAIRS

Through a series of retreats the Academic Affairs Deans Council has engaged in developing an educational plan with five-year goals. Each goal has corresponding strategies and implementation actions.

1. Promote accessibility by providing flexible scheduling and packaging of instructional programs.
2. In consultation with vocational faculty articulate an updated model for the development of vocational/career programs.
3. Working with faculty and other College entities identify the scope of programs and services that are within the mission, priorities, and the resources of the institution.
4. With faculty leadership articulate clear lines of responsibility and decision making for all groups responsible for the management, coordination and delivery of instruction.
5. Work with faculty to create environments which are learner centered with appropriate facilities for optimum learning through the use of technology and application based learning.
6. Support and work with faculty in the development of a responsive curriculum utilizing a streamlined process to initiate, develop and assess programs that meet community (market) demand.
7. Working with faculty, engage in active community and business partnerships to promote opportunities for students to participate in learning, to receive support from community agencies, to share facilities and equipment, and to strengthen relationships with secondary and postsecondary educational institutions.

## STUDENT AFFAIRS

The Student Affairs area establishes goals on a yearly basis with input from all administrative segments in the area. The 1997-98 goals are as follows:

1. Continue to articulate the vision of a comprehensive student center and one-stop-shop concept by working with students, Executive Council, and the Board of Trustees.
2. Integrate the Publications and Communications area into Student Affairs.
3. Upon completion of the refurbished Student Center, implement initiatives designed to shift the traffic flow to Building A.
4. Participate in College-wide budgeting initiatives.
5. Work cooperatively with and facilitate the work of College committees relative to the retention of students.
6. Continue to solicit grant funding to support Student Affairs initiatives.
7. Support the development of a new student identification card.
8. Support College fundraising efforts.
9. Continue to implement partnerships which focus on service to adults, welfare recipients, and others not currently enrolled at the College. Expand marketing efforts to the adult market.
10. Continue the development of measurable outcomes and effectiveness indicators as well as appropriate measurements.
11. Continue to implement and refine the Regent/Student Information Systems and institute appropriate training.
12. Continue development of the student services applications for the Student Affairs Web Site.
13. Identify revisions/updates to the Technology Plan for Student Affairs.

## ADMINISTRATIVE SERVICES

The Administrative Services area has established a number of key initiatives that will be implemented during the next five years:

1. Integration of planning and budgeting systems to enable improved future allocation of College resources.
2. Respond to a Board initiated long range strategic plan developing a new College vision, strategic plan and action plans.
3. Increase accountability of plan implementation by tracking status of goal implementation.
4. Produce an award winning Plan and Budget Report that communicates the direction, organization and summary of the strategic plan and budget for the College.
5. Monitor and assess the operations of all units by an automation of operational analysis program and development of criteria for cost savings, efficiency and reorganization opportunities.
6. Develop a comprehensive budget projection and preparation model which includes improvement in reporting, budget development and accounting.
7. Assessment of priority of Regent projects and conduct a fine tuning of our transition to the new computer system software.
8. Re-vision the mission of the Research and Personnel areas.
9. Continue implementation of the current capital projects especially focusing on Building W/R, Building E, and other immediate priorities of the space plan.

## INFORMATION SYSTEMS

Information Systems works within the context of the goals of the Technology Plan. Each administrative area had developed mission statements and objectives. One-year objectives of Information Systems in response to the Technology Plan are stated below:

1. Implement the following modules of the Regent System: Grade Processing, Transcribing, Standards of Academic Progress, Degree Audit, Facilities Scheduling, State Enrollment Reporting (ICCB).
2. Continue with the implementation of the decentralization of requisition processing and entry.
3. Continue support of previously implemented modules of Regent (upgrades, training, other support): Financial (OFAS), Continuing Education (CERT), Payroll and Human Resources (OPAY), Financial Aid (SAFERS), Student Accounts Receivables (SOAR), Registration and Touchtone, Admissions and Automated Correspondence, Student Records.
4. Develop a plan to implement Financial Reporting process improvements determined by cost center managers (G4).
5. Develop a plan and pilot an Information Retrieval process.
6. Develop project plan and implementation process to replace telephone switch.
7. Develop project plan and implementation process for Library Automation System.
8. Develop project plan and implementation process for the utilization of the World Wide Web.
9. Utilize EDI technology in communication with local, state, and federal agencies.
10. Design methodologies and document standards specific to a client/server environment.
11. Plan and design a change management process for requesting changes, assistance and reporting.
12. Investigate Imaging/Workflow technologies.
13. Continue facilitating centralization of information collection into the integrated system.

## UNITS

### UNIT PLANNING

Unit planning is a process of developing five-year goals at the grassroots or department level. Key members of the department are engaged in developing the plan which is reviewed and approved by the Dean and Vice President. Approximately 50 percent of the units of the College have developed five-year plans. Each unit is encouraged to update its plan annually. These plans have been utilized for program review, budget planning, technology planning and space planning. A current challenge is to systematically integrate Unit Plans into College wide marketing, equipment and budget planning.

### PROGRAM REVIEW

Program review is a systematic examination of Tier 1 units, especially in Academic Affairs. All units are studied on a five-year cycle. Recommendations and action plans for program development are established in collaboration with the Dean and Vice President.



1997-98 COLLEGE PRIORITIES

## 1997-98 COLLEGE PRIORITIES

Annual priorities are established by the College in part as a response to an ICCB yearly requirement within the MIS (Management Information System) reporting process. In addition they serve as a framework for expending current year budget and establishing the future budget. During 1997 two workshops were held with 37 participants in May and 42 in November (representing a cross section of the College) where the priorities for FY 1998 were established. A Planning Digest consisting of a summary of plans and accomplishments was compiled as a resource document stating the implementation of current planning strategies. It is anticipated that after the NCA review another workshop will be held to determine three-year priorities and an assessment of planning implementation. A mechanism to monitor progress of institutional planning across the College is needed in order to improve communication and reporting. Nine priorities and 29 objectives were established for 1997-98.

### RESPOND TO FINDINGS OF THE NCA SELF STUDY AND VISIT

1. Address issues (governance and decision making, communication, planning, mission, and change) emerging out of the NCA self study workshop.
2. Examine and respond to visiting team recommendations.

### INITIATE A LONG RANGE AND STRATEGIC PLANNING PROCESS

3. Develop a streamlined and integrated planning process that incorporates unit (department), division, area (VP level), and College-wide sectors (e.g., space, technology, staffing, programming, budgeting, and equipment).
4. Conduct preliminary work to develop a strategic plan by (1) examining the College mission; (2) documenting achievements of the current Preferred Future; and (3) conducting an environmental scan of the Harper community and factors affecting the College.

### BEGIN IMPLEMENTATION OF THE FACILITIES (SPACE) PLAN

5. Analyze and refine the long term facilities (space) plan.
6. Develop ways to fund the facilities (space) plan.
7. Complete remodeling Building E.
8. Continue planning and design of Building W/R in anticipation of state funding.

### CONTINUE IMPLEMENTATION OF THE TECHNOLOGY PLAN

9. Coordinate technology plan implementation through collaborative efforts of College constituencies.
10. Continue the implementation of technology into teaching and learning activities.

### COLLECTIVELY ASSESS AND COMMUNICATE THE REALITIES OF THE COLLEGE'S FINANCIAL POSITION WITH THE INTENT TO MAINTAIN FINANCIAL HEALTH.

11. Initiate a Functional Analysis process that examines the tasks of work groups and their relationship to mission.
12. Establish a three-year budget priority process with guidelines and financial targets.
13. Examine the feasibility of a referendum in the near future.
14. Fill grants position and improve grants coordination.
15. Develop an infrastructure to support an alumni program enhancing ambassadorship and College funding.

### **EXAMINE AND RESPOND TO WAYS TO ENHANCE STUDENT LEARNING AND SERVICES.**

16. Enhance the environment of the Student Center.
17. Continue development of Distance Learning options for students.
18. Participate in the national FIPSE Learning Communities program.
19. Implement the TRIO Grant and other grant projects.
20. Implement the Great Support Staff program.

### **CONTINUE DEVELOPMENT AND IMPLEMENTATION OF THE OUTCOMES ASSESSMENT PLAN.**

21. Complete outcome statements identification by program.
22. Continue to develop assessment strategies.
23. Implement assessment of outcomes as programs complete assessment strategies.

### **INCREASE ENROLLMENT DEVELOPMENT STRATEGIES**

24. Continue to improve the enrollment projection model and incorporate outcomes of model into the budgeting process of the College.
25. Continue implementing marketing strategies that will strengthen College programs.
26. Implement approved recommendations from the Community Assessment Program.

### **ENHANCE THE SUPPORT FOR INSTRUCTIONAL INITIATIVES**

27. Continue strengthening the Corporate Service interface with departments, faculty, and current student base.
28. Continue implementation of the five-year Academic Affairs Deans Council education plan.
29. Continue supporting teaching and learning initiatives.





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COLLEGE BUDGET





## BUDGET PROCESS AND PHILOSOPHY

This year has seen changes in the role of Vice President for Administrative Services and in the role of the Controller. These personnel changes have provided an opportunity for review and streamlining of current practices. The definition of the funds of the College were reviewed and certain College functions seemed to be misaligned when comparing their mission and the definition of the fund. As a result some movement of functions within the funds has occurred.

Athletics has been recorded in the Auxiliary Fund, although it did not have a mission of being self supporting, like all other functions in that fund. The Bookstore revenue was offsetting the deficit created by athletics. When the new bookstore was built, revenue bonds were sold to pay for the construction. The Bookstore is now funding its revenue bonds and the fund balance in the Auxiliary Fund has been plummeting. Fund balance was projected to be used up by the end of this fiscal year. To solve the problem, athletics has been moved into the Educational Fund because it is a subsidized activity supported by the general revenue of the College. This was a move of more than \$300,000. This function was added to the the Vice President of Student Affairs in the Education Fund.

The Trust and Agency Fund is to account for funds over which the College is merely acting as a fiscal agent. A review of functions recorded in this account revealed that Corporate Services activities were being recorded in this account. Since their mission is to break even or better on the services they deliver, it was decided to move them into the Auxiliary account. The revenue and expenses in this function are greater than \$1,000,000 per year.

In addition to the changes listed above, there were also some changes within the Education Fund. It was decided that Strategic Planning and Research functions should be integrated with the budgeting of functions and that all the data gathering and reporting should be housed in Administrative Services, therefore organizational changes were made to accommodate this change. In addition, it was decided that the publication functions more closely aligned to the marketing functions housed in Student Affairs, therefore those functions now report to the Vice President of Student Affairs rather than the Vice President of Administrative Services.

The impact of these moves when you compare last year to this year shows that Student Affairs budget increased substantially due to the addition of publications and athletics in the Educational Fund. Administrative Services shows a drop in total budget resulting from these moves.

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

Fiscal educational planning is a continuous process that should culminate in the development of a budget that accurately expresses the College'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 College's operation. The budget must be in balance. However, this means more than just financial balance.

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 process has been developed that involves the faculty and administration 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 four 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 a budget that the faculty can understand and, therefore, can support. Thus, budget formulation begins with faculty and cost center managers 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.

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

1. Preparation – A cost center function
2. Presentation – An administrative function
3. Adoption and Authorization – A Board of Trustees function
4. Administration and implementation – A cost center and administrative function
5. Evaluation – A combined administrative and Board of Trustees function.

# 1996-97 PLANNING CALENDAR: BUDGET FOR FISCAL YEAR 1997-98

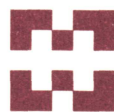
| DATE      | ACTIVITY/TASK DESCRIPTION   | PERSON(S) RESPONSIBLE  |
|-----------|---|------------------------|
| 26-Sep-96 | Board designates persons to prepare tentative budget .....  | Board of Trustees      |
| 2-Oct-96  | VPAS brings proposed budget planning calendar to EC for approval .....                                    | Exec Council           |
| 4-Oct-96  | Budget forms & time line distributed to all areas<br>(budget instructions to come 1/27/97) .....          | VPAS                   |
| 4-Oct-96  | Begin budget planning issues discussions @ dept, div, VP level .....                                      | Fac, Staff, Admin's    |
| 8-Nov-96  | Individuals submit completed CENIQ forms to deans (forward to IS/US) ...                                  | Fac, Staff, Admin's    |
| 8-Nov-96  | Deans/directors submit furniture and instructional capital requests to VP's .                             | Administrators         |
| 15-Nov-96 | Requests due to VP's: personnel; adv and mkt; event planning; short term<br>remodeling (FY98) .....       | Fac, Staff, Admin's    |
| 2-Dec-96  | Database of CENIQ requests completed .....  | IS/US                  |
| 6-Dec-96  | Financial, remodeling and infrastructure (elec., network connections)<br>implications identified .....    | VP Designee/Team       |
| 6-Dec-96  | Areas prioritize hardware, software, capital, etc., for each funding source<br>(by dept., div, VP) .....  | Fac/Staff, Deans, VP's |
| 23-Jan-97 | VP's complete development & review of revenue projections .....   | VP's                   |
| 23-Jan-97 | Exec Council/Board of Trustees establish budget parameters<br>(line item inc's; capital \$\$; etc.) ..... | Exec Council/Board     |
| 27-Jan-97 | Budget instructions distributed to all areas .....  | VPAS                   |
| 31-Jan-97 | Budget files opened for input by departments & divisions .....  | IS/AS                  |
| 31-Jan-97 | Areas review prioritization and modify as appropriate .....   | VP's Admin Councils    |
| 31-Jan-97 | Budget exception requests due to VP's .....   | Admin's                |
| 11-Feb-97 | VP's prioritize final VP area requests on institutional level .....                                       | Exec Council           |
| 18-Feb-97 | Exec Council final review of all funds and requests .....   | Exec Council           |
| 24-Feb-97 | Communications Forum review and discussion of bdtg process .....  | All Administrators     |
| 28-Feb-97 | Account Mgrs complete entering FY98 budget for funds 1, 2, 5, 6 & 10 ...                                  | Account Mgrs.          |
| 7-Mar-97  | Any approved adjustments to budget made .....   | VP's                   |
| 24-Apr-97 | Board of Trustees adopts preliminary budget .....   | Board of Trustees      |
| 25-Apr-97 | Legal budget posted for public view .....   | VPAS                   |
| 26-Jun-97 | Public hearing and adoption of the legal budget .....   | Board of Trustees      |
| 28-Aug-97 | Board of Trustees approves estimated levy .....   | Board of Trustees      |
| 25-Sep-97 | Board of Trustees holds tax levy hearing and adopts 1997 tax levy .....                                   | Board of Trustees      |

## ALL FUNDS

|   | EDUCATION            | OPERATIONS<br>& MAINTENANCE | O&M<br>RESTRICTED    | AUXILIARY<br>ENTERPRISES | BOND<br>& INTEREST |
|---|----------------------|-----------------------------|----------------------|--------------------------|--------------------|
| <b>REVENUES</b>                               |                      |                             |                      |                          |                    |
| Local government                              | \$20,148,864         | \$8,562,444                 | \$1,207,900          | -                        | \$2,602,000        |
| State government                              | 7,567,897            | 221,132                     | 461,900              | -                        | -                  |
| Federal government                            | 4,000                | -                           | -                    | -                        | -                  |
| Tuition & fees                                | 13,291,010           | 203,335                     | -                    | 4,885,095                | -                  |
| Other sources                                 | 1,053,457            | 290,093                     | 265,000              | 6,977,986                | 41,144             |
| Transfers in                                  | 561,660              | -                           | -                    | -                        | 217,856            |
| Total revenue                                 | <u>\$42,626,888</u>  | <u>\$9,277,004</u>          | <u>\$1,934,800</u>   | <u>\$11,863,081</u>      | <u>\$2,861,000</u> |
| <b>EXPENDITURES</b>                           |                      |                             |                      |                          |                    |
| Instruction                                   | \$22,796,097         | -                           | -                    | -                        | -                  |
| Academic support                              | 2,700,913            | -                           | -                    | -                        | -                  |
| Student service                               | 4,817,709            | -                           | -                    | 296,224                  | -                  |
| Public service                                | 181,348              | -                           | -                    | 5,701,263                | -                  |
| Operation & maintenance                       | -                    | 6,626,502                   | -                    | -                        | -                  |
| General administration                        | 2,278,629            | -                           | -                    | -                        | -                  |
| Institutional support                         | 11,260,539           | 3,470,978                   | 4,694,528            | 334,909                  | -                  |
| Independent operations                        | -                    | -                           | -                    | 5,000,043                | -                  |
| Capital outlay                                | -                    | -                           | -                    | -                        | -                  |
| Transfers                                     | 611,309              | -                           | -                    | 217,956                  | -                  |
| Debt service                                  | -                    | -                           | -                    | -                        | 2,677,615          |
| Total expenditures                            | <u>\$44,646,544</u>  | <u>\$10,097,480</u>         | <u>\$4,694,528</u>   | <u>\$11,550,395</u>      | <u>\$2,677,615</u> |
| <b>REVENUES OVER<br/>(UNDER) EXPENDITURES</b> | <u>(\$2,019,656)</u> | <u>(\$820,476)</u>          | <u>(\$2,759,728)</u> | <u>\$312,686</u>         | <u>\$183,385</u>   |

## ALL FUNDS

| RESTRICTED<br>PURPOSES | AUDIT          | LIABILITY<br>PROTECTION | BOND<br>PROCEEDS  | WORKING<br>CASH | TRUST<br>& AGENCY | COMBINED           |
|------------------------|----------------|-------------------------|-------------------|-----------------|-------------------|--------------------|
| \$241,500              | \$74,400       | \$1,633,000             | \$1,000,000       | -               | -                 | \$35,470,108       |
| 4,824,665              | -              | -                       | -                 | -               | -                 | 13,075,594         |
| 31,000                 | -              | -                       | -                 | -               | -                 | 35,000             |
| 7,150                  | -              | -                       | -                 | -               | 551,231           | 18,386,590         |
| 130,585                | -              | 80,000                  | 95,000            | 530,000         | 60,000            | 8,933,265          |
| 2,139,930              | -              | -                       | -                 | -               | 100               | 2,919,446          |
| <hr/> \$7,374,830      | <hr/> \$74,400 | <hr/> \$1,713,000       | <hr/> \$1,095,000 | <hr/> \$530,000 | <hr/> \$611,331   | <hr/> \$78,820,003 |
| <br>\$1,248,954        | <br>-          | <br>-                   | <br>-             | <br>-           | <br>-             | <br>\$24,045,051   |
| 323,576                | -              | -                       | -                 | -               | -                 | 3,024,489          |
| 2,135,592              | -              | -                       | -                 | -               | 533,165           | 7,249,525          |
| 1,499,666              | -              | -                       | -                 | -               | 16,506            | 7,382,277          |
| -                      | -              | -                       | -                 | -               | -                 | 6,626,502          |
| -                      | -              | -                       | -                 | -               | -                 | 2,278,629          |
| 2,695,973              | 59,500         | 1,303,830               | -                 | -               | -                 | 23,820,257         |
| -                      | -              | -                       | -                 | -               | -                 | 5,000,043          |
| -                      | -              | -                       | -                 | -               | -                 | -                  |
| -                      | -              | -                       | 1,528,621         | 500,000         | 61,660            | 2,357,886          |
| -                      | -              | -                       | -                 | -               | -                 | 2,677,615          |
| <hr/> \$7,903,761      | <hr/> \$59,500 | <hr/> \$1,303,830       | <hr/> \$1,528,621 | <hr/> \$500,000 | <hr/> \$611,331   | <hr/> \$84,462,274 |
| <br>(\$528,931)        | <br>\$14,900   | <br>\$409,170           | <br>(\$433,621)   | <br>\$30,000    | <br>\$0           | <br>(\$5,642,271)  |



EDUCATION FUND

# EDUCATION FUND OVERVIEW

## REVENUES

|                              |    |                  |
|------------------------------|----|------------------|
| LOCAL GOVERNMENT             |    |                  |
| Current taxes                | \$ | 19,958,864       |
| Back Taxes                   |    | 10,000           |
| Chargeback Revenue           |    | <u>180,000</u>   |
| TOTAL LOCAL GOVERNMENT       | \$ | 20,148,864       |
| STATE GOVERNMENT             |    |                  |
| ICCB Credit Hour Grants      |    | 6,672,222        |
| CPPRT                        |    | 410,675          |
| ISBE                         |    | 470,000          |
| Other                        |    | <u>15,000</u>    |
| TOTAL STATE GOVERNMENT       |    | 7,567,897        |
| TOTAL FEDERAL GOVERNMENT     |    | 4,000            |
| STUDENT TUITION & FEES       |    |                  |
| Tuition                      |    | 12,370,210       |
| Fees                         |    | 770,800          |
| Other                        |    | <u>150,000</u>   |
| TOTAL STUDENT TUITION & FEES |    | 13,291,010       |
| OTHER SOURCES                |    |                  |
| Sales & Service Fees         |    | 2,000            |
| Facilities Rental            |    | -                |
| Interest on Investments      |    | 574,257          |
| Other                        |    | <u>1,038,860</u> |
| TOTAL OTHER SOURCES          |    | <u>1,615,117</u> |
| TOTAL REVENUES               | \$ | 42,626,888       |

## EXPENDITURES BY ACTIVITY

|                        |                   |
|------------------------|-------------------|
| INSTRUCTION            | 22,796,097        |
| ACADEMIC SUPPORT       | 2,700,913         |
| STUDENT SERVICES       | 4,817,709         |
| PUBLIC SERVICES        | 181,348           |
| INDEPENDENT OPERATIONS | -                 |
| GENERAL ADMINISTRATION | 2,278,629         |
| INSTITUTIONAL SUPPORT  | 11,260,539        |
| TRANSFERS              | <u>611,309</u>    |
| TOTAL EXPENDITURES     | <u>44,646,544</u> |

## EDUCATION FUND COMPARISON

## FOUR YEAR HISTORY

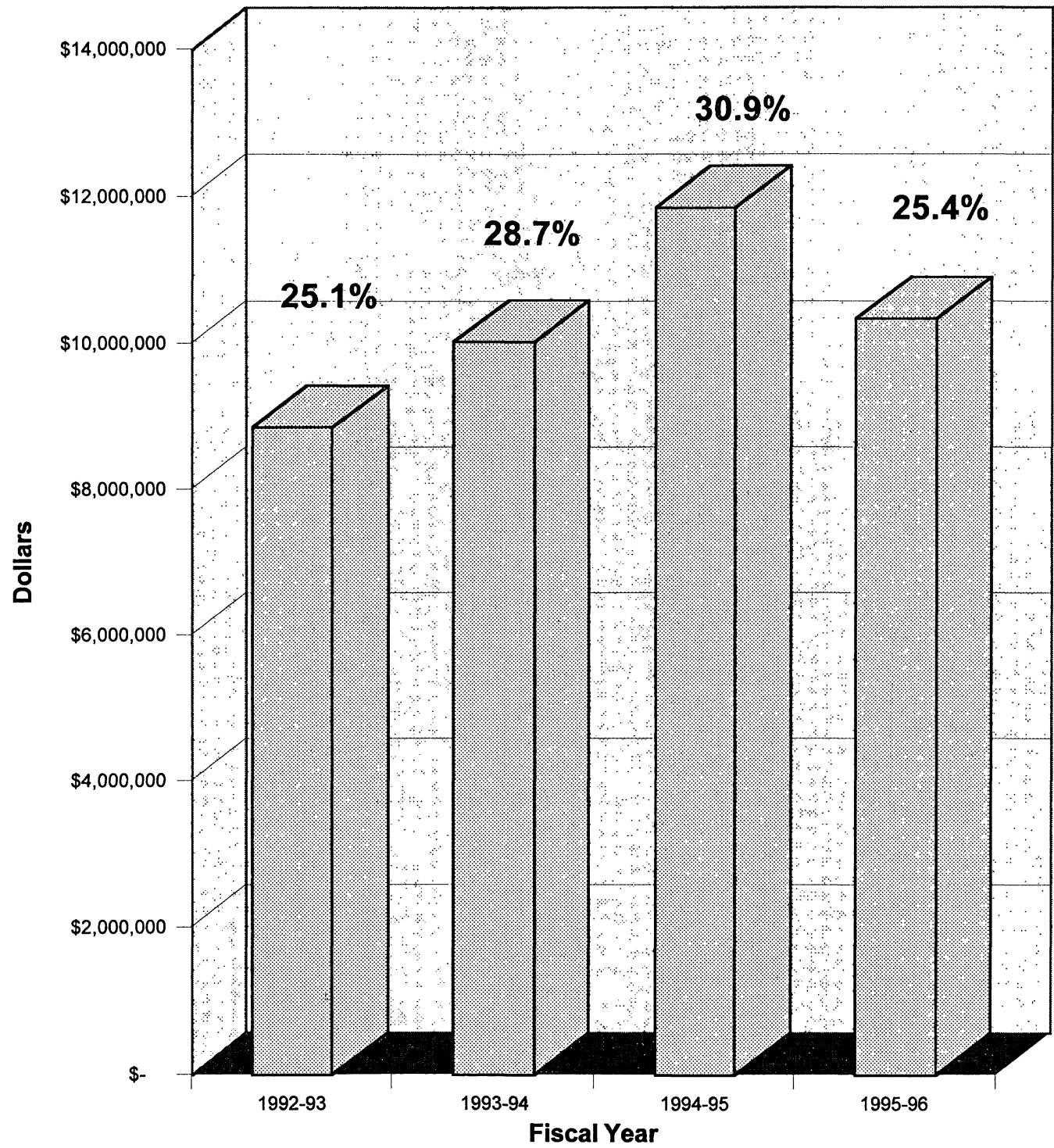
|                                       | 1992-93       | 1993-94       | 1994-95       | 1995-96        |
|---------------------------------------|---------------|---------------|---------------|----------------|
| <b>REVENUES</b>                       |               |               |               |                |
| Local government                      | \$ 16,314,745 | \$ 16,902,669 | \$ 20,772,641 | \$ 18,592,895  |
| State government                      | 6,998,024     | 7,155,820     | 7,299,020     | 7,661,250      |
| Federal government                    | -             | -             | -             | -              |
| Tuition & fees                        | 9,942,627     | 10,441,368    | 10,362,081    | 11,188,516     |
| Other sources                         | 2,201,582     | 1,679,800     | 1,756,452     | 2,271,542      |
| Total revenue                         | \$ 35,456,978 | \$ 36,179,657 | \$ 40,190,194 | \$ 39,714,203  |
| <b>EXPENDITURES</b>                   |               |               |               |                |
| Instruction                           | 18,873,098    | 19,295,846    | 20,868,794    | 22,604,422     |
| Academic support                      | 2,881,733     | 2,579,015     | 2,405,991     | 2,636,033      |
| Student service                       | 3,476,751     | 3,488,841     | 3,917,498     | 4,404,115      |
| Public service                        | 250,200       | 161,144       | 168,692       | 185,119        |
| Operation & maintenance               | -             | -             | -             | -              |
| General administration                | 1,495,970     | 1,469,478     | 1,620,575     | 1,979,870      |
| Institutional support                 | 8,249,384     | 7,943,778     | 8,986,914     | 7,694,195      |
| Independent operations                | -             | -             | -             | -              |
| Capital outlay                        | -             | -             | -             | -              |
| Transfers                             | 56,311        | 64,886        | 405,873       | 1,257,396      |
| Total expenditures                    | \$ 35,283,447 | \$ 35,002,988 | \$ 38,374,337 | \$ 40,761,150  |
| REVENUES OVER<br>(UNDER) EXPENDITURES | \$ 173,531    | \$ 1,176,669  | \$ 1,815,857  | \$ (1,046,947) |
| <b>BEGINNING FUND</b>                 |               |               |               |                |
| BALANCE June 30:                      | \$ 8,687,375  | \$ 8,860,906  | \$ 10,037,575 | \$ 11,391,823  |
| <b>PROJECTED FUND</b>                 |               |               |               |                |
| BALANCE June 30:                      | \$ 8,860,906  | \$ 10,037,575 | \$ 11,853,432 | \$ 10,344,876  |

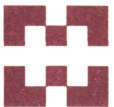


## FISCAL YEAR COMPARISON

|                         | BUDGET FY 1996-97 |            | BUDGET FY 1997-98 |            | % CHANGE        |
|-------------------------|-------------------|------------|-------------------|------------|-----------------|
|                         | AMOUNT            | % OF TOTAL | AMOUNT            | % OF TOTAL | FROM PRIOR YEAR |
| REVENUES                |                   |            |                   |            |                 |
| Local government        | \$ 19,361,623     | 48%        | \$ 20,148,864     | 47%        | 4%              |
| State government        | 7,478,215         | 18%        | 7,567,897         | 18%        | 1%              |
| Federal government      | -                 | 0%         | 4,000             | 0%         | 0%              |
| Tuition & fees          | 11,983,717        | 29%        | 13,291,010        | 31%        | 11%             |
| Other sources           | 1,841,882         | 5%         | 1,615,117         | 4%         | -12%            |
| Total revenue           | \$ 40,665,437     | 100%       | \$ 42,626,888     | 100%       | 5%              |
| EXPENDITURES            |                   |            |                   |            |                 |
| Instruction             | 21,845,811        | 53%        | 22,796,097        | 51%        | 4%              |
| Academic support        | 2,598,847         | 6%         | 2,700,913         | 6%         | 4%              |
| Student service         | 4,264,608         | 10%        | 4,817,709         | 11%        | 13%             |
| Public service          | 172,407           | 0%         | 181,348           | 0%         | 5%              |
| Operation & maintenance | -                 | 0%         | -                 | 0%         | 0%              |
| General administration  | 1,673,340         | 4%         | 2,278,629         | 5%         | 36%             |
| Institutional support   | 10,552,137        | 25%        | 11,260,539        | 25%        | 7%              |
| Independent operations  | -                 | 0%         | -                 | 0%         | 0%              |
| Capital outlay          | -                 | 0%         | -                 | 0%         | 0%              |
| Transfers               | 411,309           | 1%         | 611,309           | 1%         | 49%             |
| Total expenditures      | \$ 41,518,459     | 100%       | \$ 44,646,544     | 100%       | 8%              |
| REVENUES OVER           |                   |            |                   |            |                 |
| (UNDER) EXPENDITURES    | \$ (853,022)      |            | \$ (2,019,656)    |            |                 |

FUND BALANCE HISTORY





EDUCATION FUND REVENUE DETAIL

## EDUCATION FUND (0100-000-000)

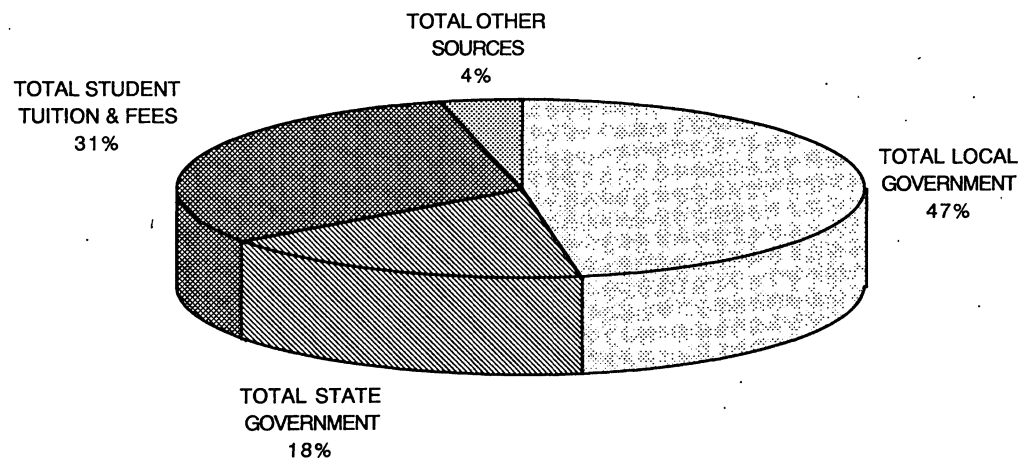
The Education Fund is established by Section 103-1 of The Illinois Public Community College Act. The statutory maximum tax rate for the Education Fund is 75 cents per \$100 of equalized assessed valuation for community college districts in cities with less than 500,000 inhabitants.

The Education Fund is used to account for the revenues and expenditures of the academic and service programs of the College. It includes the cost of instructional, administrative, and professional salaries; supplies and equipment; library books and materials; maintenance of instructional and administrative equipment; and other costs pertaining to the educational program of the College. (See Sections 103-20.3 and 107-18 of the Illinois Public Community College Act.)

The local Board of Trustees may make a determination within the budget for the distribution of unrestricted revenues other than local property taxes among the operating funds, i.e., the Education Fund, the Operations and Maintenance Fund, and the Public Building Commission Operation and Maintenance Fund.

## EDUCATION FUND REVENUES

| LOCAL GOVERNMENT             |                      | % OF TOTAL     |  |
|------------------------------|----------------------|----------------|--|
| Current taxes                | \$ 19,958,864        |                |  |
| Back taxes                   | 10,000               |                |  |
| Chargeback revenue           | <u>180,000</u>       |                |  |
| TOTAL LOCAL GOVERNMENT       | \$ 20,148,864        | 47.27%         |  |
| STATE GOVERNMENT             |                      |                |  |
| ICCB Credit Hour Grants      | \$ 6,672,222         |                |  |
| CPPRT                        | 410,675              |                |  |
| ISBE                         | 470,000              |                |  |
| Other                        | <u>15,000</u>        |                |  |
| TOTAL STATE GOVERNMENT       | 7,567,897            | 17.75%         |  |
| TOTAL FEDERAL GOVERNMENT     | 4,000                | 0.01%          |  |
| STUDENT TUITION & FEES       |                      |                |  |
| Tuition                      | \$ 12,370,210        |                |  |
| Fees                         | 770,800              |                |  |
| Other                        | <u>150,000</u>       |                |  |
| TOTAL STUDENT TUITION & FEES | 13,291,010           | 31.18%         |  |
| OTHER SOURCES                |                      |                |  |
| Sales & Service Fees         | \$ 2,000             |                |  |
| Facilities Rental            | -                    |                |  |
| Interest on Investments      | 574,257              |                |  |
| Other                        | <u>1,038,860</u>     |                |  |
| TOTAL OTHER SOURCES          | <u>1,615,117</u>     | <u>3.79%</u>   |  |
| TOTAL REVENUES               | <u>\$ 42,626,888</u> | <u>100.00%</u> |  |



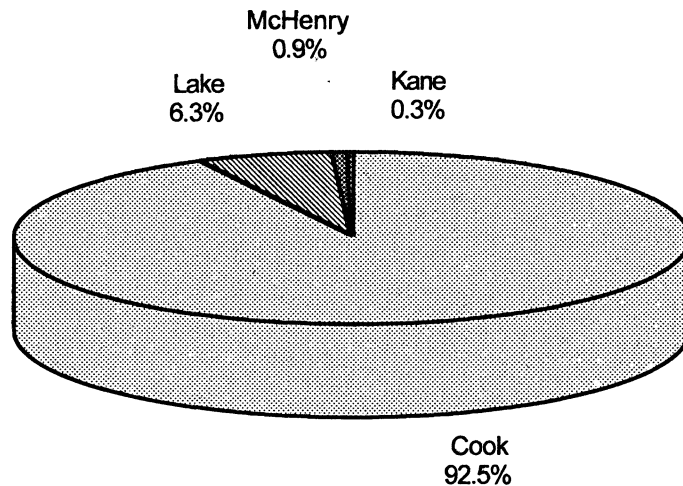
## REVENUE SOURCES DETAIL

### PROPERTY TAXES

Real estate property value (EAV), as determined by the County Assessors' Offices, is the basis upon which local educational institutions obtain their annual tax revenues. Under state law, Harper College may levy an annual tax upon the taxable real estate within its jurisdiction. The amount of the levy is divided by the equalized assessed value of the real estate to determine the tax rate. The rate as calculated may not exceed the district's maximum legal rate. Further restrictions may apply based upon recently enacted tax cap legislation. Harper assesses its levy upon real estate within four counties as follows:

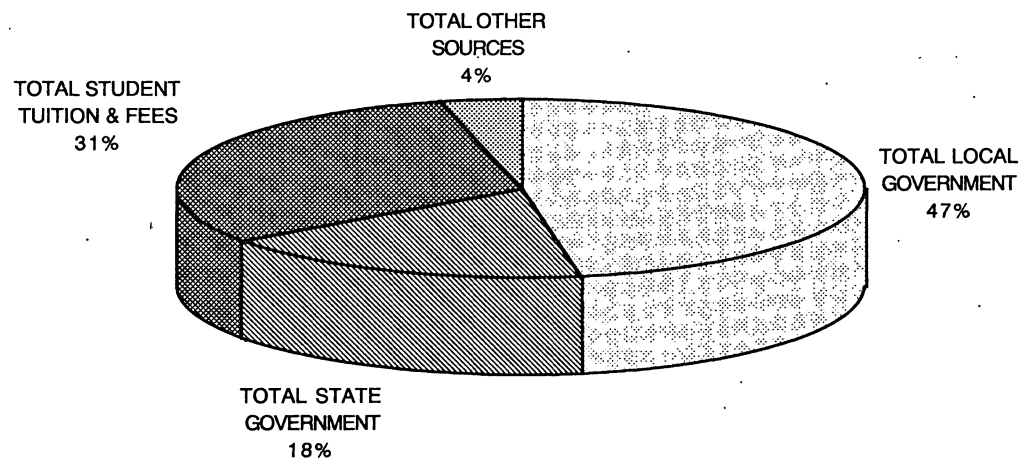
### 1996 TAXABLE VALUATIONS

| County:                       | Cook             | Lake          | McHenry       | Kane         | Total            |
|-------------------------------|------------------|---------------|---------------|--------------|------------------|
| EAV used to determine '96 tax | \$10,844,801,196 | \$733,664,538 | \$102,032,222 | \$38,869,716 | \$11,719,367,672 |
| EAV used to determine '95 tax | \$10,012,855,593 | \$696,875,910 | \$96,583,351  | \$36,316,539 | \$10,842,631,393 |
| Increase from prior year      | 8.31%            | 5.28%         | 5.64%         | 7.03%        | 8.09%            |
| Tax Value by County:          | 92.5%            | 6.3%          | 0.9%          | 0.3%         | 100.0%           |



## EDUCATION FUND REVENUES

| LOCAL GOVERNMENT             |                      | % OF TOTAL     |  |
|------------------------------|----------------------|----------------|--|
| Current taxes                | \$ 19,958,864        |                |  |
| Back taxes                   | 10,000               |                |  |
| Chargeback revenue           | <u>180,000</u>       |                |  |
| TOTAL LOCAL GOVERNMENT       | \$ 20,148,864        | 47.27%         |  |
| STATE GOVERNMENT             |                      |                |  |
| ICCB Credit Hour Grants      | \$ 6,672,222         |                |  |
| CPPRT                        | 410,675              |                |  |
| ISBE                         | 470,000              |                |  |
| Other                        | <u>15,000</u>        |                |  |
| TOTAL STATE GOVERNMENT       | 7,567,897            | 17.75%         |  |
| TOTAL FEDERAL GOVERNMENT     | 4,000                | 0.01%          |  |
| STUDENT TUITION & FEES       |                      |                |  |
| Tuition                      | \$ 12,370,210        |                |  |
| Fees                         | 770,800              |                |  |
| Other                        | <u>150,000</u>       |                |  |
| TOTAL STUDENT TUITION & FEES | 13,291,010           | 31.18%         |  |
| OTHER SOURCES                |                      |                |  |
| Sales & Service Fees         | \$ 2,000             |                |  |
| Facilities Rental            | -                    |                |  |
| Interest on Investments      | 574,257              |                |  |
| Other                        | <u>1,038,860</u>     |                |  |
| TOTAL OTHER SOURCES          | <u>1,615,117</u>     | <u>3.79%</u>   |  |
| TOTAL REVENUES               | <u>\$ 42,626,888</u> | <u>100.00%</u> |  |



# 1996 CALENDAR YEAR LEVY BY FUND AND AMOUNT ALLOCATED TO FISCAL YEAR 1998 TAX REVENUES

|                          | 1996 Adopted Levy    | 1996 Est Extensions  | F/Y 98 Allocation<br>of 1996 Levy | F/Y 98 Revenue<br>from 1997 Levy |
|--------------------------|----------------------|----------------------|-----------------------------------|----------------------------------|
| Education                | \$ 19,955,812        | \$ 19,917,889        | \$ 10,443,527                     | \$ 9,515,337                     |
| Operations & Maintenance | 8,556,673            | 8,550,673            | 4,488,846                         | 4,068,598                        |
| Liability                | 1,648,802            | 1,274,064            | 491,139                           | 1,141,861                        |
| Life Safety              | 1,173,589            | 1,187,451            | 630,992                           | 576,908                          |
| Financial Audit          | 74,082               | 53,718               | 18,130                            | 56,270                           |
| Bond & Interest          | 2,533,363            | 2,673,786            | 1,408,813                         | 1,193,187                        |
| Combined                 | <u>\$ 33,942,321</u> | <u>\$ 33,657,581</u> | <u>\$ 17,481,447</u>              | <u>\$ 16,552,161</u>             |

## NOTES:

Illinois Community Colleges are on a June 30 fiscal year. County assessments and tax levies are based upon calendar year levies and related collections affect two budget years. Harper's 1998 fiscal year covers the period between July 1, 1997 through June 30, 1998. The 1997 real estate tax levy must be filed with the County Clerk's offices during December, 1997 and applies to the property values as of December 31, 1997. Those property values will be determined during calendar 1998 and tax bills are mailed by the Counties during Spring, 1998. Each County allows installment payments due 50% in Spring and 50% in late Summer or early Fall of 1998. Only Cook County follows the practice of issuing estimated tax bills with the first installment based upon 50% of the "previous year's tax bill. The final and actual tax bill is sent out by Cook County between July 1 and October 1.

Recognition of real estate taxes into current year operating revenues is determined and affected by year end audit adjustments based upon the information released by the Counties prior to audit cut-off. It is not unusual for real estate tax revenues to deviate from budget due to the annual fluctuation in Cook County's issuance of tax bills.



## 1996 TAX RATES BY FUND

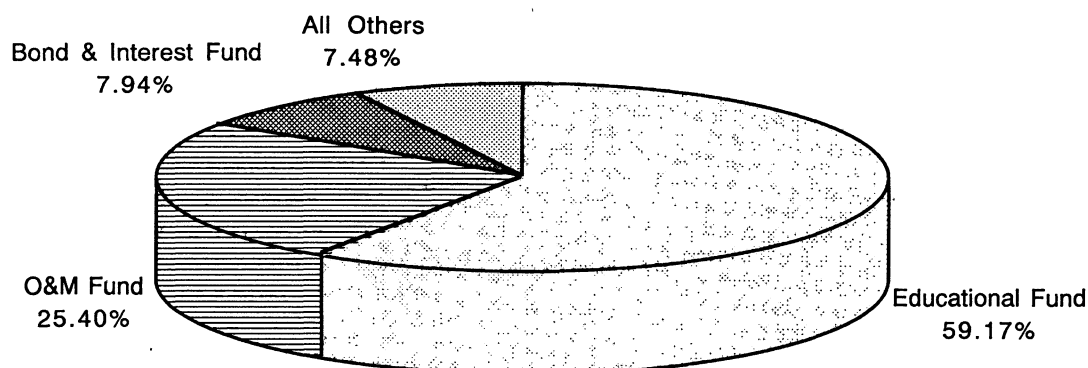
|                 | 1996 Adopted<br>Levy | 1996 Est<br>Extensions | % of<br>Total | 1996 Est<br>Tax Rates | 1995<br>Extensions | % of<br>Total | 1995<br>Tax Rates | Max Legal<br>Rates | % of<br>Increase<br>1996/1995 |
|-----------------|----------------------|------------------------|---------------|-----------------------|--------------------|---------------|-------------------|--------------------|-------------------------------|
| Education       | \$19,955,812         | \$19,917,889           | 59.2%         | \$ 0.1668             | \$18,953,188       | 58.1%         | \$0.1624          | \$ 0.175           | 5.09%                         |
| O & M           | 8,556,673            | 8,550,673              | 25.4%         | 0.0716                | 8,126,767          | 24.9%         | 0.0696            | 0.075              | 5.22%                         |
| Liability       | 1,648,802            | 1,274,064              | 3.8%          | 0.0107                | 1,555,474          | 4.8%          | 0.0132            | none               | -18.09%                       |
| Life Safety     | 1,173,589            | 1,187,451              | 3.5%          | 0.0099                | 1,211,915          | 3.7%          | 0.0103            | 0.05               | -2.02%                        |
| Financial Audit | 74,082               | 53,718                 | 0.2%          | 0.0004                | 69,889             | 0.2%          | 0.0006            | none               | -23.14%                       |
| Sub-total       | \$ 31,408,958        | \$30,983,795           | 92.1%         | \$ 0.2594             | \$29,917,233       | 91.8%         | \$0.2561          |                    | 3.57%                         |
| Bond & Interest | 2,533,363            | 2,673,786              | 7.9%          | 0.0224                | 2,684,617          | 8.2%          | 0.0229            | none               | -0.40%                        |
| Combined        | \$ 33,942,321        | \$33,657,581           | 100.0%        | \$ 0.2818             | \$32,601,850       | 100.0%        | \$0.2790          |                    | 3.24%                         |

## TAX CAP LIMITATIONS

Public Act 89-1 made Cook County taxing districts subject to the Property Tax Extension Limitation Law (PTELL) beginning with the 1994 levy year (taxes payable in calendar year 1995). That legislation limits the increase in tax extensions to the lesser of 5% or the change in the consumer price index which was set at 2.7% in 1995, 2.5% in 1996, and 3.3% in 1997. Excluded are existing resolutions on file for debt retirement and any subsequent bond sales or tax rate referenda that require taxpayer approval. Tax extensions under the provision of the tax cap are not necessarily affected by new construction that increases the district's assessed valuation. Without this new growth provision, the 3.57% shown in the shaded area above would be limited to a 2.5% increase between 1996 and 1995. Tax rates and extensions are determined by each individual county. Cook County uses prior year EAV for determining the maximum allowable levy, whereas the other district counties use the current year EAV for both levy and rate determination. This process causes rates to vary by county.

## DISTRIBUTION OF EACH 1996 TAX DOLLAR

## 1996 LEVY AS EXTENDED



## STATE GOVERNMENT

|                   | F/Y 97-98    | F/Y 96-97    | CHANGE    | % CHANGE |
|-------------------|--------------|--------------|-----------|----------|
| Credit Hour Grant | \$ 6,672,222 | \$ 6,605,786 | \$ 66,436 | 1.01%    |

ICCB Credit Hour Grant (Apportionment) is based on the number of credit hours reported two years prior to the current fiscal year.

|       | F/Y 97-98  | F/Y 96-97  | CHANGE    | % CHANGE |
|-------|------------|------------|-----------|----------|
| CPprt | \$ 410,675 | \$ 387,429 | \$ 23,246 | 6.00%    |

Corporate Personal Property Replacement Taxes are paid in ten monthly installments. Funds collected from this source are allocated between the Education Fund (65%) and Operations & Maintenance Fund (35%)

|               | F/Y 97-98  | F/Y 96-97  | CHANGE | % CHANGE |
|---------------|------------|------------|--------|----------|
| ISBE Grants   | \$ 470,000 | \$ 470,000 | \$ -   | 0.00%    |
| Miscellaneous | \$ 15,000  | \$ 15,000  | \$ -   | 0.00%    |

Illinois State Board of Education provides unrestricted grants for both Vocational and Adult Education. The level of state funding for F/Y98 is anticipated to remain at the F/Y97 funding levels for ISBE and miscellaneous grants.

## TUITION AND FEES

## Credit Hour Tuition Rates

|                  | F/Y 97-98 | F/Y 96-97 | CHANGE  | % CHANGE |
|------------------|-----------|-----------|---------|----------|
| In District Rate | \$ 46.00  | \$ 42.00  | \$ 4.00 | 9.52%    |
| Out of District  | 205.65    | 201.65    | 4.00    | 1.98%    |
| Out of State     | 239.91    | 239.91    | -       | 0.00%    |

## Credit Hour Projections

|                    | F/Y 97-98 | F/Y 96-97 | CHANGE | % CHANGE |
|--------------------|-----------|-----------|--------|----------|
| Summer             | 31,575    | 30,900    | 675    | 2.18%    |
| Fall               | 102,105   | 100,890   | 1,215  | 1.20%    |
| Spring             | 94,935    | 93,075    | 1,860  | 2.00%    |
| Total Credit Hours | 228,615   | 224,865   | 3,750  | 1.67%    |

## CREDIT HOUR REVENUE

|         | F/Y 97-98     | F/Y 96-97     | CHANGE       | % CHANGE |
|---------|---------------|---------------|--------------|----------|
| Tuition | \$ 12,370,210 | \$ 11,087,149 | \$ 1,283,061 | 11.57%   |
| Fees    | 770,800       | 719,568       | 51,232       | 7.12%    |
| Other   | 150,000       | 177,000       | (27,000)     | -15.25%  |
| Total   | \$ 13,291,010 | \$ 11,983,717 | \$ 1,307,293 | 10.91%   |

Course fees include registration, lab, graduation, and miscellaneous fees which may vary by course. Other fees consist of continuing education courses for which semester hour credit is awarded. Student activity fees are reflected in the Trust & Agency Fund.

## OTHER REVENUES

|                         | F/Y 97-98    | F/Y 96-97    | CHANGE     | % CHANGE |
|-------------------------|--------------|--------------|------------|----------|
| Sales & Service Fees \$ | 2,000        | \$ 3,000     | \$ (1,000) | 33.33%   |
| Investment Earnings     | 574,257      | 764,682      | (190,425)  | -24.90%  |
| Foundation              | 72,000       | 72,000       | -          | 0.00%    |
| Library & Sundry        | 40,200       | 37,200       | 3,000      | 8.06%    |
| Campus Charges          | 365,000      | 365,000      | -          | 0.00%    |
| Transfers in            | 561,660      | 604,200      | (42,540)   | -7.04%   |
|                         | \$ 1,615,117 | \$ 1,846,082 | (230,965)  | -12.51%  |

Investment earnings are estimated based upon the average monthly level of funds available. FY98 est. is based on a slightly higher rate of return based upon a lower fund balance available for investment.

There is an amount of \$72,000 to be paid in F/Y98 by the Educational Foundation which is a reimbursement of Foundation expenditures advanced by the College during prior years.

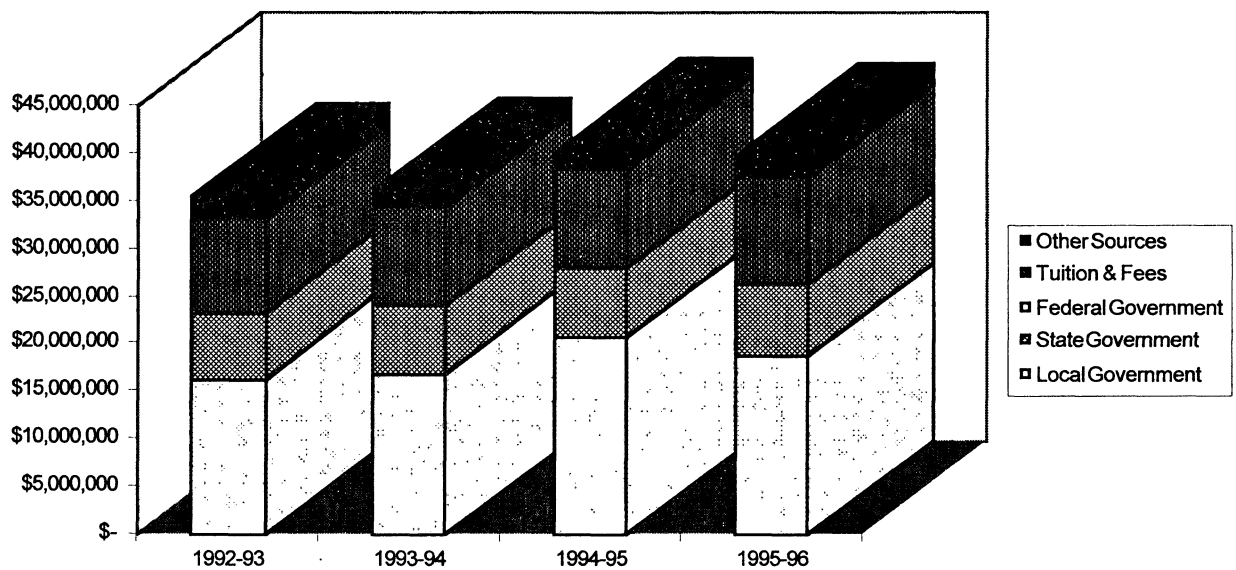
Campus charges include internal billings by the print shop. Other revenues include library fines, copy commissions, and small sundry receipts.

Transfers in includes \$500,000 from Working Cash Fund investment earnings.

## FOUR YEAR ACTUAL HISTORY

## REVENUES

|                      | 1992-93              | 1993-94              | 1994-95              | 1995-96              |
|----------------------|----------------------|----------------------|----------------------|----------------------|
| Local Government     | \$ 16,314,745        | \$ 16,902,669        | \$ 20,772,641        | \$ 18,592,895        |
| State Government     | 6,998,024            | 7,155,820            | 7,299,020            | 7,661,250            |
| Federal Government   | -                    | -                    | -                    | -                    |
| Tuition & Fees       | 9,942,627            | 10,441,368           | 10,362,081           | 11,188,516           |
| Other Sources        | 2,201,582            | 1,679,800            | 1,756,452            | 2,271,542            |
| <b>Total Revenue</b> | <b>\$ 35,456,978</b> | <b>\$ 36,179,657</b> | <b>\$ 40,190,194</b> | <b>\$ 39,714,203</b> |



# 1996-97 PLANNING CALENDAR: BUDGET FOR FISCAL YEAR 1997-98

| DATE      | ACTIVITY/TASK DESCRIPTION   | PERSON(S) RESPONSIBLE  |
|-----------|---|------------------------|
| 26-Sep-96 | Board designates persons to prepare tentative budget . . . . .  | Board of Trustees      |
| 2-Oct-96  | VPAS brings proposed budget planning calendar to EC for approval . . . . .                                    | Exec Council           |
| 4-Oct-96  | Budget forms & time line distributed to all areas<br>(budget instructions to come 1/27/97) . . . . .          | VPAS                   |
| 4-Oct-96  | Begin budget planning issues discussions @ dept, div, VP level . . . . .                                      | Fac, Staff, Admin's    |
| 8-Nov-96  | Individuals submit completed CENIQ forms to deans (forward to IS/US) . . .                                    | Fac, Staff, Admin's    |
| 8-Nov-96  | Deans/directors submit furniture and instructional capital requests to VP's .                                 | Administrators         |
| 15-Nov-96 | Requests due to VP's: personnel; adv and mkt; event planning; short term<br>remodeling (FY98) . . . . .       | Fac, Staff, Admin's    |
| 2-Dec-96  | Database of CENIQ requests completed . . . . .  | IS/US                  |
| 6-Dec-96  | Financial, remodeling and infrastructure (elec., network connections)<br>implications identified . . . . .    | VP Designee/Team       |
| 6-Dec-96  | Areas prioritize hardware, software, capital, etc., for each funding source<br>(by dept., div, VP) . . . . .  | Fac/Staff, Deans, VP's |
| 23-Jan-97 | VP's complete development & review of revenue projections . . . . .   | VP's                   |
| 23-Jan-97 | Exec Council/Board of Trustees establish budget parameters<br>(line item inc's; capital \$\$; etc.) . . . . . | Exec Council/Board     |
| 27-Jan-97 | Budget instructions distributed to all areas . . . . .  | VPAS                   |
| 31-Jan-97 | Budget files opened for input by departments & divisions . . . . .  | IS/AS                  |
| 31-Jan-97 | Areas review prioritization and modify as appropriate . . . . .   | VP's Admin Councils    |
| 31-Jan-97 | Budget exception requests due to VP's . . . . .   | Admin's                |
| 11-Feb-97 | VP's prioritize final VP area requests on institutional level . . . . .                                       | Exec Council           |
| 18-Feb-97 | Exec Council final review of all funds and requests . . . . .   | Exec Council           |
| 24-Feb-97 | Communications Forum review and discussion of bdtg process . . . . .  | All Administrators     |
| 28-Feb-97 | Account Mgrs complete entering FY98 budget for funds 1, 2, 5, 6 & 10 . . .                                    | Account Mgrs.          |
| 7-Mar-97  | Any approved adjustments to budget made . . . . .   | VP's                   |
| 24-Apr-97 | Board of Trustees adopts preliminary budget . . . . .   | Board of Trustees      |
| 25-Apr-97 | Legal budget posted for public view . . . . .   | VPAS                   |
| 26-Jun-97 | Public hearing and adoption of the legal budget . . . . .   | Board of Trustees      |
| 28-Aug-97 | Board of Trustees approves estimated levy . . . . .   | Board of Trustees      |
| 25-Sep-97 | Board of Trustees holds tax levy hearing and adopts 1997 tax levy . . . . .                                   | Board of Trustees      |

## ALL FUNDS

|   | EDUCATION            | OPERATIONS<br>& MAINTENANCE | O&M<br>RESTRICTED    | AUXILIARY<br>ENTERPRISES | BOND<br>& INTEREST |
|---|----------------------|-----------------------------|----------------------|--------------------------|--------------------|
| <b>REVENUES</b>                               |                      |                             |                      |                          |                    |
| Local government                              | \$20,148,864         | \$8,562,444                 | \$1,207,900          | -                        | \$2,602,000        |
| State government                              | 7,567,897            | 221,132                     | 461,900              | -                        | -                  |
| Federal government                            | 4,000                | -                           | -                    | -                        | -                  |
| Tuition & fees                                | 13,291,010           | 203,335                     | -                    | 4,885,095                | -                  |
| Other sources                                 | 1,053,457            | 290,093                     | 265,000              | 6,977,986                | 41,144             |
| Transfers In                                  | 561,660              | -                           | -                    | -                        | 217,856            |
| Total revenue                                 | <u>\$42,626,888</u>  | <u>\$9,277,004</u>          | <u>\$1,934,800</u>   | <u>\$11,863,081</u>      | <u>\$2,861,000</u> |
| <b>EXPENDITURES</b>                           |                      |                             |                      |                          |                    |
| Instruction                                   | \$22,796,097         | -                           | -                    | -                        | -                  |
| Academic support                              | 2,700,913            | -                           | -                    | -                        | -                  |
| Student service                               | 4,817,709            | -                           | -                    | 296,224                  | -                  |
| Public service                                | 181,348              | -                           | -                    | 5,701,263                | -                  |
| Operation & maintenance                       | -                    | 6,626,502                   | -                    | -                        | -                  |
| General administration                        | 2,278,629            | -                           | -                    | -                        | -                  |
| Institutional support                         | 11,260,539           | 3,470,978                   | 4,694,528            | 334,909                  | -                  |
| Independent operations                        | -                    | -                           | -                    | 5,000,043                | -                  |
| Capital outlay                                | -                    | -                           | -                    | -                        | -                  |
| Transfers                                     | 611,309              | -                           | -                    | 217,956                  | -                  |
| Debt service                                  | -                    | -                           | -                    | -                        | 2,677,615          |
| Total expenditures                            | <u>\$44,646,544</u>  | <u>\$10,097,480</u>         | <u>\$4,694,528</u>   | <u>\$11,550,395</u>      | <u>\$2,677,615</u> |
| <b>REVENUES OVER<br/>(UNDER) EXPENDITURES</b> | <u>(\$2,019,656)</u> | <u>(\$820,476)</u>          | <u>(\$2,759,728)</u> | <u>\$312,686</u>         | <u>\$183,385</u>   |

## ALL FUNDS

| RESTRICTED<br>PURPOSES | AUDIT    | LIABILITY<br>PROTECTION | BOND<br>PROCEEDS | WORKING<br>CASH | TRUST<br>& AGENCY | COMBINED      |
|------------------------|----------|-------------------------|------------------|-----------------|-------------------|---------------|
| \$241,500              | \$74,400 | \$1,633,000             | \$1,000,000      | -               | -                 | \$35,470,108  |
| 4,824,665              | -        | -                       | -                | -               | -                 | 13,075,594    |
| 31,000                 | -        | -                       | -                | -               | -                 | 35,000        |
| 7,150                  | -        | -                       | -                | -               | 551,231           | 18,386,590    |
| 130,585                | -        | 80,000                  | 95,000           | 530,000         | 60,000            | 8,933,265     |
| 2,139,930              | -        | -                       | -                | -               | 100               | 2,919,446     |
| <hr/>                  | <hr/>    | <hr/>                   | <hr/>            | <hr/>           | <hr/>             | <hr/>         |
| \$7,374,830            | \$74,400 | \$1,713,000             | \$1,095,000      | \$530,000       | \$611,331         | \$78,820,003  |
| <hr/>                  | <hr/>    | <hr/>                   | <hr/>            | <hr/>           | <hr/>             | <hr/>         |
| \$1,248,954            | -        | -                       | -                | -               | -                 | \$24,045,051  |
| 323,576                | -        | -                       | -                | -               | -                 | 3,024,489     |
| 2,135,592              | -        | -                       | -                | -               | 533,165           | 7,249,525     |
| 1,499,666              | -        | -                       | -                | -               | 16,506            | 7,382,277     |
| -                      | -        | -                       | -                | -               | -                 | 6,626,502     |
| -                      | -        | -                       | -                | -               | -                 | 2,278,629     |
| 2,695,973              | 59,500   | 1,303,830               | -                | -               | -                 | 23,820,257    |
| -                      | -        | -                       | -                | -               | -                 | 5,000,043     |
| -                      | -        | -                       | -                | -               | -                 | -             |
| -                      | -        | -                       | 1,528,621        | 500,000         | 61,660            | 2,357,886     |
| -                      | -        | -                       | -                | -               | -                 | 2,677,615     |
| <hr/>                  | <hr/>    | <hr/>                   | <hr/>            | <hr/>           | <hr/>             | <hr/>         |
| \$7,903,761            | \$59,500 | \$1,303,830             | \$1,528,621      | \$500,000       | \$611,331         | \$84,462,274  |
| <hr/>                  | <hr/>    | <hr/>                   | <hr/>            | <hr/>           | <hr/>             | <hr/>         |
| (\$528,931)            | \$14,900 | \$409,170               | (\$433,621)      | \$30,000        | \$0               | (\$5,642,271) |



EDUCATION FUND



## EDUCATION FUND OVERVIEW

### REVENUES

|                              |    |                  |
|------------------------------|----|------------------|
| LOCAL GOVERNMENT             |    |                  |
| Current taxes                | \$ | 19,958,864       |
| Back Taxes                   |    | 10,000           |
| Chargeback Revenue           |    | <u>180,000</u>   |
| TOTAL LOCAL GOVERNMENT       | \$ | 20,148,864       |
| STATE GOVERNMENT             |    |                  |
| ICCB Credit Hour Grants      |    | 6,672,222        |
| CPPRT                        |    | 410,675          |
| ISBE                         |    | 470,000          |
| Other                        |    | <u>15,000</u>    |
| TOTAL STATE GOVERNMENT       |    | 7,567,897        |
| TOTAL FEDERAL GOVERNMENT     |    | 4,000            |
| STUDENT TUITION & FEES       |    |                  |
| Tuition                      |    | 12,370,210       |
| Fees                         |    | 770,800          |
| Other                        |    | <u>150,000</u>   |
| TOTAL STUDENT TUITION & FEES |    | 13,291,010       |
| OTHER SOURCES                |    |                  |
| Sales & Service Fees         |    | 2,000            |
| Facilities Rental            |    | -                |
| Interest on Investments      |    | 574,257          |
| Other                        |    | <u>1,038,860</u> |
| TOTAL OTHER SOURCES          |    | <u>1,615,117</u> |
| TOTAL REVENUES               | \$ | 42,626,888       |

### EXPENDITURES BY ACTIVITY

|                        |                   |
|------------------------|-------------------|
| INSTRUCTION            | 22,796,097        |
| ACADEMIC SUPPORT       | 2,700,913         |
| STUDENT SERVICES       | 4,817,709         |
| PUBLIC SERVICES        | 181,348           |
| INDEPENDENT OPERATIONS | -                 |
| GENERAL ADMINISTRATION | 2,278,629         |
| INSTITUTIONAL SUPPORT  | 11,260,539        |
| TRANSFERS              | <u>611,309</u>    |
| TOTAL EXPENDITURES     | <u>44,646,544</u> |

## EDUCATION FUND COMPARISON

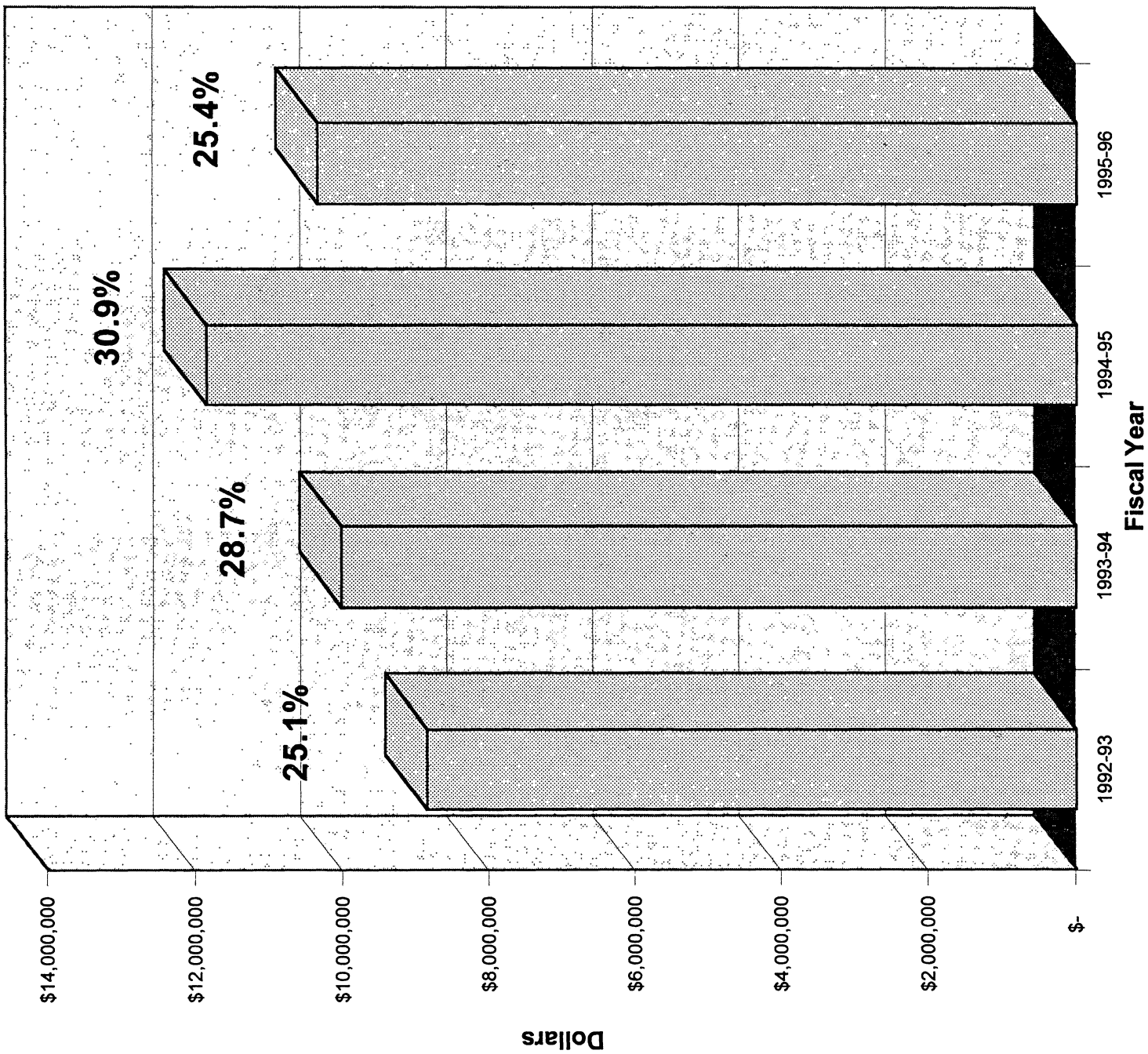
## FOUR YEAR HISTORY

|                                       | 1992-93       | 1993-94       | 1994-95       | 1995-96        |
|---------------------------------------|---------------|---------------|---------------|----------------|
| <b>REVENUES</b>                       |               |               |               |                |
| Local government                      | \$ 16,314,745 | \$ 16,902,669 | \$ 20,772,641 | \$ 18,592,895  |
| State government                      | 6,998,024     | 7,155,820     | 7,299,020     | 7,661,250      |
| Federal government                    | -             | -             | -             | -              |
| Tuition & fees                        | 9,942,627     | 10,441,368    | 10,362,081    | 11,188,516     |
| Other sources                         | 2,201,582     | 1,679,800     | 1,756,452     | 2,271,542      |
| Total revenue                         | \$ 35,456,978 | \$ 36,179,657 | \$ 40,190,194 | \$ 39,714,203  |
| <b>EXPENDITURES</b>                   |               |               |               |                |
| Instruction                           | 18,873,098    | 19,295,846    | 20,868,794    | 22,604,422     |
| Academic support                      | 2,881,733     | 2,579,015     | 2,405,991     | 2,636,033      |
| Student service                       | 3,476,751     | 3,488,841     | 3,917,498     | 4,404,115      |
| Public service                        | 250,200       | 161,144       | 168,692       | 185,119        |
| Operation & maintenance               | -             | -             | -             | -              |
| General administration                | 1,495,970     | 1,469,478     | 1,620,575     | 1,979,870      |
| Institutional support                 | 8,249,384     | 7,943,778     | 8,986,914     | 7,694,195      |
| Independent operations                | -             | -             | -             | -              |
| Capital outlay                        | -             | -             | -             | -              |
| Transfers                             | 56,311        | 64,886        | 405,873       | 1,257,396      |
| Total expenditures                    | \$ 35,283,447 | \$ 35,002,988 | \$ 38,374,337 | \$ 40,761,150  |
| REVENUES OVER<br>(UNDER) EXPENDITURES | \$ 173,531    | \$ 1,176,669  | \$ 1,815,857  | \$ (1,046,947) |
| <b>BEGINNING FUND</b>                 |               |               |               |                |
| BALANCE June 30:                      | \$ 8,687,375  | \$ 8,860,906  | \$ 10,037,575 | \$ 11,391,823  |
| <b>PROJECTED FUND</b>                 |               |               |               |                |
| BALANCE June 30:                      | \$ 8,860,906  | \$ 10,037,575 | \$ 11,853,432 | \$ 10,344,876  |

## FISCAL YEAR COMPARISON

|                         | BUDGET FY 1996-97 |            | BUDGET FY 1997-98 |            | % CHANGE        |
|-------------------------|-------------------|------------|-------------------|------------|-----------------|
|                         | AMOUNT            | % OF TOTAL | AMOUNT            | % OF TOTAL | FROM PRIOR YEAR |
| REVENUES                |                   |            |                   |            |                 |
| Local government        | \$ 19,361,623     | 48%        | \$ 20,148,864     | 47%        | 4%              |
| State government        | 7,478,215         | 18%        | 7,567,897         | 18%        | 1%              |
| Federal government      | -                 | 0%         | 4,000             | 0%         | 0%              |
| Tuition & fees          | 11,983,717        | 29%        | 13,291,010        | 31%        | 11%             |
| Other sources           | 1,841,882         | 5%         | 1,615,117         | 4%         | -12%            |
| Total revenue           | \$ 40,665,437     | 100%       | \$ 42,626,888     | 100%       | 5%              |
| EXPENDITURES            |                   |            |                   |            |                 |
| Instruction             | 21,845,811        | 53%        | 22,796,097        | 51%        | 4%              |
| Academic support        | 2,598,847         | 6%         | 2,700,913         | 6%         | 4%              |
| Student service         | 4,264,608         | 10%        | 4,817,709         | 11%        | 13%             |
| Public service          | 172,407           | 0%         | 181,348           | 0%         | 5%              |
| Operation & maintenance | -                 | 0%         | -                 | 0%         | 0%              |
| General administration  | 1,673,340         | 4%         | 2,278,629         | 5%         | 36%             |
| Institutional support   | 10,552,137        | 25%        | 11,260,539        | 25%        | 7%              |
| Independent operations  | -                 | 0%         | -                 | 0%         | 0%              |
| Capital outlay          | -                 | 0%         | -                 | 0%         | 0%              |
| Transfers               | 411,309           | 1%         | 611,309           | 1%         | 49%             |
| Total expenditures      | \$ 41,518,459     | 100%       | \$ 44,646,544     | 100%       | 8%              |
| REVENUES OVER           |                   |            |                   |            |                 |
| (UNDER) EXPENDITURES    | \$ (853,022)      |            | \$ (2,019,656)    |            |                 |

## FUND BALANCE HISTORY





## EDUCATION FUND REVENUE DETAIL

## **EDUCATION FUND (0100-000-000)**

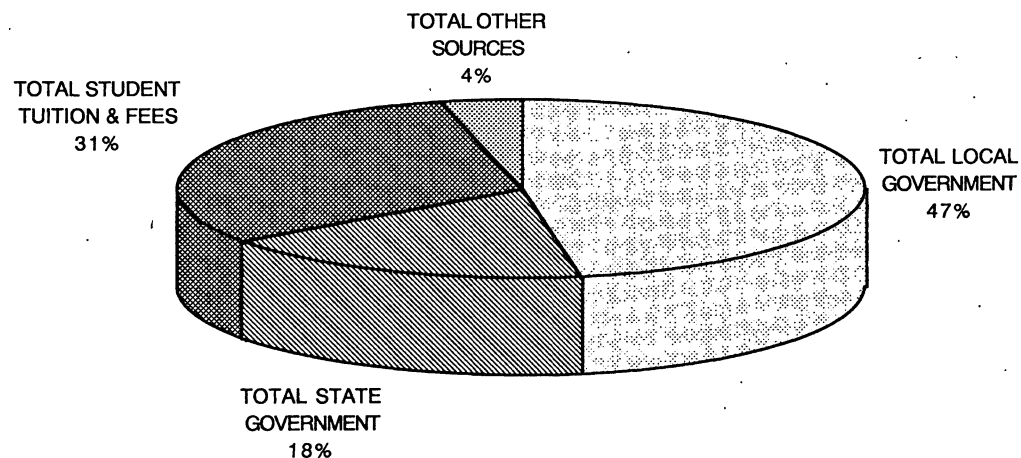
The Education Fund is established by Section 103-1 of The Illinois Public Community College Act. The statutory maximum tax rate for the Education Fund is 75 cents per \$100 of equalized assessed valuation for community college districts in cities with less than 500,000 inhabitants.

The Education Fund is used to account for the revenues and expenditures of the academic and service programs of the College. It includes the cost of instructional, administrative, and professional salaries; supplies and equipment; library books and materials; maintenance of instructional and administrative equipment; and other costs pertaining to the educational program of the College. (See Sections 103-20.3 and 107-18 of the Illinois Public Community College Act.)

The local Board of Trustees may make a determination within the budget for the distribution of unrestricted revenues other than local property taxes among the operating funds, i.e., the Education Fund, the Operations and Maintenance Fund, and the Public Building Commission Operation and Maintenance Fund.

## EDUCATION FUND REVENUES

|                              |                      | <u>% OF TOTAL</u> |  |
|------------------------------|----------------------|-------------------|--|
| LOCAL GOVERNMENT             |                      |                   |  |
| Current taxes                | \$ 19,958,864        |                   |  |
| Back taxes                   | 10,000               |                   |  |
| Chargeback revenue           | <u>180,000</u>       |                   |  |
| TOTAL LOCAL GOVERNMENT       | \$ 20,148,864        | 47.27%            |  |
| STATE GOVERNMENT             |                      |                   |  |
| ICCB Credit Hour Grants      | \$ 6,672,222         |                   |  |
| CPPRT                        | 410,675              |                   |  |
| ISBE                         | 470,000              |                   |  |
| Other                        | <u>15,000</u>        |                   |  |
| TOTAL STATE GOVERNMENT       | 7,567,897            | 17.75%            |  |
| TOTAL FEDERAL GOVERNMENT     | 4,000                | 0.01%             |  |
| STUDENT TUITION & FEES       |                      |                   |  |
| Tuition                      | \$ 12,370,210        |                   |  |
| Fees                         | 770,800              |                   |  |
| Other                        | <u>150,000</u>       |                   |  |
| TOTAL STUDENT TUITION & FEES | 13,291,010           | 31.18%            |  |
| OTHER SOURCES                |                      |                   |  |
| Sales & Service Fees         | \$ 2,000             |                   |  |
| Facilities Rental            | -                    |                   |  |
| Interest on Investments      | 574,257              |                   |  |
| Other                        | <u>1,038,860</u>     |                   |  |
| TOTAL OTHER SOURCES          | <u>1,615,117</u>     | <u>3.79%</u>      |  |
| TOTAL REVENUES               | <u>\$ 42,626,888</u> | <u>100.00%</u>    |  |



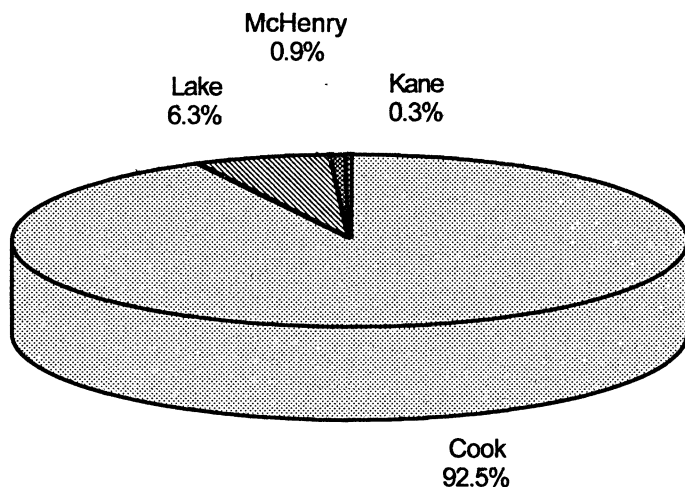
## REVENUE SOURCES DETAIL

### PROPERTY TAXES

Real estate property value (EAV), as determined by the County Assessors' Offices, is the basis upon which local educational institutions obtain their annual tax revenues. Under state law, Harper College may levy an annual tax upon the taxable real estate within its jurisdiction. The amount of the levy is divided by the equalized assessed value of the real estate to determine the tax rate. The rate as calculated may not exceed the district's maximum legal rate. Further restrictions may apply based upon recently enacted tax cap legislation. Harper assesses its levy upon real estate within four counties as follows:

### 1996 TAXABLE VALUATIONS

| County:                       | Cook             | Lake          | McHenry       | Kane         | Total            |
|-------------------------------|------------------|---------------|---------------|--------------|------------------|
| EAV used to determine '96 tax | \$10,844,801,196 | \$733,664,538 | \$102,032,222 | \$38,869,716 | \$11,719,367,672 |
| EAV used to determine '95 tax | \$10,012,855,593 | \$696,875,910 | \$96,583,351  | \$36,316,539 | \$10,842,631,393 |
| Increase from prior year      | 8.31%            | 5.28%         | 5.64%         | 7.03%        | 8.09%            |
| Tax Value by County:          | 92.5%            | 6.3%          | 0.9%          | 0.3%         | 100.0%           |





# 1996 CALENDAR YEAR LEVY BY FUND AND AMOUNT ALLOCATED TO FISCAL YEAR 1998 TAX REVENUES

|                          | 1996 Adopted Levy    | 1996 Est Extensions  | F/Y 98 Allocation<br>of 1996 Levy | F/Y 98 Revenue<br>from 1997 Levy |
|--------------------------|----------------------|----------------------|-----------------------------------|----------------------------------|
| Education                | \$ 19,955,812        | \$ 19,917,889        | \$ 10,443,527                     | \$ 9,515,337                     |
| Operations & Maintenance | 8,556,673            | 8,550,673            | 4,488,846                         | 4,068,598                        |
| Liability                | 1,648,802            | 1,274,064            | 491,139                           | 1,141,861                        |
| Life Safety              | 1,173,589            | 1,187,451            | 630,992                           | 576,908                          |
| Financial Audit          | 74,082               | 53,718               | 18,130                            | 56,270                           |
| Bond & Interest          | 2,533,363            | 2,673,786            | 1,408,813                         | 1,193,187                        |
| Combined                 | <u>\$ 33,942,321</u> | <u>\$ 33,657,581</u> | <u>\$ 17,481,447</u>              | <u>\$ 16,552,161</u>             |

## NOTES:

Illinois Community Colleges are on a June 30 fiscal year. County assessments and tax levies are based upon calendar year levies and related collections affect two budget years. Harper's 1998 fiscal year covers the period between July 1, 1997 through June 30, 1998. The 1997 real estate tax levy must be filed with the County Clerk's offices during December, 1997 and applies to the property values as of December 31, 1997. Those property values will be determined during calendar 1998 and tax bills are mailed by the Counties during Spring, 1998. Each County allows installment payments due 50% in Spring and 50% in late Summer or early Fall of 1998. Only Cook County follows the practice of issuing estimated tax bills with the first installment based upon 50% of the "previous year's tax bill. The final and actual tax bill is sent out by Cook County between July 1 and October 1.

Recognition of real estate taxes into current year operating revenues is determined and affected by year end audit adjustments based upon the information released by the Counties prior to audit cut-off. It is not unusual for real estate tax revenues to deviate from budget due to the annual fluctuation in Cook County's issuance of tax bills.

## 1996 TAX RATES BY FUND

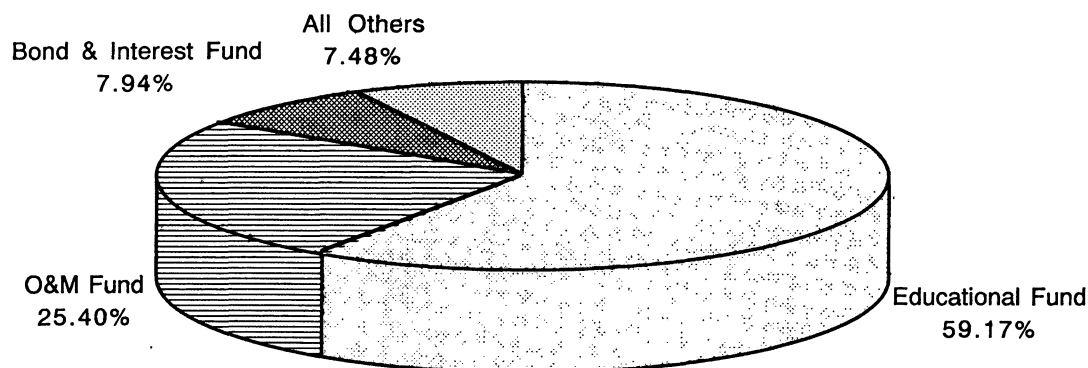
|                 | 1996 Adopted<br>Levy | 1996 Est<br>Extensions | % of<br>Total | 1996 Est<br>Tax Rates | 1995<br>Extensions | % of<br>Total | 1995<br>Tax Rates | Max Legal<br>Rates | % of<br>Increase<br>1996/1995 |
|-----------------|----------------------|------------------------|---------------|-----------------------|--------------------|---------------|-------------------|--------------------|-------------------------------|
| Education       | \$19,955,812         | \$19,917,889           | 59.2%         | \$ 0.1668             | \$18,953,188       | 58.1%         | \$0.1624          | \$ 0.175           | 5.09%                         |
| O & M           | 8,556,673            | 8,550,673              | 25.4%         | 0.0716                | 8,126,767          | 24.9%         | 0.0696            | 0.075              | 5.22%                         |
| Liability       | 1,648,802            | 1,274,064              | 3.8%          | 0.0107                | 1,555,474          | 4.8%          | 0.0132            | none               | -18.09%                       |
| Life Safety     | 1,173,589            | 1,187,451              | 3.5%          | 0.0099                | 1,211,915          | 3.7%          | 0.0103            | 0.05               | -2.02%                        |
| Financial Audit | 74,082               | 53,718                 | 0.2%          | 0.0004                | 69,889             | 0.2%          | 0.0006            | none               | -23.14%                       |
| Sub-total       | \$ 31,408,958        | \$30,983,795           | 92.1%         | \$ 0.2594             | \$29,917,233       | 91.8%         | \$0.2561          |                    | 3.57%                         |
| Bond & Interest | 2,533,363            | 2,673,786              | 7.9%          | 0.0224                | 2,684,617          | 8.2%          | 0.0229            | none               | -0.40%                        |
| Combined        | \$ 33,942,321        | \$33,657,581           | 100.0%        | \$ 0.2818             | \$32,601,850       | 100.0%        | \$0.2790          |                    | 3.24%                         |

## TAX CAP LIMITATIONS

Public Act 89-1 made Cook County taxing districts subject to the Property Tax Extension Limitation Law (PTELL) beginning with the 1994 levy year (taxes payable in calendar year 1995). That legislation limits the increase in tax extensions to the lesser of 5% or the change in the consumer price index which was set at 2.7% in 1995, 2.5% in 1996, and 3.3% in 1997. Excluded are existing resolutions on file for debt retirement and any subsequent bond sales or tax rate referenda that require taxpayer approval. Tax extensions under the provision of the tax cap are not necessarily affected by new construction that increases the district's assessed valuation. Without this new growth provision, the 3.57% shown in the shaded area above would be limited to a 2.5% increase between 1996 and 1995. Tax rates and extensions are determined by each individual county. Cook County uses prior year EAV for determining the maximum allowable levy, whereas the other district counties use the current year EAV for both levy and rate determination. This process causes rates to vary by county.

## DISTRIBUTION OF EACH 1996 TAX DOLLAR

## 1996 LEVY AS EXTENDED



## STATE GOVERNMENT

|                   | F/Y 97-98    | F/Y 96-97    | CHANGE    | % CHANGE |
|-------------------|--------------|--------------|-----------|----------|
| Credit Hour Grant | \$ 6,672,222 | \$ 6,605,786 | \$ 66,436 | 1.01%    |

ICCB Credit Hour Grant (Apportionment) is based on the number of credit hours reported two years prior to the current fiscal year.

|       | F/Y 97-98  | F/Y 96-97  | CHANGE    | % CHANGE |
|-------|------------|------------|-----------|----------|
| CPPRT | \$ 410,675 | \$ 387,429 | \$ 23,246 | 6.00%    |

Corporate Personal Property Replacement Taxes are paid in ten monthly installments. Funds collected from this source are allocated between the Education Fund (65%) and Operations & Maintenance Fund (35%)

|               | F/Y 97-98  | F/Y 96-97  | CHANGE | % CHANGE |
|---------------|------------|------------|--------|----------|
| ISBE Grants   | \$ 470,000 | \$ 470,000 | \$ -   | 0.00%    |
| Miscellaneous | \$ 15,000  | \$ 15,000  | \$ -   | 0.00%    |

Illinois State Board of Education provides unrestricted grants for both Vocational and Adult Education. The level of state funding for F/Y98 is anticipated to remain at the F/Y97 funding levels for ISBE and miscellaneous grants.

## TUITION AND FEES

## Credit Hour Tuition Rates

|                  | F/Y 97-98 | F/Y 96-97 | CHANGE  | % CHANGE |
|------------------|-----------|-----------|---------|----------|
| In District Rate | \$ 46.00  | \$ 42.00  | \$ 4.00 | 9.52%    |
| Out of District  | 205.65    | 201.65    | 4.00    | 1.98%    |
| Out of State     | 239.91    | 239.91    | -       | 0.00%    |

## Credit Hour Projections

|                    | F/Y 97-98 | F/Y 96-97 | CHANGE | % CHANGE |
|--------------------|-----------|-----------|--------|----------|
| Summer             | 31,575    | 30,900    | 675    | 2.18%    |
| Fall               | 102,105   | 100,890   | 1,215  | 1.20%    |
| Spring             | 94,935    | 93,075    | 1,860  | 2.00%    |
| Total Credit Hours | 228,615   | 224,865   | 3,750  | 1.67%    |

## CREDIT HOUR REVENUE

|         | F/Y 97-98     | F/Y 96-97     | CHANGE       | % CHANGE |
|---------|---------------|---------------|--------------|----------|
| Tuition | \$ 12,370,210 | \$ 11,087,149 | \$ 1,283,061 | 11.57%   |
| Fees    | 770,800       | 719,568       | 51,232       | 7.12%    |
| Other   | 150,000       | 177,000       | (27,000)     | -15.25%  |
| Total   | \$ 13,291,010 | \$ 11,983,717 | \$ 1,307,293 | 10.91%   |

Course fees include registration, lab, graduation, and miscellaneous fees which may vary by course. Other fees consist of continuing education courses for which semester hour credit is awarded. Student activity fees are reflected in the Trust & Agency Fund.

## OTHER REVENUES

|                         | F/Y 97-98    | F/Y 96-97    | CHANGE     | % CHANGE |
|-------------------------|--------------|--------------|------------|----------|
| Sales & Service Fees \$ | 2,000        | \$ 3,000     | \$ (1,000) | 33.33%   |
| Investment Earnings     | 574,257      | 764,682      | (190,425)  | -24.90%  |
| Foundation              | 72,000       | 72,000       | -          | 0.00%    |
| Library & Sundry        | 40,200       | 37,200       | 3,000      | 8.06%    |
| Campus Charges          | 365,000      | 365,000      | -          | 0.00%    |
| Transfers in            | 561,660      | 604,200      | (42,540)   | -7.04%   |
|                         | \$ 1,615,117 | \$ 1,846,082 | (230,965)  | -12.51%  |

Investment earnings are estimated based upon the average monthly level of funds available. FY98 est. is based on a slightly higher rate of return based upon a lower fund balance available for investment.

There is an amount of \$72,000 to be paid in F/Y98 by the Educational Foundation which is a reimbursement of Foundation expenditures advanced by the College during prior years.

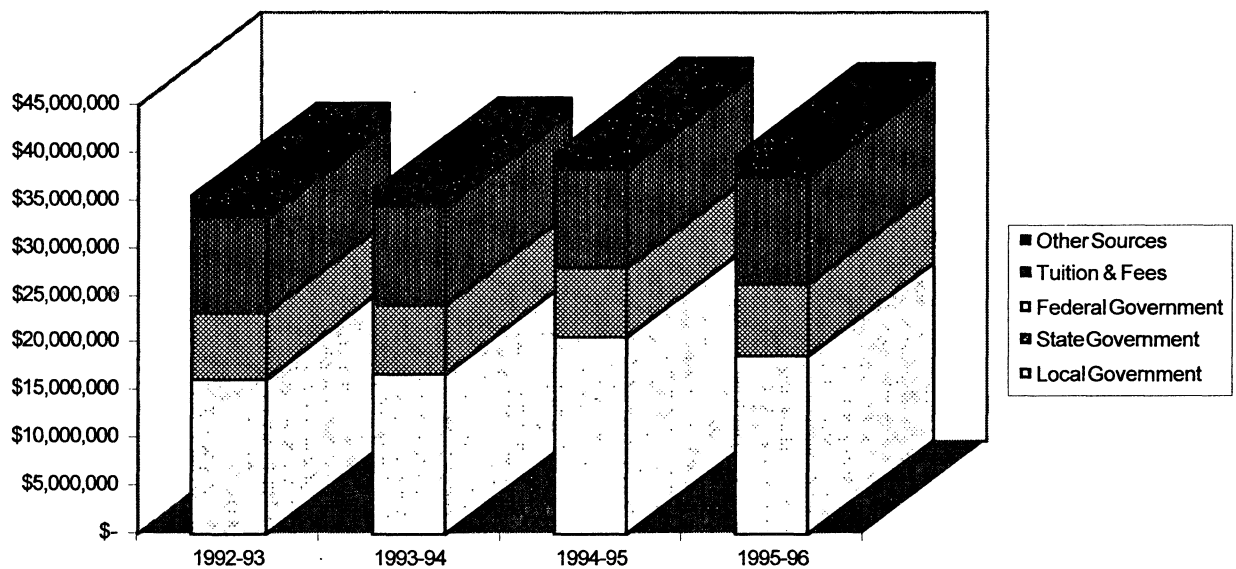
Campus charges include internal billings by the print shop. Other revenues include library fines, copy commissions, and small sundry receipts.

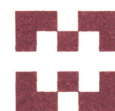
Transfers in includes \$500,000 from Working Cash Fund investment earnings.

## FOUR YEAR ACTUAL HISTORY

## REVENUES

|                    | 1992-93       | 1993-94       | 1994-95       | 1995-96       |
|--------------------|---------------|---------------|---------------|---------------|
| Local Government   | \$ 16,314,745 | \$ 16,902,669 | \$ 20,772,641 | \$ 18,592,895 |
| State Government   | 6,998,024     | 7,155,820     | 7,299,020     | 7,661,250     |
| Federal Government | -             | -             | -             | -             |
| Tuition & Fees     | 9,942,627     | 10,441,368    | 10,362,081    | 11,188,516    |
| Other Sources      | 2,201,582     | 1,679,800     | 1,756,452     | 2,271,542     |
| Total Revenue      | \$ 35,456,978 | \$ 36,179,657 | \$ 40,190,194 | \$ 39,714,203 |

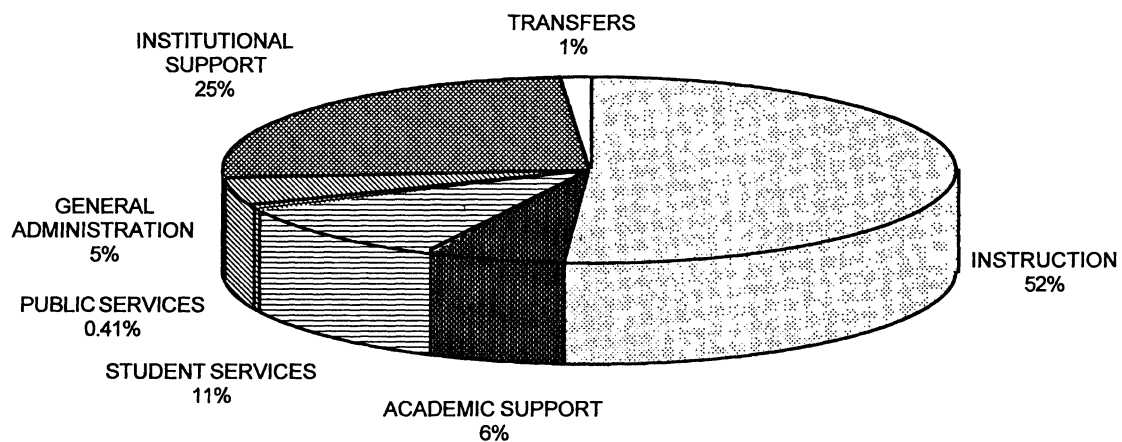




## EDUCATION FUND EXPENDITURE DETAIL

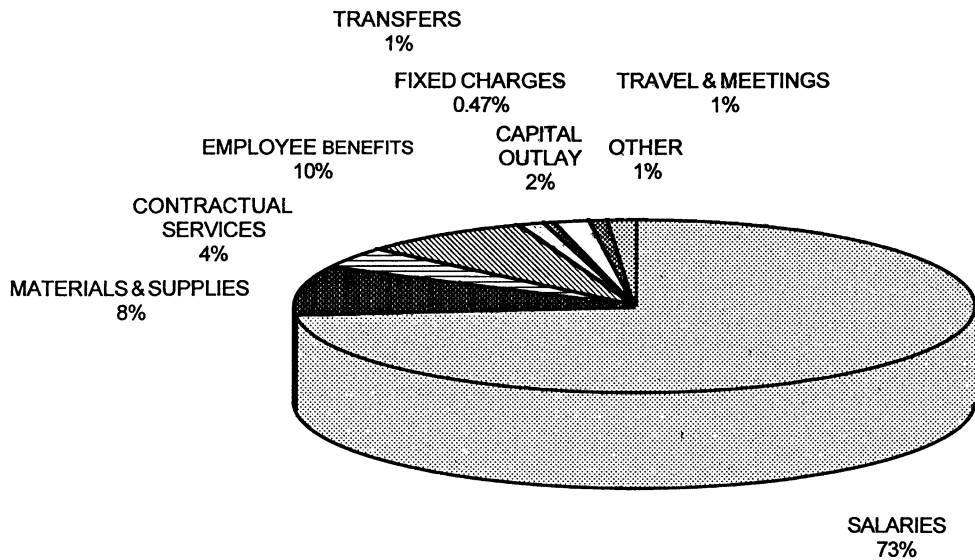
## EXPENDITURES BY PROGRAM FUNCTION

|                        |                      |             |
|------------------------|----------------------|-------------|
| INSTRUCTION            | \$ 22,796,097        | 51.06%      |
| ACADEMIC SUPPORT       | 2,700,913            | 6.05%       |
| STUDENT SERVICES       | 4,817,709            | 10.79%      |
| PUBLIC SERVICES        | 181,348              | 0.41%       |
| GENERAL ADMINISTRATION | 2,278,629            | 5.10%       |
| INSTITUTIONAL SUPPORT  | 11,260,539           | 25.22%      |
| TRANSFERS              | 611,309              | 1.37%       |
| TOTAL EXPENDITURES     | <u>\$ 44,646,544</u> | <u>100%</u> |



## EXPENDITURES BY OBJECT

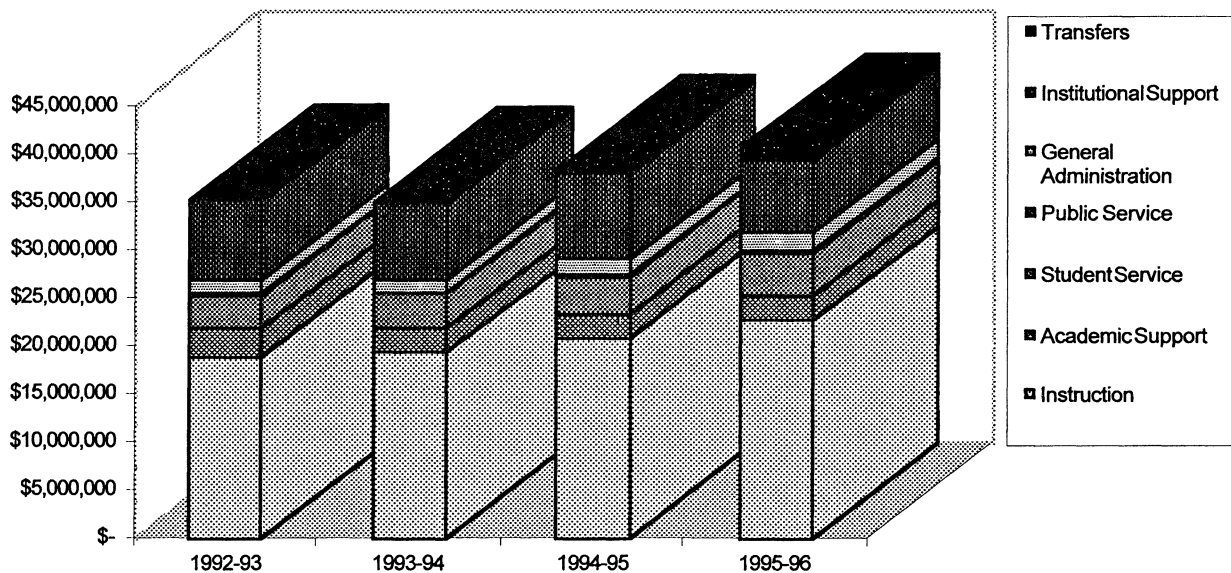
|                           |                      |                |
|---------------------------|----------------------|----------------|
| SALARIES                  | \$ 32,606,180        | 73.03%         |
| EMPLOYEE BENEFITS         | 4,289,248            | 9.61%          |
| CONTRACTUAL SERVICES      | 1,624,559            | 3.64%          |
| MATERIALS & SUPPLIES      | 3,670,864            | 8.22%          |
| TRAVEL & MEETINGS         | 525,671              | 1.18%          |
| FIXED CHARGES             | 211,194              | 0.47%          |
| CAPITAL OUTLAY            | 690,832              | 1.55%          |
| OTHER                     | 416,687              | 0.93%          |
| TRANSFERS                 | 611,309              | 1.37%          |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 44,646,544</b> | <b>100.00%</b> |





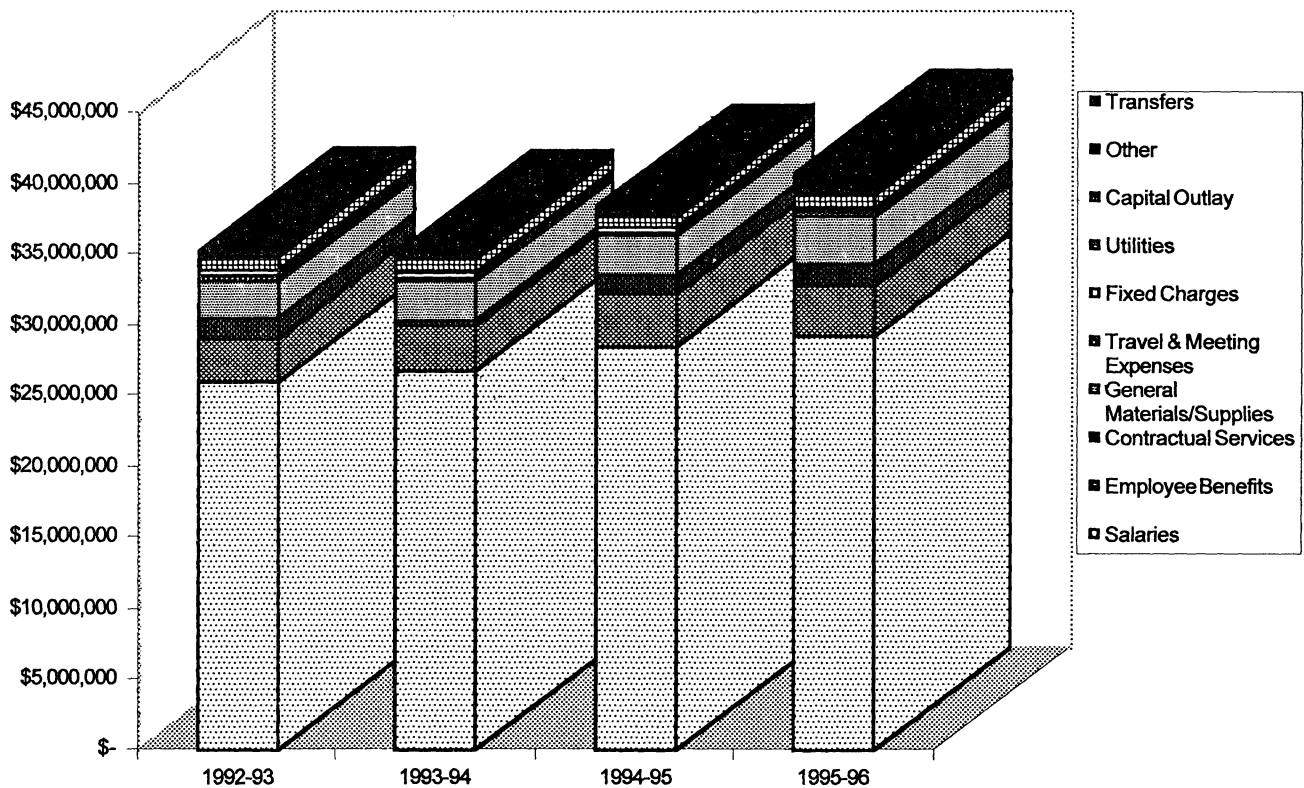
## EXPENDITURES BY PROGRAM FUNCTION FOUR YEAR HISTORY

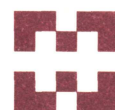
|                        | 1992-93       | 1993-94       | 1994-95       | 1995-96       |
|------------------------|---------------|---------------|---------------|---------------|
| Instruction            | \$ 18,873,098 | \$ 19,295,846 | \$ 20,868,794 | \$ 22,604,422 |
| Academic Support       | \$ 2,881,733  | \$ 2,579,015  | \$ 2,405,991  | \$ 2,636,033  |
| Student Service        | \$ 3,476,751  | \$ 3,488,841  | \$ 3,917,498  | \$ 4,404,115  |
| Public Service         | \$ 250,200    | \$ 161,144    | \$ 168,692    | \$ 185,119    |
| General Administration | \$ 1,495,970  | \$ 1,469,478  | \$ 1,620,575  | \$ 1,979,870  |
| Institutional Support  | \$ 8,249,384  | \$ 7,943,778  | \$ 8,986,914  | \$ 7,694,195  |
| Transfers              | \$ 56,311     | \$ 64,886     | \$ 405,873    | \$ 1,257,396  |
| Total Expenditures     | \$ 35,283,447 | \$ 35,002,988 | \$ 38,374,337 | \$ 40,761,150 |



## EXPENDITURES BY OBJECT FOUR YEAR HISTORY

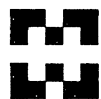
|                            | 1992-93       | 1993-94       | 1994-95       | 1995-96       |
|----------------------------|---------------|---------------|---------------|---------------|
| Salaries                   | \$ 25,877,133 | \$ 26,784,177 | \$ 28,473,051 | \$ 29,173,272 |
| Employee Benefits          | 3,116,610     | 3,175,247     | 3,731,036     | 3,645,260     |
| Contractual Services       | 1,549,163     | 403,113       | 1,328,363     | 1,498,478     |
| General Materials/Supplies | 2,547,168     | 2,700,120     | 2,718,874     | 3,298,287     |
| Travel & Meeting Expenses  | 343,261       | 340,523       | 356,311       | 373,486       |
| Fixed Charges              | 400,037       | 260,129       | 247,104       | 201,660       |
| Utilities                  | -             | -             | -             | -             |
| Capital Outlay             | 1,069,503     | 964,965       | 806,336       | 1,060,343     |
| Other                      | 324,261       | 309,828       | 307,389       | 252,968       |
| Transfers                  | 56,311        | 64,886        | 405,873       | 1,257,396     |
| Total Expenditures         | \$ 35,283,447 | \$ 35,002,988 | \$ 38,374,337 | \$ 40,761,150 |



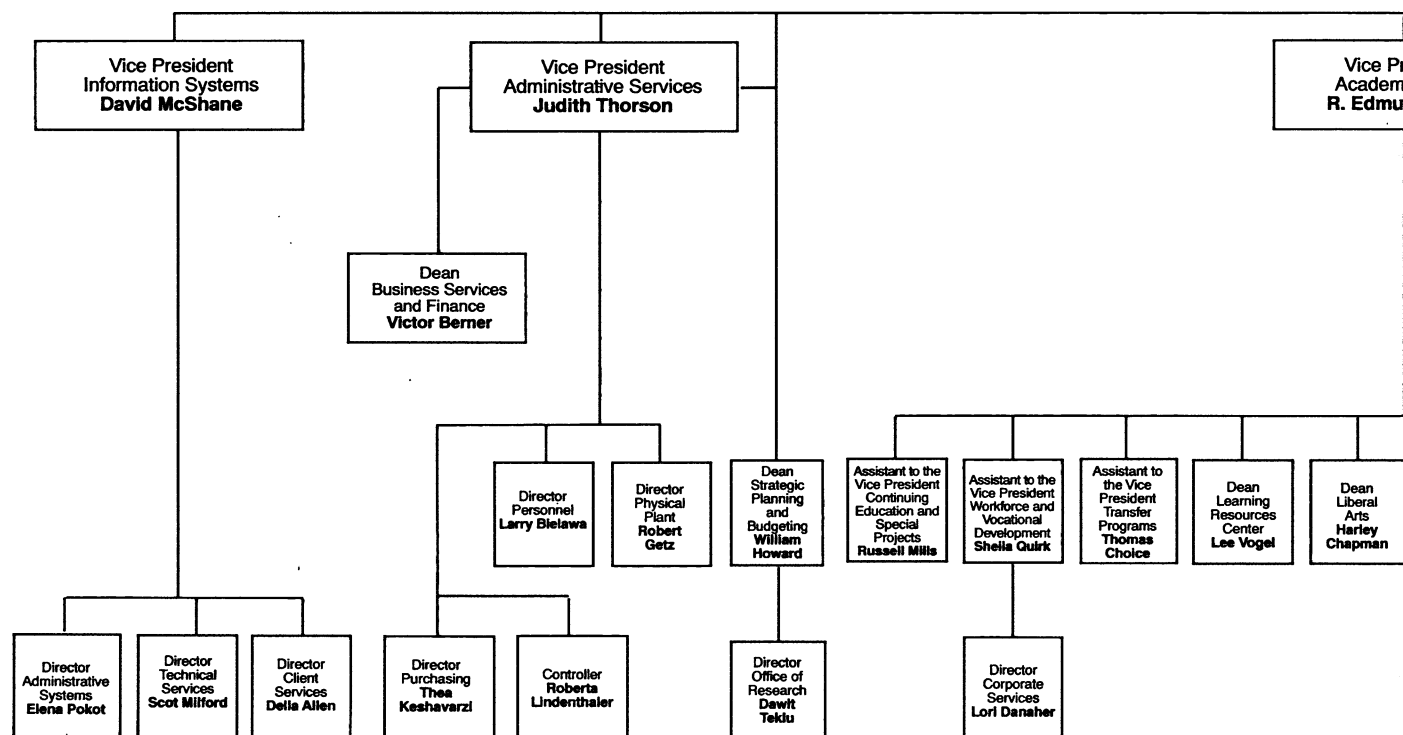


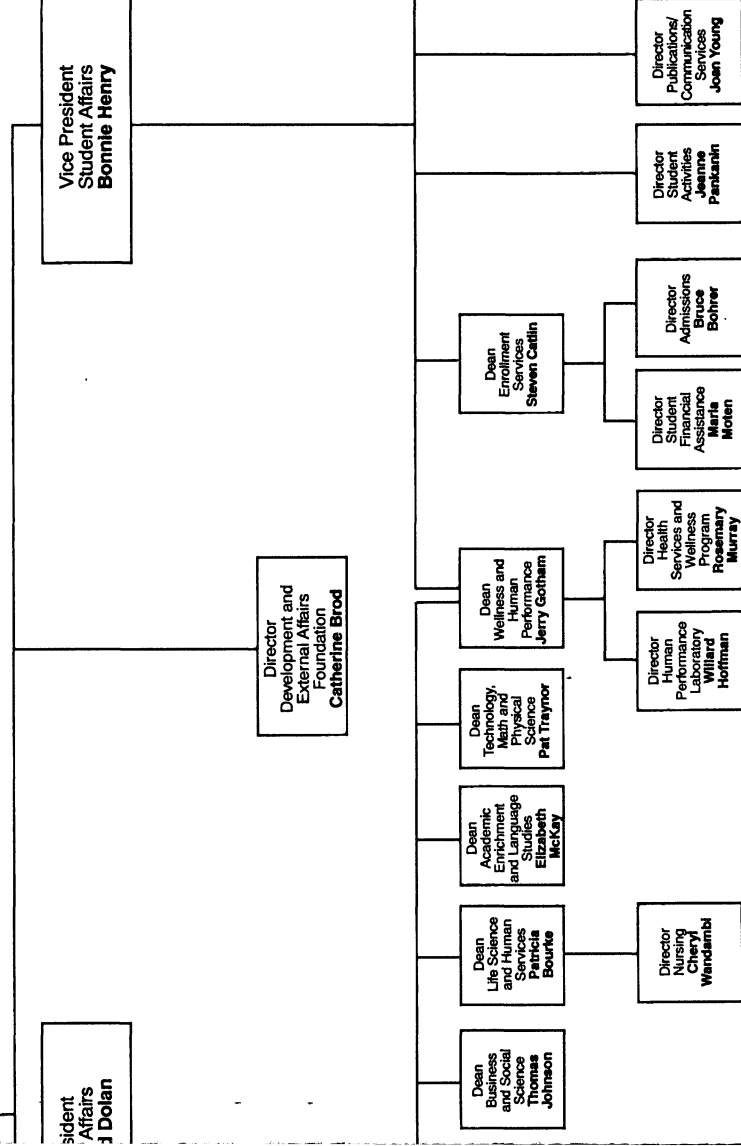
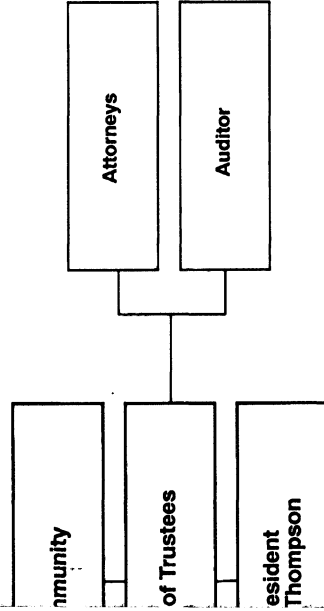
EDUCATION FUND ORGANIZATIONAL UNIT

# William Rainey Harper College



## Administrative Organization Chart 1997-98





# **Organization Unit Detail Expenditure Budget Education Fund (01)**

| DV                      | ORG | TIER | Organization Unit Name                  | Salaries<br>510 | Fringes<br>Benefits and<br>Prof Expense<br>520 | Supplies and<br>Services<br>530/540 | Conferences<br>and Meetings<br>550 | Fixed Assets<br>and Other<br>*560/570 | Capital<br>580/590 | TOTALS         |
|-------------------------|-----|------|---|-----------------|--|-------------------------------------|------------------------------------|---------------------------------------|--------------------|----------------|
| <b>President</b>        |     |      |   |                 |  |                                     |                                    |                                       |                    |                |
| 29                      | 038 | 4    | President                               | 309,979         | 8,322  | 9,051                               | 38,658                             |                                       |                    | 366,010        |
| 29                      | 043 | 4    | Board of Trustees                       |                 |  | 64,926                              | 15,359                             |                                       |                    | 80,285         |
| 29                      | 047 | 4    | Community Relations                     | 77,516          | 1,602  | 7,425                               | 2,990                              |                                       |                    | 89,533         |
| 12                      | 048 | 4    | Development                             | 287,859         | 11,537   | 24,634                              | 18,630                             |                                       |                    | 342,660        |
|                         |     |      | <b>TOTALS</b>                           | <b>675,354</b>  | <b>21,461</b>                                  | <b>106,036</b>                      | <b>75,637</b>                      | <b>0</b>                              | <b>0</b>           | <b>878,488</b> |
| <b>Academic Affairs</b> |     |      |   |                 |  |                                     |                                    |                                       |                    |                |
| 01                      | 911 | 4    | Vice President of Academic Affairs      | 820,716         | 12,967   | 80,562                              | 64,782                             |                                       | 249,958            | 1,228,985      |
| 04                      | 601 | 2    | Academic Enrich/Language Studies Div    | 133,644         | 5,749  | 9,039                               | 4,615                              |                                       |                    | 153,047        |
| 04                      | 675 | 2    | Learning Assist Center-Administration   | 26,328          | 801  | 9,920                               | 1,591                              |                                       |                    | 38,640         |
| 04                      | 128 | 3    | Learning Development                    | 87,854          | 1,600  | 14,208                              | 6,695                              |                                       |                    | 110,357        |
| 04                      | 421 | 3    | Tutoring                                | 203,015         | 2,400  | 3,871                               | 743                                |                                       |                    | 210,029        |
| 04                      | 611 | 1    | Adult Educational Development           | 818,480         | 12,125   | 27,581                              | 3,002                              |                                       |                    | 861,188        |
| 04                      | 612 | 1    | English as a Second Language            | 915,846         | 11,801   | 27,935                              | 1,804                              |                                       |                    | 957,386        |
| 04                      | 613 | 1    | Sign Language                           | 160,598         | 1,750  | 5,633                               |                                    |                                       |                    | 167,981        |
| 04                      | 614 | 1    | Interpretation/Translite                | 125,420         | 1,675  | 4,349                               | 573                                |                                       |                    | 132,017        |
| 04                      | 676 | 1    | Reading Transfer                        | 2,422           |  | 168                                 |                                    |                                       |                    | 2,590          |
| 04                      | 677 | 1    | Reading-Remedial                        | 234,930         | 2,625  | 840                                 | 266                                |                                       |                    | 238,661        |
| 04                      | 678 | 1    | Communications                          | 168,414         | 2,475  | 2,667                               | 106                                |                                       |                    | 173,662        |
| 04                      | 679 | 1    | Learning Skills                         | 96,490          | 875  | 557                                 |                                    |                                       |                    | 97,922         |
| 06                      | 916 | 2    | Weekend College                         | 68,309          | 1,600  | 8,491                               | 1,339                              |                                       |                    | 79,739         |
| 08                      | 101 | 2    | Business & Social Science Div. Admin.   | 274,633         | 8,961  | 100,790                             | 9,940                              |                                       |                    | 394,324        |
| 08                      | 111 | 1    | Accounting                              | 310,860         | 2,625  | 1                                   | 650                                |                                       |                    | 314,136        |
| 08                      | 112 | 1    | Management                              | 381,149         | 3,500  | 1                                   | 250                                |                                       |                    | 384,900        |
| 08                      | 113 | 1    | Marketing                               | 104,856         | 875  | 1,761                               | 580                                |                                       |                    | 108,072        |
| 08                      | 114 | 1    | Economics                               | 272,764         | 2,625  | 1                                   |                                    |                                       |                    | 275,390        |
| 08                      | 115 | 1    | Secretarial Science                     | 258,792         | 1,313  | 14,970                              | 1,050                              |                                       |                    | 276,125        |
| 08                      | 116 | 1    | Computer Information Systems            | 925,862         | 7,800  | 44,291                              | 300                                |                                       |                    | 978,253        |
| 08                      | 117 | 1    | Food Service                            | 146,119         | 1,750  | 3,721                               | 400                                |                                       |                    | 151,990        |
| 08                      | 118 | 1    | Banking Finance and Credit              | 20,400          |  | 1                                   | 275                                |                                       |                    | 20,676         |
| 08                      | 119 | 1    | Material Management                     | 121,481         | 875  | 6,276                               | 150                                |                                       |                    | 128,782        |
| 08                      | 122 | 1    | Real Estate                             | 79,837          | 875  | 1                                   | 125                                |                                       |                    | 80,838         |
| 08                      | 151 | 1    | Anthropology                            | 142,448         | 875  | 3,091                               |                                    |                                       |                    | 146,414        |
| 08                      | 152 | 1    | Education                               | 28,050          |  | 1                                   | 1,000                              |                                       |                    | 29,051         |
| 08                      | 153 | 1    | Geography                               | 22,290          |  | 1,261                               |                                    |                                       |                    | 23,551         |
| 08                      | 154 | 1    | History                                 | 248,104         | 2,625  | 1                                   |                                    |                                       |                    | 250,730        |
| 08                      | 155 | 1    | Legal Technology                        | 108,156         | 875  | 9,350                               | 3,500                              | 5,150                                 |                    | 127,031        |
| 08                      | 156 | 1    | Political Science                       | 200,270         | 1,750  | 1                                   |                                    |                                       |                    | 202,021        |
| 08                      | 157 | 1    | Psychology                              | 430,519         | 5,250  | 3,921                               |                                    |                                       |                    | 439,690        |
| 08                      | 158 | 1    | Sociology                               | 241,584         | 2,625  | 1                                   |                                    |                                       |                    | 244,210        |
| 08                      | 159 | 1    | Journalism                              | 43,509          | 875  | 4,270                               | 150                                |                                       |                    | 48,804         |
| 08                      | 163 | 1    | Insurance                               | 4,960           |  | 1                                   | 200                                |                                       |                    | 5,161          |
| 09                      | 913 | 4    | Asst.V.P. for Continuing Ed & Spec Proj | 124,451         | 6,047  | 3,266                               | 3,085                              |                                       |                    | 136,849        |
| 09                      | 914 | 2    | Academic Support Extension Services     | 146,937         | 3,200  | 9,354                               | 515                                | 41,610                                |                    | 201,616        |
| 10                      | 915 | 2    | Academic Support Industry Services      | 111,334         | 5,248  | 9,217                               | 6,154                              |                                       |                    | 131,953        |
| 19                      | 201 | 2    | Liberal Arts Division Administration    | 284,990         | 9,049  | 134,902                             | 23,127                             |                                       |                    | 452,068        |
| 19                      | 202 | 2    | International Studies-Administrative    | 269             |  | 9,996                               | 18,142                             |                                       |                    | 28,407         |
| 19                      | 211 | 1    | English                                 | 1,737,926       | 19,250   | 7,725                               | 1,936                              |                                       |                    | 1,766,837      |
| 19                      | 212 | 1    | Speech                                  | 412,603         | 5,250  | 3,906                               | 340                                | 200                                   |                    | 422,299        |
| 19                      | 214 | 1    | Humanities                              | 36,926          |  |                                     | 266                                |                                       |                    | 37,192         |
| 19                      | 215 | 1    | Philosophy                              | 266,249         | 2,625  |                                     | 266                                |                                       |                    | 269,140        |
| 19                      | 216 | 1    | Foreign Language                        | 332,013         | 3,500  | 1,830                               | 214                                |                                       |                    | 337,557        |
| 19                      | 217 | 1    | Literature                              | 46,904          |  |                                     |                                    |                                       |                    | 46,904         |

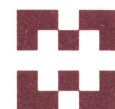
|                         |     |      | Organization Unit Detail<br>Expenditure Budget<br>Education Fund (01) |                 |  |                                     |                                    |                                       |                    |            |
|-------------------------|-----|------|---|-----------------|--|-------------------------------------|------------------------------------|---------------------------------------|--------------------|------------|
| DV                      | ORG | TIER | Organization Unit Name  | Salaries<br>510 | Fringes<br>Benefits and<br>Prof Expense<br>520 | Supplies and<br>Services<br>530/540 | Conferences<br>and Meetings<br>550 | Fixed Assets<br>and Other<br>*560/570 | Capital<br>580/590 | TOTALS     |
| 19                      | 218 | 1    | Fine Arts   | 654,929         | 5,250  | 41,550                              | 1,442                              |                                       |                    | 703,171    |
| 19                      | 219 | 1    | Music   | 367,036         | 3,500  | 29,820                              | 690                                | 1,857                                 |                    | 402,903    |
| 19                      | 221 | 1    | Fashion Design  | 168,333         | 1,750  | 27,004                              | 1,433                              |                                       |                    | 198,520    |
| 19                      | 222 | 1    | Interior Design   | 165,332         | 1,750  | 5,241                               | 1,008                              |                                       |                    | 173,331    |
| 19                      | 712 | 1    | Liberal Arts Reimbursable   | 42,027          |  |                                     |                                    |                                       |                    | 42,027     |
| 20                      | 024 | 3    | Library Services  | 844,146         | 16,452   | 539,552                             | 3,395                              |                                       |                    | 1,403,545  |
| 20                      | 026 | 3    | Telecommunications  | 71,822          |  | 67,250                              | 7,247                              |                                       |                    | 146,319    |
| 20                      | 025 | 3    | Media Services  | 525,489         | 13,754   | 78,830                              | 2,546                              | 5,122                                 | 112,000            | 737,741    |
| 22                      | 301 | 2    | LSHS Division Administration  | 199,261         | 7,511  | 49,525                              | 7,238                              |                                       |                    | 263,535    |
| 22                      | 311 | 1    | Biology   | 774,389         | 9,551  | 50,278                              | 466                                |                                       |                    | 834,684    |
| 22                      | 312 | 1    | Nursing   | 1,045,538       | 16,459   | 35,933                              |                                    |                                       |                    | 1,097,930  |
| 22                      | 313 | 1    | Pharmacy Technician   | 19,775          |  | 875                                 |                                    |                                       |                    | 20,650     |
| 22                      | 314 | 1    | Human Services  | 40,853          | 219  | 25,380                              |                                    |                                       |                    | 66,452     |
| 22                      | 315 | 1    | Dental Hygiene  | 392,704         | 5,102  | 48,694                              |                                    |                                       |                    | 446,500    |
| 22                      | 316 | 1    | Criminal Justice  | 287,490         | 2,625  | 1,541                               |                                    |                                       |                    | 291,656    |
| 22                      | 318 | 1    | Dietetic Technician   | 86,201          | 875  | 2,027                               |                                    |                                       |                    | 89,103     |
| 22                      | 319 | 1    | Park Management   | 192,759         | 1,751  | 23,143                              |                                    | 5,614                                 |                    | 223,267    |
| 22                      | 322 | 1    | Early Childhood Education   | 229,575         | 1,750  | 2,820                               |                                    |                                       |                    | 234,145    |
| 22                      | 324 | 1    | Medical Office Assistant  | 62,121          | 657  | 9,106                               |                                    |                                       |                    | 71,884     |
| 22                      | 351 | 1    | Certified Nursing Assistant   | 60,950          |  | 8,063                               | 309                                |                                       |                    | 69,322     |
| 22                      | 352 | 1    | Health Care Professional Program                                      | 23,541          | 200  | 1,741                               | 26                                 |                                       |                    | 25,508     |
| 22                      | 353 | 1    | Landscape & Floral Design   | 14,267          | 200  | 55                                  |                                    |                                       |                    | 14,522     |
| 25                      | 404 | 2    | PEAR Division Admin   | 262,910         | 10,300   | 15,972                              | 2,864                              | 21                                    |                    | 292,067    |
| 25                      | 411 | 1    | Physical Education  | 441,343         | 4,375  | 11,833                              |                                    | 3,533                                 |                    | 461,084    |
| 25                      | 412 | 1    | Cardiac Exercise Technician   | 106,328         | 4,641  | 17,323                              | 748                                | 1,236                                 |                    | 130,276    |
| 37                      | 501 | 2    | TMPS Division Admin   | 199,600         | 7,083  | 39,484                              | 6,789                              |                                       |                    | 252,956    |
| 37                      | 510 | 1    | Developmental Mathematics   | 92,643          |  |                                     |                                    |                                       |                    | 92,643     |
| 37                      | 511 | 1    | Mathematics Laboratory  | 223,712         | 3,426  | 2,748                               |                                    |                                       |                    | 229,886    |
| 37                      | 512 | 1    | Mathematics   | 1,019,638       | 10,500   | 31,775                              | 2,575                              |                                       |                    | 1,064,488  |
| 37                      | 513 | 1    | Physics   | 150,441         | 2,275  | 2,800                               |                                    |                                       |                    | 155,516    |
| 37                      | 514 | 1    | Physical Sciences/Astronomy   | 161,736         | 1,225  | 2,080                               | 3,000                              |                                       |                    | 168,041    |
| 37                      | 515 | 1    | Geology   | 88,415          | 875  | 1,863                               | 2,701                              |                                       |                    | 93,854     |
| 37                      | 516 | 1    | Chemistry   | 674,963         | 7,800  | 41,609                              |                                    |                                       |                    | 724,372    |
| 37                      | 517 | 1    | Fire Science  | 26,520          |  | 1,214                               |                                    |                                       |                    | 27,734     |
| 37                      | 518 | 1    | Electronics   | 242,010         | 1,751  | 24,983                              |                                    |                                       |                    | 268,744    |
| 37                      | 519 | 1    | Engineering   | 184,343         | 1,750  | 2,080                               |                                    |                                       |                    | 188,173    |
| 37                      | 520 | 1    | Computer Science  | 148,285         | 1,750  |                                     |                                    |                                       |                    | 150,035    |
| 37                      | 521 | 1    | Mech Egr Tech/Manufacturing/Quality                                   | 160,419         | 876  | 14,525                              |                                    |                                       |                    | 175,820    |
| 37                      | 522 | 1    | Refrigeration and Air Conditioning                                    | 200,074         | 876  | 30,505                              |                                    |                                       |                    | 231,455    |
| 37                      | 524 | 1    | Architectural Technology  | 256,875         | 2,625  | 16,020                              | 218                                |                                       |                    | 275,738    |
| 37                      | 525 | 1    | Building Codes Enforcement  | 10,608          |  | 559                                 |                                    |                                       |                    | 11,167     |
|                         |     |      | TOTALS  | 22,649,112      | 310,170  | 1,875,530                           | 202,826                            | 64,343                                | 361,958            | 25,463,939 |
| Administrative Services |     |      |   |                 |  |                                     |                                    |                                       |                    |            |
| 05                      | 039 | 4    | Vice President, Administrative Services                               | 149,443         | 6,467  | 7,695                               | 5,024                              |                                       |                    | 168,629    |
| 07                      | 126 | 4    | Purchasing  | 121,941         | 5,896  | 8,135                               | 4,275                              | 2,400                                 |                    | 142,647    |
| 07                      | 180 | 4    | Office of Internal Auditor  | 10,978          | 906  | 447                                 | 987                                |                                       |                    | 13,318     |
| 07                      | 182 | 4    | Dean of Business Services and Finance                                 | 123,065         | 6,004  | 4,336                               | 3,359                              |                                       |                    | 136,764    |
| 07                      | 189 | 4    | Accounting Services   | 346,194         | 11,788   | 12,570                              | 9,740                              |                                       |                    | 380,292    |
| 07                      | 197 | 4    | Bursar  | 219,940         | 4,800  | 24,830                              | 5,250                              |                                       |                    | 254,820    |
| 26                      | 041 | 4    | Personnel Director  | 316,931         | 14,811   | 84,100                              | 5,521                              |                                       |                    | 421,363    |
| 28                      | 046 | 4    | Office of Research  | 219,683         | 7,637  | 11,284                              | 824                                |                                       |                    | 239,428    |
| 33                      | 049 | 4    | Strategic Planning  | 129,619         | 5,806  | 16,591                              | 3,342                              |                                       |                    | 155,358    |
|                         |     |      | TOTALS  | 1,637,794       | 64,115   | 169,988                             | 38,322                             | 2,400                                 | 0                  | 1,912,619  |

# **Organization Unit Detail Expenditure Budget Education Fund (01)**

| DV                             | ORG | TIER | Organization Unit Name                  | Salaries<br>510   | Fringes<br>Benefits and<br>Prof Expense<br>520 | Supplies and<br>Services<br>530/540 | Conferences<br>and Meetings<br>550 | Fixed Assets<br>and Other<br>*560/570 | Capital<br>580/590 | TOTALS            |
|--------------------------------|-----|------|---|-------------------|--|-------------------------------------|------------------------------------|---------------------------------------|--------------------|-------------------|
| <b>Information Systems</b>     |     |      |   |                   |  |                                     |                                    |                                       |                    |                   |
| 16                             | 183 | 4    | Vice President of Information Systems   | 191,760           | 6,592  | 62,773                              |                                    |                                       |                    | 261,125           |
| 16                             | 231 | 4    | Administrative Systems                  | 700,343           | 14,939   | 228,912                             | 1,030                              | 29,000                                |                    | 974,224           |
| 16                             | 245 | 4    | Institutional Technical Purchases       | 104,437           | 1,600  | 210,468                             | 46,724                             |                                       | 323,874            | 687,103           |
| 16                             | 255 | 4    | User Services                           | 918,880           | 15,734   | 66,375                              | 3,348                              |                                       |                    | 1,004,337         |
| 16                             | 256 | 4    | Technical Services                      | 571,024           | 13,415   | 371,165                             | 1,030                              | 6,000                                 |                    | 962,634           |
|                                |     |      | <b>TOTALS</b>                           | <b>2,486,444</b>  | <b>52,280</b>                                  | <b>939,693</b>                      | <b>52,132</b>                      | <b>35,000</b>                         | <b>323,874</b>     | <b>3,889,423</b>  |
| <b>Student Affairs</b>         |     |      |   |                   |  |                                     |                                    |                                       |                    |                   |
| 25                             | 032 | 3    | Health Services                         | 216,499           | 5,986  | 20,774                              | 1,074                              |                                       |                    | 244,333           |
| 25                             | 075 | 3    | Inter-Collegiate Athletics              | 149,746           | 875  | 85,358                              | 65,681                             |                                       | 2,700              | 304,360           |
| 25                             | 181 | 3    | Athletics-Football                      | 19,344            |  | 22,894                              | 6,200                              |                                       |                    | 48,438            |
| 31                             | 127 | 4    | Print Shop                              | 215,392           | 4,803  | 260,947                             | 206                                | 107,427                               |                    | 588,775           |
| 31                             | 131 | 4    | Graphics                                | 197,962           | 4,803  | 17,741                              | 1,442                              |                                       |                    | 221,948           |
| 31                             | 132 | 4    | Photography                             | 59,647            | 800  | 23,268                              | 206                                |                                       |                    | 83,921            |
| 31                             | 133 | 4    | Publications & Communication Services   | 178,878           | 7,528  | 14,667                              | 2,198                              |                                       |                    | 203,271           |
| 31                             | 190 | 4    | Mail Center                             | 110,262           | 3,202  | 495,805                             | 26                                 | 1,600                                 |                    | 610,895           |
| 31                             | 198 | 4    | Typesetting/Word Processing             | 51,364            | 1,601  | 16,708                              |                                    |                                       |                    | 69,673            |
| 32                             | 125 | 4    | Scholarships/Loans/Grants               |                   |  |                                     |                                    |                                       | 70,764             | 70,764            |
| 32                             | 129 | 4    | Federal Matching Requirements           |                   |  |                                     |                                    |                                       | 33,333             | 33,333            |
| 32                             | 185 | 3    | Registrar's Office                      | 438,951           | 11,403   | 27,876                              | 4,942                              |                                       |                    | 483,172           |
| 32                             | 186 | 3    | Financial Aid/Veteran's Affairs         | 228,039           | 8,069  | 7,760                               | 5,750                              |                                       |                    | 249,618           |
| 32                             | 194 | 3    | Admissions                              | 464,117           | 11,890   | 24,847                              | 5,976                              |                                       |                    | 506,830           |
| 34                             | 187 | 3    | Student Activities                      | 100,649           | 6,039  | 6,223                               | 3,156                              |                                       |                    | 116,067           |
| 34                             | 196 | 3    | Theatre Center/Box Office               | 75,570            | 800  | 10,874                              | 212                                | 424                                   |                    | 87,880            |
| 35                             | 035 | 4    | Vice President of Student Affairs       | 166,096           | 6,438  | 14,215                              | 14,199                             |                                       |                    | 200,948           |
| 36                             | 031 | 3    | Student Development                     | 1,661,205         | 26,993   | 52,112                              | 12,795                             |                                       |                    | 1,753,105         |
| 36                             | 033 | 3    | Career Services                         | 161,582           | 2,400  | 20,078                              | 2,440                              |                                       | 5,000              | 191,500           |
| 36                             | 036 | 3    | Assessment and Testing Center           | 147,988           | 2,401  | 10,824                              |                                    |                                       |                    | 161,213           |
| 36                             | 188 | 3    | Office of Multicultural Affairs         | 87,623            | 5,060  | 2,829                               | 986                                |                                       |                    | 96,498            |
| 36                             | 193 | 3    | Center for Students with Disabilities   | 240,783           | 9,447  | 18,081                              | 1,339                              |                                       |                    | 269,650           |
| 36                             | 711 | 3    | Women's Program                         | 110,043           | 6,417  | 8,325                               | 1,146                              |                                       | 13,390             | 139,321           |
| 36                             | 652 | 1    | Student Development-Psych/Career Dev    | 65,661            |  | 812                                 |                                    |                                       |                    | 66,473            |
| 36                             | 653 | 1    | Student Development-Orientation         | 639               |  | 430                                 |                                    |                                       |                    | 1,069             |
| 36                             | 654 | 1    | Cooperative Education                   | 5,616             |  |                                     |                                    |                                       |                    | 5,616             |
| 36                             | 655 | 1    | Student Development-Diversity           | 1,740             |  | 200                                 |                                    |                                       |                    | 1,940             |
|                                |     |      | <b>TOTALS</b>                           | <b>5,155,396</b>  | <b>126,955</b>                                 | <b>1,163,648</b>                    | <b>129,974</b>                     | <b>109,451</b>                        | <b>125,187</b>     | <b>6,810,611</b>  |
| <b>Institutional</b>           |     |      |   |                   |  |                                     |                                    |                                       |                    |                   |
| 05                             | 039 | 4    | Vice President, Administrative Services | 2,080             | 3,714,267                                      | 1,040,528                           | 26,780                             |                                       | 221,500            | 5,005,155         |
| 06                             | 039 | 4    | *Contingency                            |                   |  |                                     |                                    | 75,000                                |                    | 75,000            |
| 07                             | 039 | 4    | *Transfers                              |                   |  |                                     |                                    | 611,309                               |                    | 611,309           |
|                                |     |      | <b>TOTALS</b>                           | <b>2,080</b>      | <b>3,714,267</b>                               | <b>1,040,528</b>                    | <b>26,780</b>                      | <b>686,309</b>                        | <b>221,500</b>     | <b>5,691,464</b>  |
| <b>EDUCATIONAL FUND TOTALS</b> |     |      |   | <b>32,606,180</b> | <b>4,289,248</b>                               | <b>5,295,423</b>                    | <b>525,671</b>                     | <b>897,503</b>                        | <b>1,032,519</b>   | <b>44,646,544</b> |







OPERATIONS AND MAINTENANCE FUND

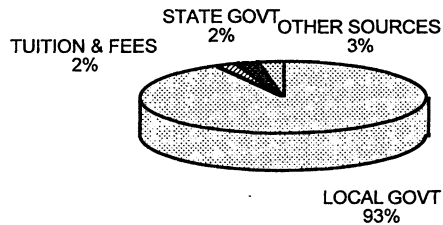
## **OPERATIONS AND MAINTENANCE FUND (0200-000-000)**

The Operations and Maintenance Fund is established by Section 103-1 and Section 103-20.3 of the Illinois Public Community College Act. The statutory maximum tax rate is set at \$10 per \$100 equalized assessed valuation for community college districts in cities with less than 500,000 inhabitants.

This fund is used to account for expenditures for the improvement, maintenance, repair, or benefit of buildings and property, including the cost of interior decorating and the installation, improvement, or repair, replacement, and maintenance of building fixtures; rental of buildings and property for community college purposes; payment of all premiums for insurance upon buildings and building fixtures; salaries of janitors, engineers, or other custodial employees; all costs of fuel, lights, gas, water, telephone service, custodial supplies, and equipment; and professional surveys of the condition of College buildings. (See Section 103-20.3 of the Illinois Public Community College Act.) The local Board of Trustees of any district may make a determination within the budget for the distribution of unrestricted revenues other than local property taxes among the operating funds, i.e., the Education Fund or the Operations and Maintenance Fund.

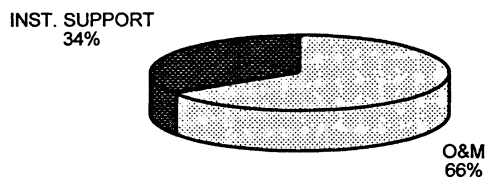
## REVENUES

| LOCAL GOVERNMENT        |    |           | % OF TOTAL |
|-------------------------|----|-----------|------------|
| Current Taxes           | \$ | 8,557,444 |            |
| Back Taxes              | \$ | 5,000     |            |
| TOTAL LOCAL GOVERNMENT  | \$ | 8,562,444 | 92.30%     |
| STATE GOVERNMENT        |    |           |            |
| CPPRT                   | \$ | 221,132   |            |
| TOTAL STATE GOVERNMENT  | \$ | 221,132   | 2.38%      |
| STUDENT TUITION & FEES  |    |           |            |
| Fees                    | \$ | 203,335   |            |
| TOTAL TUITION & FEES    | \$ | 203,335   | 2.19%      |
| OTHER SOURCES           |    |           |            |
| Facilities Rental       | \$ | 45,000    |            |
| Interest on Investments |    | 235,093   |            |
| Other                   |    | 10,000    |            |
| TOTAL OTHER SOURCES     | \$ | 290,093   | 3.13%      |
| TOTAL REVENUES          | \$ | 9,277,004 | 100%       |



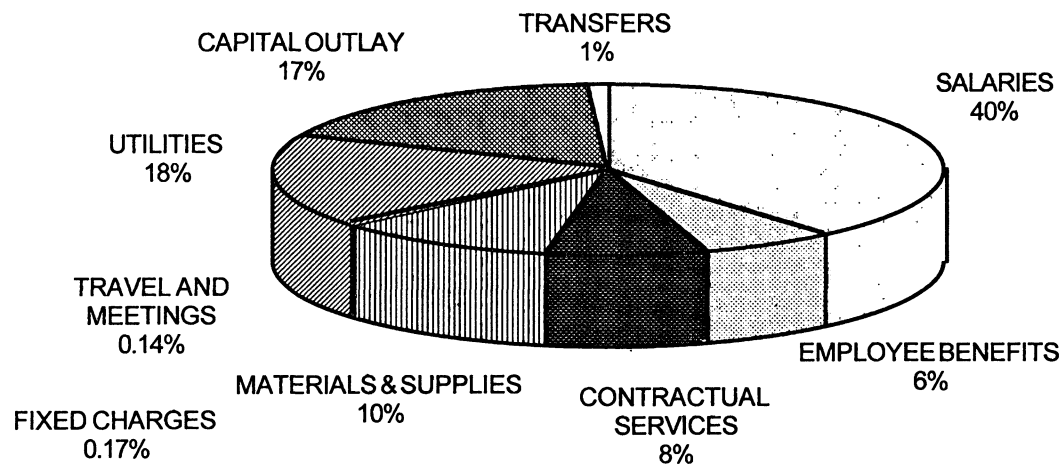
## EXPENDITURES BY ACTIVITY

|                                   |               |        |
|-----------------------------------|---------------|--------|
| OPERATIONS AND MAINTENANCE        | \$ 6,626,502  | 65.63% |
| INSTITUTIONAL SUPPORT             | \$ 3,470,978  | 34.37% |
| TOTAL EXPENDITURES                | \$ 10,097,480 | 100%   |
| REVENUE OVER (UNDER) EXPENDITURES | \$ (820,476)  |        |



## EXPENDITURES BY OBJECT

|                      |    |            |         |
|----------------------|----|------------|---------|
| SALARIES             | \$ | 3,933,720  | 38.96%  |
| EMPLOYEE BENEFITS    |    | 635,566    | 6.29%   |
| CONTRACTUAL SERVICES |    | 789,769    | 7.82%   |
| MATERIALS & SUPPLIES |    | 1,054,152  | 10.44%  |
| TRAVEL AND MEETINGS  |    | 13,873     | 0.14%   |
| FIXED CHARGES        |    | 16,763     | 0.17%   |
| UTILITIES            |    | 1,843,951  | 18.26%  |
| CAPITAL OUTLAY       |    | 1,709,686  | 16.93%  |
| TRANSFERS            |    | 100,000    | 0.99%   |
| TOTAL EXPENDITURES   | \$ | 10,097,480 | 100.00% |



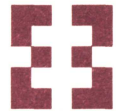
## O&amp;M FUND COMPARISON

## FOUR YEAR HISTORY

|                                       | 1992-93      | 1993-94        | 1994-95      | 1995-96        |
|---------------------------------------|--------------|----------------|--------------|----------------|
| <b>REVENUES</b>                       |              |                |              |                |
| Local government                      | \$ 6,935,172 | \$ 7,179,563   | \$ 8,841,199 | \$ 7,891,602   |
| State government                      | 132,847      | 149,587        | 160,948      | 171,961        |
| Federal government                    | -            | -              | -            | -              |
| Tuition & fees                        | 124,209      | 212,658        | 209,820      | 205,166        |
| Other sources                         | 445,142      | 329,308        | 325,648      | 290,142        |
| Total revenue                         | \$ 7,637,370 | \$ 7,871,116   | \$ 9,537,615 | \$ 8,558,871   |
| <b>EXPENDITURES</b>                   |              |                |              |                |
| Instruction                           | -            | -              | -            | -              |
| Academic support                      | -            | -              | -            | -              |
| Student service                       | -            | -              | -            | -              |
| Public service                        | -            | -              | -            | -              |
| Operation & maintenance               | 5,462,590    | 5,650,116      | 6,168,727    | 6,783,529      |
| General administration                | -            | -              | -            | -              |
| Institutional support                 | 1,830,162    | 3,511,626      | 3,539,669    | 2,248,529      |
| Independent operations                | -            | -              | -            | -              |
| Capital outlay                        | -            | -              | -            | -              |
| Transfers                             | -            | -              | -            | 577,262        |
| Total expenditures                    | \$ 7,292,752 | \$ 9,161,742   | \$ 9,708,396 | \$ 9,609,320   |
| REVENUES OVER<br>(UNDER) EXPENDITURES | \$ 344,618   | \$ (1,290,626) | \$ (170,781) | \$ (1,050,449) |

## FISCAL YEAR COMPARISON

|                         | BUDGET FY 1996-97 |            | BUDGET FY 1997-98 |            | % CHANGE        |
|-------------------------|-------------------|------------|-------------------|------------|-----------------|
|                         | AMOUNT            | % OF TOTAL | AMOUNT            | % OF TOTAL | FROM PRIOR YEAR |
| REVENUES                |                   |            |                   |            |                 |
| Local government        | \$ 8,188,536      | 91%        | \$ 8,562,444      | 92%        | 5%              |
| State government        | 208,615           | 2%         | 221,132           | 2%         | 6%              |
| Federal government      | -                 | 0%         | -                 | 0%         | 0%              |
| Tuition & fees          | 200,000           | 2%         | 203,335           | 2%         | 2%              |
| Other sources           | 385,260           | 4%         | 290,093           | 3%         | -25%            |
| Total revenue           | \$ 8,982,411      | 100%       | \$ 9,277,004      | 100%       | 3%              |
| EXPENDITURES            |                   |            |                   |            |                 |
| Instruction             | -                 | 0%         | -                 | 0%         | -               |
| Academic support        | -                 | 0%         | -                 | 0%         | -               |
| Student service         | -                 | 0%         | -                 | 0%         | -               |
| Public service          | -                 | 0%         | -                 | 0%         | -               |
| Operation & maintenance | 6,433,630         | 70%        | 6,626,502         | 66%        | 0%              |
| General administration  | -                 | 0%         | -                 | 0%         | -               |
| Institutional support   | 2,793,947         | 30%        | 3,470,978         | 34%        | 24%             |
| Independent operations  | -                 | 0%         | -                 | 0%         | 0%              |
| Capital outlay          | -                 | 0%         | -                 | 0%         | 0%              |
| Transfers               | -                 | 0%         | -                 | 0%         | -               |
| Total expenditures      | \$ 9,227,577      | 100%       | \$ 10,097,480     | 100%       | 9%              |
| REVENUES OVER           |                   |            |                   |            |                 |
| (UNDER) EXPENDITURES    | \$ (245,166)      |            | \$ (820,476)      |            |                 |



AUXILIARY ENTERPRISES FUND



### **AUXILIARY ENTERPRISES FUND (0500-000-000)**

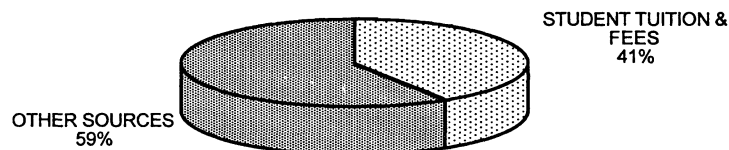
The Auxiliary Enterprises Fund is established by Section 103-31.1 of the Illinois Public Community College Act and accounts for College services where a fee is charged to students or staff. Each enterprise/service should be accounted for separately using a group of self-balancing accounts within the fund. Examples of accounts in this fund include food services, student stores, and Corporate Services.

Only monies over which the institution has complete control should be included in this fund. Subsidies for auxiliary services by the Education Fund should be shown as transfers to the appropriate account.

## AUXILIARY ENTERPRISES FUND

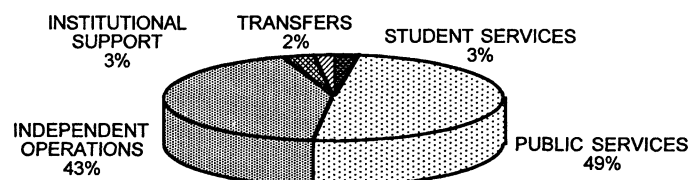
## REVENUES

| STUDENT TUITION & FEES       |              | % OF TOTAL    |        |
|------------------------------|--------------|---------------|--------|
| Tuition & Fees               | \$ 4,885,095 |               |        |
| Other Fees                   | -            |               |        |
| Other                        | -            |               |        |
| TOTAL STUDENT TUITION & FEES |              | 4,885,095     | 41.18% |
| OTHER SOURCES                |              |               |        |
| Sales & Service Fees         | \$ 6,721,986 |               |        |
| Facilities Rental            | 218,000      |               |        |
| Interest on Investments      | 10,000       |               |        |
| Other                        | 28,000       |               |        |
| TOTAL OTHER SOURCES          |              | 6,977,986     | 58.82% |
| TOTAL REVENUES               |              | \$ 11,863,081 | 100%   |



## EXPENDITURES BY ACTIVITY

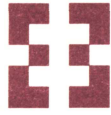
|                                   |           |            |
|-----------------------------------|-----------|------------|
| INSTRUCTION                       | \$ -      | 0.00%      |
| ACADEMIC SUPPORT                  | -         | 0.00%      |
| STUDENT SERVICES                  | 296,224   | 2.56%      |
| PUBLIC SERVICES                   | 5,701,263 | 49.36%     |
| INDEPENDENT OPERATIONS            | 5,000,043 | 43.29%     |
| GENERAL ADMINISTRATION            | -         | 0.00%      |
| INSTITUTIONAL SUPPORT             | 334,909   | 2.90%      |
| TRANSFERS                         | 217,956   | 1.89%      |
| TOTAL EXPENDITURES                |           | 11,550,395 |
| REVENUE OVER (UNDER) EXPENDITURES |           | \$ 312,686 |
|                                   |           | 100.00%    |



## AUXILIARY ENTERPRISES FUND BY DIVISION

## DIVISION

|   | Revenue              | Expenditures         | Surplus/Deficit   |
|---|----------------------|----------------------|-------------------|
| Academic Affairs                            |                      |                      |                   |
| Academic Affairs                            | \$ -                 | \$ 55,825            | -55,825           |
| Academic Enrichment & Language Studies      | 44,894               | 111,736              | -66,842           |
| Assistant to the Vice President             | 58,000               | 126,554              | -68,554           |
| Business & Social Science                   | 329,700              | 322,061              | 7,639             |
| Workforce & Vocational Development          | 3,737,852            | 3,422,539            | 315,313           |
| Liberal Arts                                | 344,727              | 348,157              | -3,430            |
| Learning Resource Center                    | 21,000               | 21,000               | 0                 |
| Life Science & Human Services               | 497,614              | 344,354              | 153,260           |
| Wellness & Human Performance                | 730,800              | 666,066              | 64,734            |
| Technology, Mathematics, & Physical Science | 463,409              | 429,159              | 34,250            |
|   | <u>\$ 6,227,996</u>  | <u>\$ 5,847,451</u>  | <u>\$ 380,545</u> |
| Administrative Services                     |                      |                      |                   |
| Bookstore                                   | \$ 4,179,200         | \$ 3,998,112         | 181,088           |
| Dining Services                             | 909,200              | 870,796              | 38,404            |
|   | <u>\$ 5,088,400</u>  | <u>\$ 4,868,908</u>  | <u>219,492</u>    |
| Student Affairs                             |                      |                      |                   |
| Wellness & Human Performance                | \$ 289,000           | \$ 284,040           | 4,960             |
| Enrollment Services                         | 0                    | 0                    | 0                 |
| Student Activities                          | 62,475               | 65,051               | -2,576            |
| Student Development                         | 185,210              | 150,036              | 35,174            |
|   | <u>\$ 536,685</u>    | <u>\$ 499,127</u>    | <u>37,558</u>     |
| Administrative Services                     |                      |                      |                   |
| Institutional                               | \$ 10,000            | \$ 334,909           | -324,909          |
| FUND TOTALS                                 | <u>\$ 11,863,081</u> | <u>\$ 11,550,395</u> | <u>\$ 312,686</u> |



OTHER FUNDS

## **OPERATIONS AND MAINTENANCE FUND (RESTRICTED) (0300-000-000)**

Sections 103-14 of the Illinois Public Community College Act allows the local board of trustees to establish this fund by permitting an accumulation of funds for building purposes and site acquisition not to exceed an amount equal to five percent of the district's equalized assessed valuation. Monies in this fund cannot be permanently transferred or loaned to any other fund or used for any other purpose.

It is suggested that Protection, Health, and Safety levies; Building Bond Proceeds; Repair and Renovation Grants; and accumulation monies restricted from the Operations and Maintenance levy for building purposes be accounted for in a series of self-balancing accounts in this fund.

## **BOND AND INTEREST FUND (0400-000-000)**

The Bond and Interest Fund is established by Section 103A-1 of the Illinois Public Community College Act. This fund is used to account for payment of principal, interest, and related charges on any outstanding bonds. Debt service for each bond issue must be accounted for separately using a group of self-balancing accounts within the fund.

## **RESTRICTED PURPOSES FUND (0600-000-000)**

The Restricted Purposes Fund, established by ICCB Rules 1501.508 and 1501.509, is for the purpose of accounting for monies that have restrictions regarding their use. Each specific project should be accounted for separately using a complete group of self-balancing accounts within the Restricted Purposes Fund. Care should be taken in establishing each group of self-balancing accounts so that the accounting and reporting requirements of the grantor are met. If the grantor provides an accounting manual, it should be followed for the group of self-balancing accounts.

## **WORKING CASH FUND (0700-000-000)**

The Working Cash Fund is established by Section 103.33. 1 of the Illinois Public Community College Act. This fund is first established without voter approval by resolution of the local board of trustees for the purpose of enabling the district to have on hand at all times, sufficient cash to meet the demands for ordinary and necessary expenditures. Additional bonds may be issued, without voter approval, in an amount or amounts, so that total outstanding bonds do not exceed at any one time 75 percent of the total tax extension from the authorized maximum rates for the Education Fund and the

Operations and Maintenance Fund combined, plus 75 percent of last years corporate personal property replacement tax allocation. This may be done only if the college remains under the Debt Service Extension Base as defined by the laws relating to the tax caps.

This fund is used to account for the proceeds of working cash bonds. By making temporary transfers, the working cash fund is used as a source of working capital by other funds. Such temporary transfers assist operating funds in meeting the demands for ordinary and necessary expenditures during periods of temporary low cash balances.

Payments for the principal or interest of working cash bonds should be made from 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.)

## **TRUST AND AGENCY FUND (1000-000-000)**

The Trust and Agency Fund, established by Section 103-27c of the Illinois Public Community College Act, is used to receive and hold funds when the college serves as a custodian or fiscal agent for another body. The college has an agency rather than a beneficial interest in these monies. Each agency's monies should be accounted for by a complete group of self-balancing accounts, or sub-fund, within this fund. College club monies, for example, should be accounted for in this fund.

## **AUDIT FUND (1100-000-000)**

The Audit Fund is established by Chapter 85, Section 709 of the Illinois Revised Statutes for recording the payment or auditing expenses. The audit tax levy should be recorded in this fund, and monies in this fund should be used only for the payment of auditing expenses.

## **LIABILITY, PROTECTION AND SETTLEMENT FUND (1200-000-000)**

This fund is established by Chapter 85, Section 9-107 of Illinois Revised Statutes.. The tort liability, unemployment insurance and worker's compensation levy should be recorded in this fund. The monies in this fund, including interest earned on the assets of this fund, should be used only for the purposes authorized under Section 9-107, i.e., the payment of tort liability, unemployment or workers' compensation insurance or claims.

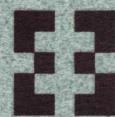
## **BOND PROCEEDS FUNDS (1300-000-000)**

This fund is established to account for the receipt and disbursements from the sale of construction bonds.

## BUDGET REVENUES AND EXPENDITURES

| Funds  | Total Revenue | Total Expenditure | Revenue Over (Under) |
|--|---------------|-------------------|----------------------|
| O & M Restricted Fund                        | \$ 1,934,800  | \$ 4,694,528      | \$ (2,759,728)       |
| Bond and Interest Fund                       | 2,861,000     | 2,677,615         | 183,385              |
| Restricted Purposes Fund                     | 7,374,830     | 7,903,761         | (528,931)            |
| Working Cash Fund                            | 530,000       | 500,000           | 30,000               |
| Audit Fund                                   | 74,400        | 59,500            | 14,900               |
| Liability, Protection and<br>Settlement Fund | 1,713,000     | 1,303,830         | 409,170              |
| Building Bond Proceeds Fund                  | 1,095,000     | 1,528,621         | (433,621)            |

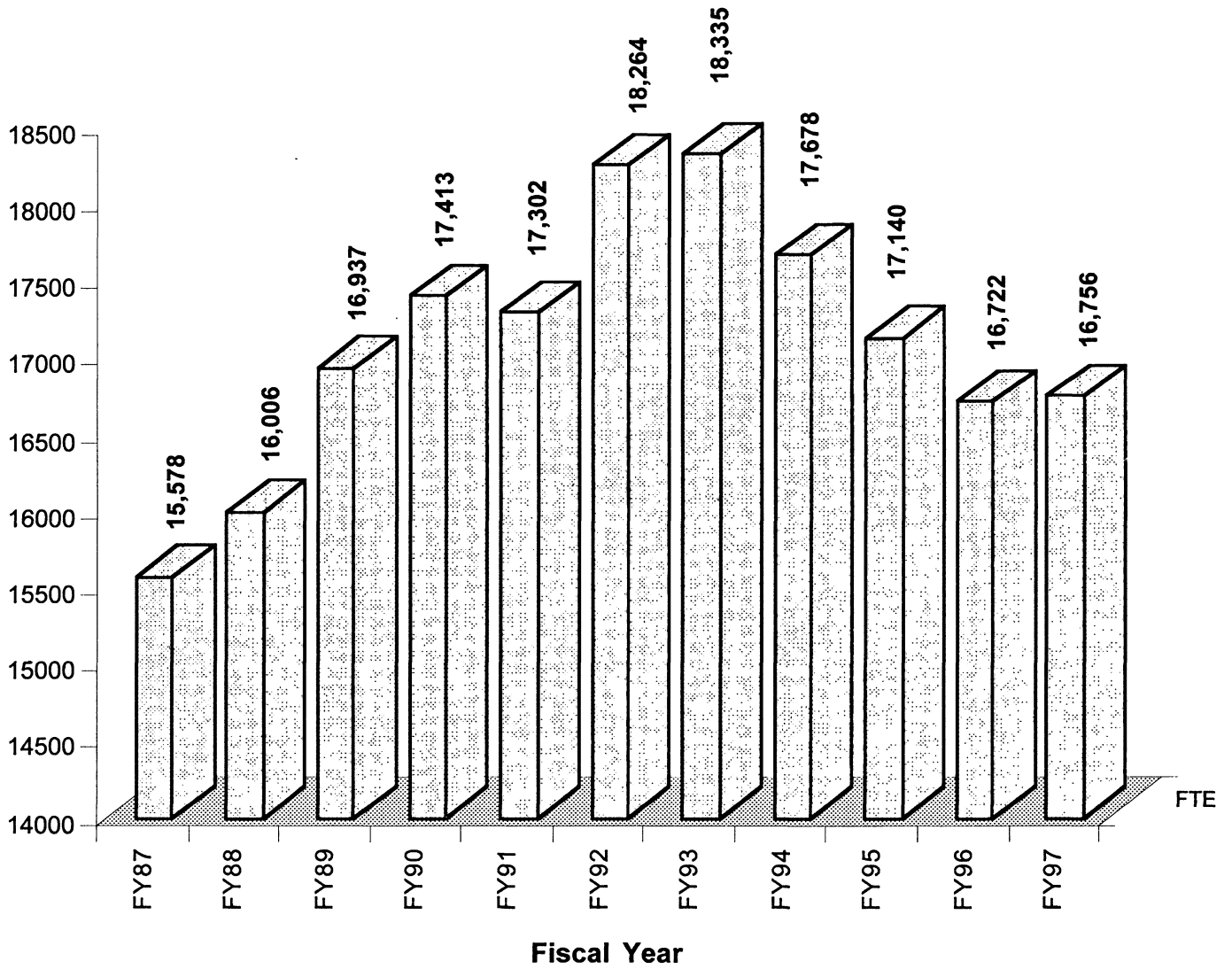




## APPENDIX



## FULL TIME ENROLLMENT HISTORY FTE





## ACADEMIC OCCUPATIONAL AND TRANSFER PROGRAMS

| Program Name  | Transfer Oriented |    |     |     |     | Occupational Certificate |
|---|-------------------|----|-----|-----|-----|--------------------------|
|   | AA                | AS | AFA | AES | AAS |                          |
| Accounting Associate  |                   |    |     |     | X   | X                        |
| Accounting Clerk  |                   |    |     |     |     | X                        |
| Accounting-Payroll, State, and Local Taxes                    |                   |    |     |     |     | X                        |
| Administrative Assistant                                      |                   |    |     |     |     | X                        |
| Arboriculture   |                   |    |     |     |     | X                        |
| Architectural Technology                                      |                   |    |     |     | X   | X                        |
| Automation Skills   |                   |    |     |     |     | X                        |
| Banking and Finance   |                   |    |     |     |     | X                        |
| Biological Science  |                   | X  |     |     |     |                          |
| Bread and Pastry Arts   |                   |    |     |     |     | X                        |
| Building Codes and Enforcement                                |                   |    |     |     |     | X                        |
| Business Information Management                               |                   |    |     |     | X   | X                        |
| Business Management   | X                 |    |     |     |     |                          |
| CAD Technician  |                   |    |     |     |     | X                        |
| Cardiac Technology  |                   |    |     |     | X   |                          |
| Certified Professional Secretary                              |                   |    |     |     |     | X                        |
| Child Development Administrator                               |                   |    |     |     |     | X                        |
| CNC Technician  |                   |    |     |     |     | X                        |
| Commercial Credit Management                                  |                   |    |     |     | X   |                          |
| Computer Information Systems-Technology                       |                   |    |     |     | X   |                          |
| Computer Information Systems Computer Operator                |                   |    |     |     |     | X                        |
| Computer Information Systems Microcomputers in Business       |                   |    |     |     |     | X                        |
| Computer Information Systems- Midrange                        |                   |    |     |     |     | X                        |
| Computer Information Systems- Technical                       |                   |    |     |     |     | X                        |
| Computer Information Systems-C Programming                    |                   |    |     |     |     | X                        |
| Criminal Justice  |                   |    |     |     | X   | X                        |
| Culinary Arts   |                   |    |     |     |     | X                        |
| Dental Hygiene  |                   |    |     |     | X   |                          |
| Dietary Manager   |                   |    |     |     |     | X                        |
| Dietetic Technician   |                   |    |     |     | X   |                          |
| Digital Electronics and Microprocessor Technology             |                   |    |     |     | X   | X                        |
| Early Childhood Education-Before/After School Care            |                   |    |     |     |     | X                        |
| Early Childhood Administrator                                 |                   |    |     |     |     | X                        |
| Early Childhood Education                                     |                   |    |     |     | X   |                          |
| Early Childhood Education Assistant Teacher                   |                   |    |     |     |     | X                        |
| Early Childhood Education Teacher                             |                   |    |     |     |     | X                        |
| Early Childhood Education- Special Education Paraprofessional |                   |    |     |     |     | X                        |
| Early Childhood Education-Infant/Toddler                      |                   |    |     |     |     | X                        |
| Education   | X                 |    |     |     |     |                          |
| Electrical Maintenance  |                   |    |     |     |     | X                        |
| Electrocardiograph Technician                                 |                   |    |     |     |     | X                        |
| Electronics   |                   |    |     |     |     | X                        |
| Electronics Technology  |                   |    |     |     | X   |                          |
| Engineering   |                   | X  |     | X   |     |                          |
| Executive Secretarial Development                             |                   |    |     |     | X   |                          |
| Fashion Design  |                   |    |     |     | X   | X                        |
| Fashion Merchandising   |                   |    |     |     | X   |                          |
| Financial Institution Management                              |                   |    |     |     | X   |                          |
| Financial Management  |                   |    |     |     | X   |                          |
| Fine And Applied Arts   | X                 |    | X   |     |     |                          |
| Fire Science Technology                                       |                   |    |     |     | X   | X                        |
| Floral Design   |                   |    |     |     |     | X                        |
| Garden Center Operations                                      |                   |    |     |     |     | X                        |
| General   | X                 | X  |     |     |     |                          |
| General Office Assistant                                      |                   |    |     |     |     | X                        |
| Golf Course Maintenance                                       |                   |    |     |     |     | X                        |
| Greenhouse Operations   |                   |    |     |     |     | X                        |
| Grounds Equipment Operator                                    |                   |    |     |     |     | X                        |
| Grounds Maintenance   |                   |    |     |     |     | X                        |
| Health Insurance Coder  |                   |    |     |     |     | X                        |

| Program Name                                  | Transfer Oriented |    |     |     |     | Occupational Certificate |
|---|-------------------|----|-----|-----|-----|--------------------------|
|   | AA                | AS | AFA | AES | AAS |                          |
| Heating Service                               |                   |    |     |     |     | X                        |
| Horticulture                                  |                   |    |     |     |     | X                        |
| Hospitality Management                        |                   |    |     |     | X   | X                        |
| Hotel Management                              |                   |    |     |     |     | X                        |
| Human Resource Management                     |                   |    |     |     |     | X                        |
| Industrial and Retail Security                |                   |    |     |     |     | X                        |
| Insurance                                     |                   |    |     |     | X   | X                        |
| Interior Design                               |                   |    |     |     | X   |                          |
| International Business                        |                   |    |     |     | X   | X                        |
| Journalism                                    |                   |    |     |     | X   |                          |
| Landscape Design                              |                   |    |     |     |     | X                        |
| Legal Secretary                               |                   |    |     |     | X   | X                        |
| Legal Technology                              |                   |    |     |     | X   | X                        |
| Liberal Arts                                  | X                 |    |     |     |     |                          |
| Licensed Practical Nursing                    |                   |    |     |     |     | X                        |
| Machinist                                     |                   |    |     |     |     | X                        |
| Manufacturing Technology                      |                   |    |     |     | X   |                          |
| Marketing                                     |                   |    |     |     | X   |                          |
| Master Floral Design                          |                   |    |     |     |     | X                        |
| Materials/Logistics Management                |                   |    |     |     | X   | X                        |
| Mechanical Drafting                           |                   |    |     |     |     | X                        |
| Mechanical Engineering Technology             |                   |    |     |     | X   |                          |
| Media Design                                  |                   |    |     |     |     | X                        |
| Media Writing                                 |                   |    |     |     |     | X                        |
| Media Writing and Design                      |                   |    |     |     |     | X                        |
| Medical Office Assistant                      |                   |    |     |     | X   | X                        |
| Medical Transcriptionist                      |                   |    |     |     |     | X                        |
| Medical/Dental Secretary                      |                   |    |     |     | X   | X                        |
| Music   | X                 |    | X   |     |     |                          |
| Nursery Operations                            |                   |    |     |     |     | X                        |
| Nursing                                       |                   |    |     |     | X   |                          |
| Park and Grounds Operation Management         |                   |    |     |     | X   |                          |
| Personal Banking                              |                   |    |     |     |     | X                        |
| Pesticide Applicator                          |                   |    |     |     |     | X                        |
| Pharmacy Technician                           |                   |    |     |     |     | X                        |
| Phlebotomist                                  |                   |    |     |     |     | X                        |
| Plant Propagation                             |                   |    |     |     |     | X                        |
| Plant Science Technology                      |                   |    |     |     | X   |                          |
| Production Engineering Technician             |                   |    |     |     |     | X                        |
| Production Welding                            |                   |    |     |     |     | X                        |
| Quality Assurance                             |                   |    |     |     |     | X                        |
| Real Estate                                   |                   |    |     |     | X   | X                        |
| Real Estate Appraisal                         |                   |    |     |     |     | X                        |
| Real Estate Business Ownership                |                   |    |     |     |     | X                        |
| Real Estate Investment                        |                   |    |     |     |     | X                        |
| Real Estate License Preparation               |                   |    |     |     |     | X                        |
| Retail Merchandising                          |                   |    |     |     |     | X                        |
| Refrigeration and Air Conditioning Service    |                   |    |     |     |     | X                        |
| Refrigeration and Air Conditioning Technology |                   |    |     |     | X   |                          |
| Refrigeration Service                         |                   |    |     |     |     | X                        |
| Residential Comfort Systems                   |                   |    |     |     |     | X                        |
| Sales Management and Development              |                   |    |     |     |     | X                        |
| Science                                       |                   | X  |     |     |     |                          |
| Secretarial                                   |                   |    |     |     |     | X                        |
| Sign Language Interpreting                    |                   |    |     |     |     | X                        |
| Small Business Management                     |                   |    |     |     | X   | X                        |
| Supervisory and Administrative Management     |                   |    |     |     | X   | X                        |
| Turfgrass Maintenance                         |                   |    |     |     |     | X                        |
| Word Processing Specialist                    |                   |    |     |     |     | X                        |

## PER CAPITA COST

| Year    | Tuition | State<br>Apportionment | All Other<br>Revenue | Per Capita *<br>Cost |
|---------|---------|------------------------|----------------------|----------------------|
| 1967-68 | \$8.00  | \$11.50                | \$35.50              | \$55.00              |
| 1968-69 | 8.00    | 11.50                  | 34.50                | 54.00                |
| 1969-70 | 8.00    | 11.50                  | 24.76                | 44.26                |
| 1970-71 | 10.00   | 15.50                  | 22.54                | 48.04                |
| 1971-72 | 12.00   | 15.50                  | 21.85                | 49.35                |
| 1972-73 | 12.00   | 16.50                  | 22.83                | 51.33                |
| 1973-74 | 14.00   | 18.50                  | 20.55                | 53.05                |
| 1974-75 | 14.00   | 18.12                  | 17.22                | 49.34                |
| 1975-76 | 14.00   | 17.61                  | 21.28                | 52.89                |
| 1976-77 | 15.00   | 19.40                  | 22.79                | 57.19                |
| 1977-78 | 15.00   | 20.49                  | 28.81                | 64.30                |
| 1978-79 | 17.00   | 21.32                  | 27.55                | 65.87                |
| 1979-80 | 18.00   | 23.72                  | 26.31                | 68.03                |
| 1980-81 | 19.00   | 25.08                  | 24.15                | 68.23                |
| 1981-82 | 22.00   | 26.31                  | 21.13                | 69.44                |
| 1982-83 | 22.00   | 22.86                  | 37.84                | 82.70                |
| 1983-84 | 25.00   | 21.76                  | 37.94                | 84.70                |
| 1984-85 | 27.00   | 21.61                  | 40.55                | 89.16                |
| 1985-86 | 27.00   | 24.22                  | 55.45                | 106.67               |
| 1986-87 | 27.00   | 22.99                  | 73.60                | 123.59               |
| 1987-88 | 27.00   | 27.20                  | 80.64                | 134.8                |
| 1988-89 | 30.00   | 28.60                  | 85.69                | 144.29               |
| 1989-90 | 30.00   | 29.67                  | 85.87                | 145.54               |
| 1990-91 | 30.00   | 32.14                  | 89.02                | 151.16               |
| 1991-92 | 30.00   | 34.45                  | 105.88               | 170.33               |
| 1992-93 | 33.00   | 28.02                  | 124.03               | 185.05               |
| 1993-94 | 36.00   | 27.35                  | 126.66               | 190.01               |
| 1994-95 | 36.00   | 27.97                  | 129.34               | 193.31               |
| 1995-96 | 40.00   | 28.71                  | 147.53               | 216.24               |
| 1996-97 | 42.00   | 29.70                  | 159.65               | 231.35               |

\* Does NOT include non-capital State and Grant funds per semester hour.

## % OF PER CAPITA COST

| Year    | Tuition | State<br>Apportionment | All Other<br>Revenue | Per Capita *<br>Cost |
|---------|---------|------------------------|----------------------|----------------------|
| 1967-68 | 14.5%   | 20.9%                  | 64.5%                | 100%                 |
| 1968-69 | 14.8    | 21.3                   | 63.9                 | 100                  |
| 1969-70 | 18.1    | 26.0                   | 55.9                 | 100                  |
| 1970-71 | 20.8    | 32.3                   | 46.9                 | 100                  |
| 1971-72 | 24.3    | 31.4                   | 44.3                 | 100                  |
| 1972-73 | 23.4    | 32.1                   | 44.5                 | 100                  |
| 1973-74 | 26.4    | 34.9                   | 38.7                 | 100                  |
| 1974-75 | 28.4    | 36.7                   | 34.9                 | 100                  |
| 1975-76 | 26.5    | 33.3                   | 40.2                 | 100                  |
| 1976-77 | 26.2    | 33.9                   | 39.8                 | 100                  |
| 1977-78 | 23.3    | 31.9                   | 44.8                 | 100                  |
| 1978-79 | 25.8    | 32.4                   | 41.8                 | 100                  |
| 1979-80 | 26.5    | 34.9                   | 38.7                 | 100                  |
| 1980-81 | 27.8    | 36.8                   | 35.4                 | 100                  |
| 1981-82 | 31.7    | 37.9                   | 30.4                 | 100                  |
| 1982-83 | 26.6    | 27.6                   | 45.8                 | 100                  |
| 1983-84 | 29.5    | 25.7                   | 44.8                 | 100                  |
| 1984-85 | 30.3    | 24.2                   | 45.5                 | 100                  |
| 1985-86 | 25.3    | 22.7                   | 52.0                 | 100                  |
| 1986-87 | 21.8    | 18.6                   | 59.6                 | 100                  |
| 1987-88 | 20.0    | 20.2                   | 59.8                 | 100                  |
| 1988-89 | 20.8    | 19.8                   | 59.4                 | 100                  |
| 1989-90 | 20.6    | 20.4                   | 59.0                 | 100                  |
| 1990-91 | 19.8    | 21.3                   | 58.9                 | 100                  |
| 1991-92 | 17.6    | 20.2                   | 62.2                 | 100                  |
| 1992-93 | 17.8    | 15.1                   | 67.0                 | 100                  |
| 1993-94 | 18.9    | 14.4                   | 66.7                 | 100                  |
| 1994-95 | 18.6    | 14.5                   | 66.9                 | 100                  |
| 1995-96 | 18.5    | 13.3                   | 68.2                 | 100                  |
| 1996-97 | 18.2    | 12.8                   | 69.0                 | 100                  |

\* Does NOT include non-capital State and Grant funds per semester hour.

## HARPER COLLEGE EQUALIZED ASSESSED VALUATION BY COUNTY

| Levy (1)<br>Year | Cook           | Kane       | Lake        | McHenry     | Total (2)      |
|------------------|----------------|------------|-------------|-------------|----------------|
| 1967             | 912,872,355    | 9,410,980  | 56,091,365  | 5,479,020   | 983,853,720    |
| 1968             | 1,024,637,885  | 9,704,760  | 59,584,904  | 5,830,140   | 1,099,757,689  |
| 1969             | 1,205,150,879  | 9,764,000  | 68,295,666  | 6,311,830   | 1,289,522,375  |
| 1970             | 1,328,493,845  | 8,841,510  | 69,505,339  | 6,718,620   | 1,413,559,314  |
| 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             | 1,959,935,484  | 10,806,000 | 86,016,123  | 9,076,898   | 2,065,834,505  |
| 1975             | 2,053,473,773  | 11,365,159 | 91,049,476  | 9,908,872   | 2,165,797,280  |
| 1976             | 2,349,089,537  | 11,448,225 | 106,621,325 | 10,948,833  | 2,478,107,920  |
| 1977             | 2,588,145,278  | 11,697,079 | 130,436,610 | 12,231,351  | 2,742,510,318  |
| 1978             | 2,803,922,400  | 12,431,067 | 152,700,196 | 15,370,140  | 2,984,423,803  |
| 1979             | 2,783,881,380  | 13,732,046 | 180,378,734 | 18,878,169  | 2,996,870,329  |
| 1980             | 3,429,169,229  | 16,128,261 | 210,902,047 | 23,228,607  | 3,679,428,144  |
| 1981             | 4,192,564,160  | 17,627,690 | 227,873,468 | 26,692,117  | 4,464,757,435  |
| 1982             | 4,479,364,687  | 18,487,126 | 238,071,691 | 27,483,310  | 4,763,406,814  |
| 1983             | 4,469,862,554  | 16,026,712 | 243,165,764 | 26,612,772  | 4,755,667,802  |
| 1984             | 4,779,265,256  | 15,871,907 | 253,282,510 | 27,572,183  | 5,075,991,856  |
| 1985             | 5,417,450,692  | 15,947,850 | 269,086,882 | 28,796,049  | 5,731,281,473  |
| 1986             | 5,707,599,916  | 16,590,756 | 289,833,072 | 32,594,662  | 6,046,618,406  |
| 1987             | 6,082,969,895  | 19,227,099 | 328,298,957 | 37,314,964  | 6,467,810,915  |
| 1988             | 6,375,520,577  | 21,004,705 | 375,686,130 | 45,028,812  | 6,817,240,224  |
| 1989             | 7,861,901,522  | 20,501,587 | 439,084,763 | 52,882,658  | 8,374,370,530  |
| 1990             | 8,405,574,459  | 23,409,683 | 511,801,980 | 60,332,869  | 9,001,118,991  |
| 1991             | 8,644,078,068  | 25,734,687 | 577,477,010 | 69,941,012  | 9,317,230,777  |
| 1992             | 9,866,570,847  | 30,150,192 | 609,619,575 | 77,547,718  | 10,583,888,332 |
| 1993             | 10,152,119,098 | 32,332,945 | 641,695,870 | 85,103,615  | 10,911,251,528 |
| 1994             | 10,012,855,593 | 34,990,938 | 662,357,664 | 91,394,551  | 10,801,598,746 |
| 1995             | 10,844,801,196 | 36,316,539 | 696,875,910 | 96,583,351  | 11,674,576,996 |
| 1996             | N/A            | 38,869,716 | 733,664,538 | 102,032,222 | N/A            |

(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.

## GRANT PROGRAMS JULY 1, 1997-JUNE 30, 1998

REPORTED AS OF AUGUST 18, 1997

| NAME   | BRIEF DESCRIPTION  | FUNDING SOURCE                | DATES OF OPERATION |
|--|--|-------------------------------|--------------------|
| Project Hope                                   | To create awareness and interest among Hispanic middle and high school students and their parents in pursuing postsecondary education. | IBHE<br>\$34,000              | 09-01-96-08-31-97  |
| Minority Transfer Center                       | To establish a program to encourage minority students to transfer to 4-year institutions.  | IBHE<br>\$68,000              | 09-01-96-08-31-97  |
| Special Populations                            | To provide a broad range of programs and services for disadvantaged students.  | ICCB<br>\$223,335             | 07-01-97-06-30-98  |
| Workforce Preparation Business/Industry        | To provide local economic development in workforce training.   | ICCB<br>\$153,362             | 07-01-97-06-31-98  |
| Workforce Preparation: Education to Careers    | To promote career development and work-based learning.   | ICCB<br>\$147,752             | 07-01-97-06-30-98  |
| Advanced Technology Equipment Grant            | To purchase technological resources for instructional needs.   | ICCB<br>\$150,272             | 09-01-96-08-31-97  |
| Advanced Technology Technology Support         | To provide support for advanced technology.  | ICCB<br>\$105,194             | 07-01-97-06-30-98  |
| Workforce Preparation Student Support Services | To provide support services for students in technical programs.  | ICCB<br>\$84,370              | 07-01-97-06-30-98  |
| Displaced Homemakers                           | To improve advising and job placement for women currently participating in the Women's Program.  | IDL<br>\$59,000               | 07-01-97-06-30-98  |
| Disabled Students Project                      | To provide support services to disabled students.  | DORS<br>\$111,505, \$61,309-M | 10-01-96-09-30-97  |

| NAME                          | BRIEF DESCRIPTION   | FUNDING SOURCE            | DATES OF OPERATION |
|-------------------------------|---|---------------------------|--------------------|
| Work-based Learning           | To create a model program in work-based learning.   | ISBE<br>\$25,000          | 07-01-97-06-30-98  |
| Vocational Administrative     | To provide support for administration of Career Partnership.  | ISBE<br>\$82,531          | 07-01-97-06-30-98  |
| Tech Prep State               | To implement high school/college career programs.   | ISBE<br>\$162,159         | 07-01-97-06-30-98  |
| Tech Prep Federal             | To implement high school/college career programs.   | ISBE<br>\$124,322         | 07-01-97-06-30-98  |
| Perkins IIC                   | To support vocational programs in Districts 211, 214, 220.  | ISBE/Perkins<br>\$303,454 | 07-01-97-06-30-98  |
| Program Improvement           | To support vocational programs in Districts 211, 214, 220.  | ISBE<br>\$60,157          | 07-01-97-06-30-98  |
| Elementary Career Development | To promote career development in elementary and middle schools.   | ISBE<br>\$56,048          | 07-01-97-06-30-98  |
| Agricultural Incentive        | Flow through project from District 220.   | ISBE<br>\$1,443           | 07-01-97-06-30-98  |
| Adult Education Programs      | To support and strengthen adult education programs for grant eligible students and staff development.                     | ISBE<br>\$266,905         | 07-01-97-06-30-98  |
| Single Parent Project         | To provide tuition, classroom materials and transportation for displaced homemakers and single parent heads of household. | ISBE/Perkins<br>\$55,000  | 07-01-97-06-30-98  |
| Sex Equity Project            | Reduce sex bias/sex role stereotyping in the workplace; non-traditional student retention and employment services.        | ISBE/DAVTE<br>\$35,000    | 07-01-97-06-30-98  |

| NAME  | BRIEF DESCRIPTION   | FUNDING SOURCE   | DATES OF OPERATION  |
|---|---|--|---------------------|
| Program Improvement   | For staff and curriculum development in vocational education.   | ISBE/DAVTE<br>\$23,282   | 07-01-97-06-30-98   |
| Title IIC Perkins Grant   | For targeted vocational education projects.   | ISBE/DAVTE<br>\$167,308  | 07-01-97-06-30-98   |
| Tech Prep Grant   | For staff and curriculum development for Tech Prep programs.  | ISBE/DAVTE<br>\$37,678   | 07-01-97-06-30-98   |
| College/High School Partnership for Intermediate Algebra              | To develop and implement an innovative intermediate algebra curriculum  | ISBE<br>\$137,858  | 10-15-96-12-31-97   |
| Improvement of Three Undergraduate Chemistry Courses                  | Obtain permanent equipment for chemistry laboratories.  | NSF<br>\$13,798  | 06-01-96-05-31-98   |
| Northwest Suburban Education to Careers System                        | To establish a system for all area students (grades K-14) for career development and school/work-based preparation. | USDE<br>\$366,418  | 07-01-96-06-30-2001 |
| Great Lakes Outreach Center/Midwest Center for Postsecondary Outreach | To provide technical assistance and outreach to other postsecondary institutions.                                   | USDE/St. Paul Technical College,<br>\$91,214 (first year)<br>(\$272,500 total) | 07-01-97-09-30-98   |
| Trio/Students Services Support  | To provide services to students with disabilities which improve GPA, retention, graduation and transfer.            | USDE<br>\$180,000  | 09-01-97-09-30-98   |

Total Awarded: \$3,563,094

DAVTE: Department of Adult Vocational-Technical Education  
 IBHE: Illinois Board of Higher Education  
 ICCB: Illinois Community College Board  
 IDL: Illinois Department of Labor  
 IDORS: Illinois Department of Rehabilitation Services  
 ISBE: Illinois State Board of Education  
 NSF: National Science Foundation  
 USDE: United States Department of Education  
 M: Matching amount required



## GLOSSARY

### **Cost Center**

A fiscal and accounting entity which is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

### **Credit Hour**

One contact hour (50 minutes) per week based on a 16-week term or a total of 800 minutes per semester.

### **Fiscal Year**

The fiscal year at William Rainey Harper College is July 1 to June 30.

### **Foundation**

The William Rainey Harper College Educational Foundation is a nonprofit, tax-exempt educational corporation organized under Illinois law to receive gifts, grants, loans, bequests and scholarships in behalf of the students, staff or the institution. Gifts received through the Foundation are tax deductible for the donor.

### **Fringe Benefits**

The College provides comprehensive benefits to full-time employees which currently include: health insurance; short and long term disability insurance, dental, earned vacation days, earned sick and personal leave, bereavement or emergency leaves and professional development monies. The specific fringes depend upon the employee group and union contract.

### **Full Time Equivalent (FTE)**

Number of credit hours generated in a semester divided by 15.

### **Fund Balance**

That which is left in a fund at the end of a fiscal year, that may be expressed with a negative or a positive figure.

### **Gifts**

Money received by the College generally from private and/or corporate sources. Used primarily for student financial aid and/or special programs and equipment.

### **Grant**

Money awarded to the College in response to a proposal for specific purposes. Money generally from state or federal sources.

### **Investment Income**

Income to the College derived from the investment of current funds.

### **Organizational Tier Levels**

**Tier 1** activities and units are those engaged in the purpose of providing direct **instruction, public services, and internal entrepreneurial** type activities to students and the community (intended to generate revenues from the public, sufficient to make themselves self-sustaining).

**Tier 2** activities and units are those engaged in the purpose of providing **supervision, management or administration** of Tier 1 activities.

**Tier 3** activities and units are those engaged in for the purpose of providing **supportive services** used internally by any faculty, administrator, or staff member to support Tier 1 functions.

**Tier 4** activities and units are those engaged in the purpose of providing or maintaining the basic **infrastructure** of the College including the purchase and operation of physical facilities, conducting executive administration, providing overall planning, budgeting, and providing for avoidance of or protection from risk of any nature.

#### **Professional Development**

Monies budgeted and set aside to promote the professional development of individual staff and faculty members. Included within the scope of this allowance are: travel, professional dues, course work, conferences, seminars, developmental materials and equipment.

#### **Property Tax**

Compulsory charges levied on real property by the College district for the purpose of funding College operation.

#### **State Appropriations (include supplemental appropriations)**

Revenue to the College derived from a formula established by the State of Illinois.

#### **Supplies and Services**

Any article, material or service which is consumed in use, loses its original shape or appearance with use or is expendable.

#### **Tax Increment Financing (TIF) Illinois**

A governmental body established by the State of Illinois to receive and disburse tax dollars generated as a result of the increase in valuation caused by property improvement and rehabilitation within the College district.

#### **Tuition and Fees**

Revenue to the College derived from payments by students for educational and general purposes.

### **STATE OF ILLINOIS PROGRAM FUNCTION DEFINITIONS**

#### **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.

#### **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 district-wide basis. The President's Office, Business Office, Information Systems and Personnel Services are included in this function. It also includes all equipment, materials, supplies and costs that are necessary to support this function.

#### **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.

**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. Administrative data processing, insurance costs, legal fees, provision for contingencies, scholarships, non-operating expense and tuition chargeback are examples of items included in this area.

**Instruction**

Instruction consists of those activities dealing directly with or aiding in the teaching of students. It includes the activities of the faculty in the baccalaureate-oriented transfer-occupational technical careers, general studies, and remedial and ABE/ASE programs (associate degree credit and certificate credit). It also includes all equipment, materials, supplies, and costs that are necessary to implement the instructional.

**Operation of Plant**

Consists of housekeeping activities necessary in order to keep the physical facilities open and ready to 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 as well as equipment, materials, supplies, and costs that are necessary to support this function.

**Public Service**

The public service function includes the services provided to the general community, governmental agencies, and business and industry for non-credit community education and community service activities. Community education focuses on the individual participant and, thus, requires an individual registration and class completion record-keeping procedure. Community education includes non-credit short courses, professional review classes, workshops, and seminars that provide an educational service to the residents of the community. Community service is a structured activity that provides a beneficial service to the public. Community service focuses on group participation and, thus, does not require an individual registration and completion record-keeping procedure. Community service includes college-sponsored seminars, workshops, forums, lecture series, cultural exhibits and events and consulting services provided through college-operated institutes and centers. (*See ICCB Rule 1501.301.*)

**Student Services**

The student services function provides assistance in the areas of financial aid, admissions and records, health, placement, testing, counseling, and student activities. It includes all equipment, materials, supplies and costs that are necessary to support this function.

**LEGAL BUDGET, FISCAL YEAR 1998**

## SUMMARY OF FISCAL YEAR 1998 BUDGET BY FUND

|  | GENERAL        |                  |                                     | SPECIAL REVENUE          |            |  |
|--|----------------|------------------|-------------------------------------|--------------------------|------------|--|
|  | EDUCATION FUND | MAINTENANCE FUND | PUBLIC BUILDING COMMISSION O&M FUND | RESTRICTED PURPOSES FUND | AUDIT FUND | LIABILITY, PROTECTION, AND SETTLEMENT FUND |
| Beginning Balance                        | 9,491,854      | 4,901,271        |                                     | 536,458                  | 108,047    | 2,225,454                                  |
| Budgeted Revenues                        | 42,065,228     | 9,277,004        |                                     | 5,234,901                | 74,400     | 1,713,000                                  |
| Budgeted Expenditures                    | (44,035,235)   | (10,097,480)     |                                     | (7,903,761)              | (59,500)   | (1,303,830)                                |
| Budgeted Transfers from (to) Other Funds | (49,649)       | -                |                                     | 2,139,929                | -          | -  |
| Budgeted Ending Balance                  | 7,472,198      | 4,080,795        |                                     | 7,527                    | 122,947    | 2,634,624                                  |
| Net Change: Increase/(Decrease)          | (2,019,656)    | (820,476)        | -                                   | (528,931)                | 14,900     | 409,170                                    |

|  | DEBT SERVICE           |  | CAPITAL PROJECTS                             |                             | PROPRIETY FUND             |
|--|------------------------|--|--|-----------------------------|----------------------------|
|  | BOND AND INTEREST FUND | PUBLIC BUILDING COMMISSION RENTAL FUND | OPERATIONS AND MAINTENANCE FUND (Restricted) | BUILDING BOND PROCEEDS FUND | AUXILIARY ENTERPRISES FUND |
| Beginning Balance                        | 1,058,920              | -                                      | 4,183,508                                    | 2,690,359                   | 629,876                    |
| Budgeted Revenues                        | 2,642,000              | -                                      | 1,934,800                                    | 1,095,000                   | 11,863,081                 |
| Budgeted Expenditures                    | (2,458,615)            | -                                      | (4,694,528)                                  | -                           | (11,550,295)               |
| Budgeted Transfers from (to) Other Funds |                        |  |  | (1,528,621)                 | (100)                      |
| Budgeted Ending Balance                  | 1,242,305              | -                                      | 1,423,780                                    | 2,256,738                   | 942,562                    |
| Net Change: Increase/(Decrease)          | 183,385                | -                                      | (2,759,728)                                  | (433,621)                   | 312,686                    |

The Official Budget which is accurately summarized in this document was approved by the Board of Trustees on \_\_\_\_\_.

ATTEST: \_\_\_\_\_  
Secretary, Board of Trustees

## SUMMARY OF FISCAL YEAR 1998 OPERATING REVENUES BY SOURCE (MODIFIED ACCRUAL BASIS)

|                                    | Education<br>Fund | Operations&<br>Maintenance<br>Fund | Public Building<br>Commission Operation<br>and Maintenance Fund | Total Operating<br>Funds |
|------------------------------------|-------------------|------------------------------------|---|--------------------------|
| Local Government                   |                   |                                    |   |                          |
| Current Taxes                      | 19,958,864        | 8,557,444                          |   | 28,516,308               |
| Back Taxes                         | 10,000            | 5,000                              |   | 15,000                   |
| Payment in Lieu of Taxes           | 0                 | 0                                  |   | 0                        |
| Chargeback Revenue                 |                   |                                    |   |                          |
| Non-College Territory              | 0                 | 0                                  |   | 0                        |
| Other Community College            | 180,000           | 0                                  |   | 180,000                  |
| TOTAL LOCAL GOVERNMENT             | 20,148,864        | 8,562,444                          |   | 28,711,308               |
| State Government:                  |                   |                                    |   |                          |
| ICCB Credit Hour Grants            | 6,672,222         | 0                                  |   | 6,672,222                |
| ICCB Equalization Grants           | 0                 | 0                                  |   | 0                        |
| Corporate Personal Property        |                   |                                    |   |                          |
| Replacement Taxes                  | 410,675           | 221,132                            |   | 631,807                  |
| Illinois State Board of Education  | 470,000           | 0                                  |   | 470,000                  |
| Illinois Board of Higher Education | 0                 | 0                                  |   | 0                        |
| Other (List)                       | 15,000            | 0                                  |   | 15,000                   |
| TOTAL STATE GOVERNMENT             | 7,567,897         | 221,132                            |   | 7,789,029                |
| Federal Government:                |                   |                                    |   |                          |
| JTPA (Operating)                   |                   |                                    |   |                          |
| Other: Dept. of Education          | 4,000             |                                    |   |                          |
| TOTAL FEDERAL GOVERNMENT           | 4,000             | 0                                  |   | 4,000                    |
| Student Tuition & Fees             |                   |                                    |   |                          |
| Tuition                            | 12,370,210        | 0                                  |   | 12,370,210               |
| Fees                               | 770,800           | 203,335                            |   | 974,135                  |
| Other (List)                       | 150,000           | 0                                  |   | 150,000                  |
| TOTAL TUITION & FEES               | 13,291,010        | 203,335                            |   | 13,494,345               |
| Other Sources:                     |                   |                                    |   |                          |
| Sales and Service Fees             | 2,000             | 0                                  |   | 0                        |
| Facilities Revenue                 | 0                 | 45,000                             |   | 45,000                   |
| Interest on Investments            | 574,257           | 235,093                            |   | 809,350                  |
| Non-governmental Grants            | 0                 | 0                                  |   | 0                        |
| Other (List)                       | 477,200           | 10,000                             |   | 487,200                  |
| TOTAL OTHER SOURCES                | 1,053,457         | 290,093                            |   | 1,343,550                |
| TOTAL FISCAL YEAR 1998 REVENUE     | 42,065,228        | 9,277,004                          |   | 51,342,232               |

## SUMMARY OF FISCAL YEAR 1998 OPERATING BUDGETED EXPENDITURES

|   | Education Fund    | Operations & Maintenance Fund | Public Building Commission O&M Fund | Total Operating Funds |
|---|-------------------|-------------------------------|-------------------------------------|-----------------------|
| <b>BY PROGRAM</b>                       |                   |                               |                                     |                       |
| Instruction                             | 22,796,097        | 0                             |                                     | 22,796,097            |
| Academic Support                        | 2,700,913         | 0                             |                                     | 2,700,913             |
| Student Services                        | 4,817,709         | 0                             |                                     | 4,817,709             |
| Public Service                          | 181,348           | 0                             |                                     | 181,348               |
| Organized Research                      | 0                 | 0                             |                                     | 0                     |
| Independent Operations                  | 0                 | 0                             |                                     | 0                     |
| Operation & Maint. of Plant             | 0                 | 6,626,502                     |                                     | 6,626,502             |
| General Administration                  | 2,278,629         | 0                             |                                     | 2,278,629             |
| Institutional Support                   | 11,260,539        | 3,470,978                     |                                     | 14,731,517            |
| TRANSFERS                               | 49,649            | 0                             |                                     | 49,649                |
| <b>TOTAL 1997 BUDGETED EXPENDITURES</b> | <b>44,084,884</b> | <b>10,097,480</b>             |                                     | <b>54,182,364</b>     |
| Less Non-operating items*:              |                   |                               |                                     |                       |
| Tuition Chargeback                      | 180,000           | 0                             |                                     | 180,000               |
| Instructional Service Contracts         | 0                 | 0                             |                                     | 0                     |
| <b>ADJUSTED EXPENDITURES</b>            | <b>43,904,884</b> | <b>10,097,480</b>             |                                     | <b>54,002,364</b>     |
| <b>BY OBJECT</b>                        |                   |                               |                                     |                       |
| Salaries                                | 32,606,180        | 3,933,720                     |                                     | 36,539,900            |
| Employee Benefits                       | 4,289,248         | 635,566                       |                                     | 4,924,814             |
| Contractual Services                    | 1,624,559         | 789,769                       |                                     | 2,414,328             |
| General Materials & Supplies            | 3,670,864         | 1,054,152                     |                                     | 4,725,016             |
| Conference & Meeting Expense            | 525,671           | 13,873                        |                                     | 539,544               |
| Fixed Charges                           | 211,194           | 16,763                        |                                     | 227,957               |
| Utilities                               | 0                 | 1,843,951                     |                                     | 1,843,951             |
| Capital Outlay                          | 690,832           | 1,709,686                     |                                     | 2,400,518             |
| Other                                   | 341,687           | 0                             |                                     | 341,687               |
| Provision for Contingency               | 75,000            | 100,000                       |                                     | 175,000               |
| TRANSFERS                               | 49,649            | 0                             |                                     | 49,649                |
| <b>TOTAL 1998 BUDGETED EXPENDITURES</b> | <b>44,084,884</b> | <b>10,097,480</b>             |                                     | <b>54,182,364</b>     |
| Less Non-operating items*:              |                   |                               |                                     |                       |
| Tuition Chargeback                      | 180,000           | 0                             |                                     | 180,000               |
| Instructional Service Contracts         | 0                 | 0                             |                                     | 0                     |
| <b>ADJUSTED EXPENDITURES</b>            | <b>43,904,884</b> | <b>10,097,480</b>             |                                     | <b>54,002,364</b>     |

\*Inter-college expenses that do not generate related local college credit hours are subtracted to allow for statewide comparisons.

## FISCAL YEAR 1998 BUDGET EXPENDITURES (EDUCATION FUND)

## INSTRUCTION

|                              |            |                   |
|------------------------------|------------|-------------------|
| Salaries                     | 20,912,704 |                   |
| Employee Benefits            | 269,916    |                   |
| Contractual Services         | 286,251    |                   |
| General Materials & Supplies | 878,027    |                   |
| Conference & Meeting Expense | 181,630    |                   |
| Fixed Charges                | 17,611     |                   |
| Utilities                    | 0          |                   |
| Capital Outlay               | 249,958    |                   |
| Other                        | 0          | <u>22,796,097</u> |

## ACADEMIC SUPPORT

|                              |           |                  |
|------------------------------|-----------|------------------|
| Salaries                     | 1,768,037 |                  |
| Employee Benefits            | 40,254    |                  |
| Contractual Services         | 100,944   |                  |
| General Materials & Supplies | 611,750   |                  |
| Conference & Meeting Expense | 21,196    |                  |
| Fixed Charges                | 46,732    |                  |
| Utilities                    | 0         |                  |
| Capital Outlay               | 112,000   |                  |
| Other                        | 0         | <u>2,700,913</u> |

## STUDENT SERVICES

|                              |           |                  |
|------------------------------|-----------|------------------|
| Salaries                     | 4,158,192 |                  |
| Employee Benefits            | 97,801    |                  |
| Contractual Services         | 74,626    |                  |
| General Materials & Supplies | 250,119   |                  |
| Conference & Meeting Expense | 124,750   |                  |
| Fixed Charges                | 424       |                  |
| Utilities                    | 0         |                  |
| Capital Outlay               | 5,000     |                  |
| Other                        | 106,797   | <u>4,817,709</u> |

## PUBLIC SERVICE

|                              |         |                |
|------------------------------|---------|----------------|
| Salaries                     | 152,070 |                |
| Employee Benefits            | 6,417   |                |
| Contractual Services         | 578     |                |
| General Materials & Supplies | 7,747   |                |
| Conference & Meeting Expense | 1,146   |                |
| Fixed Charges                | 0       |                |
| Utilities                    | 0       |                |
| Capital Outlay               | 0       |                |
| Other                        | 13,390  | <u>181,348</u> |

## ORGANIZED RESEARCH

|                              |   |          |
|------------------------------|---|----------|
| Salaries                     | - |          |
| Employee Benefits            | - |          |
| Contractual Services         | - |          |
| General Materials & Supplies | - |          |
| Conference & Meeting Expense | - |          |
| Fixed Charges                | - |          |
| Utilities                    | - |          |
| Capital Outlay               | - |          |
| Other                        | - | <u>-</u> |



## FISCAL YEAR 1998 BUDGET EXPENDITURES (EDUCATION FUND)

## INDEPENDENT OPERATIONS

|                              |   |          |
|------------------------------|---|----------|
| Salaries                     | - |          |
| Employee Benefits            | - |          |
| Contractual Services         | - |          |
| General Materials & Supplies | - |          |
| Conference & Meeting Expense | - |          |
| Fixed Charges                | - |          |
| Utilities                    | - |          |
| Capital Outlay               | - |          |
| Other                        | - | <u>-</u> |

## OPERATION AND MAINTENANCE OF PLANT

|                              |   |          |
|------------------------------|---|----------|
| Salaries                     | - |          |
| Employee Benefits            | - |          |
| Contractual Services         | - |          |
| General Materials & Supplies | - |          |
| Conference & Meeting Expense | - |          |
| Fixed Charges                | - |          |
| Utilities                    | - |          |
| Capital Outlay               | - |          |
| Other                        | - | <u>-</u> |

## GENERAL ADMINISTRATION

|                              |           |                  |
|------------------------------|-----------|------------------|
| Salaries                     |           |                  |
| Employee Benefits            | 1,947,773 |                  |
| Contractual Services         | 72,437    |                  |
| General Materials & Supplies | 28,473    |                  |
| Conference & Meeting Expense | 150,566   |                  |
| Fixed Charges                | 76,980    |                  |
| Utilities                    | 2,400     |                  |
| Capital Outlay               | 0         |                  |
| Other                        | 0         |                  |
|                              | 0         | <u>2,278,629</u> |

## INSTITUTIONAL SUPPORT

|                              |           |                   |
|------------------------------|-----------|-------------------|
| Salaries                     |           |                   |
| Employee Benefits            | 3,667,404 |                   |
| Contractual Services         | 3,802,423 |                   |
| General Materials & Supplies | 1,133,687 |                   |
| Conference & Meeting Expense | 1,772,655 |                   |
| Fixed Charges                | 119,969   |                   |
| Utilities                    | 144,027   |                   |
| Capital Outlay               | 0         |                   |
| Other                        | 323,874   |                   |
| Provision for Contingency    | 221,500   |                   |
|                              | 75,000    | <u>11,260,539</u> |

## TRANSFERS

49,649

## GRAND TOTAL

44,084,884

## FISCAL YEAR 1998 BUDGET REVENUES (O&amp;M FUND)

|                                       | REVENUES  | TOTALS                  |
|---------------------------------------|-----------|-------------------------|
| Local Governmental Sources            | 1,207,900 | <u>1,207,900</u>        |
| State Governmental Sources            | 461,900   | <u>461,900</u>          |
| Federal Governmental Sources          | -         | <u>-</u>                |
| Other Sources                         |           |                         |
| Sales and Service Fees                | 0         |                         |
| Facilities Revenue                    | 0         |                         |
| Investment Revenue                    | 265,000   |                         |
| Non-gov't'l. Gifts, Grants & Bequests | 0         |                         |
| Other                                 | 0         | <u>265,000</u>          |
| TRANSFERS                             |           | <u>-</u>                |
| GRAND TOTAL                           |           | <u><u>1,934,800</u></u> |

## FISCAL YEAR 1998 BUDGET EXPENDITURES (O&amp;M FUND)

OPERATIONS AND MAINTENANCE FUND  
(Restricted)

|                                | APPROPRIATIONS | TOTALS                  |
|--------------------------------|----------------|-------------------------|
| INSTRUCTIONAL SUPPORT          |                |                         |
| Salaries                       | 0              |                         |
| Employee Benefits              | 0              |                         |
| Contractual Services           | 612,324        |                         |
| General Materials and Supplies | 0              |                         |
| Fixed Charges                  | 0              |                         |
| Capital Outlay                 | 4,082,204      | <u>4,694,528</u>        |
| GRAND TOTAL                    |                | <u><u>4,694,528</u></u> |

## FISCAL YEAR 1998 BUDGETED EXPENDITURES (O&amp;M FUND)

|                                  | APPROPRIATIONS | TOTALS                   |
|----------------------------------|----------------|--------------------------|
| OPERATION & MAINTENANCE OF PLANT |                |                          |
| Salaries                         | 3,693,834      |                          |
| Employee Benefits                | 25,556         |                          |
| Contractual Services             | 357,263        |                          |
| General Materials & Supplies     | 673,666        |                          |
| Conference & Meeting Expense     | 9,629          |                          |
| Fixed Charges                    | 16,763         |                          |
| Utilities                        | 1,669,691      |                          |
| Capital Outlay                   | 180,100        |                          |
| Other                            | -              | <u>6,626,502</u>         |
| GENERAL ADMINISTRATION           |                |                          |
| Salaries                         | -              |                          |
| Employee Benefits                | -              |                          |
| Contractual Services             | -              |                          |
| General Materials & Supplies     | -              |                          |
| Conference & Meeting Expense     | -              |                          |
| Fixed Charges                    | -              |                          |
| Utilities                        | -              |                          |
| Capital Outlay                   | -              |                          |
| Other                            | -              | <u>-</u>                 |
| INSTITUTIONAL SUPPORT            |                |                          |
| Salaries                         | 239,886        |                          |
| Employee Benefits                | 610,010        |                          |
| Contractual Services             | 432,506        |                          |
| General Materials & Supplies     | 380,486        |                          |
| Conference & Meeting Expense     | 4,244          |                          |
| Fixed Charges                    | -              |                          |
| Utilities                        | 174,260        |                          |
| Capital Outlay                   | 1,529,586      |                          |
| Other                            | -              |                          |
| Provision for Contingency        | 100,000        | <u>3,470,978</u>         |
| TRANSFERS                        |                |                          |
|                                  |                | <u>-</u>                 |
| GRAND TOTAL                      |                | <u><u>10,097,480</u></u> |

# FISCAL YEAR 1998 BUDGETED EXPENDITURES (PUBLIC BUILDING COMMISSION O&M FUND)

## PUBLIC BUILDING COMMISSION OPERATION AND MAINTENANCE FUND

|                                  | APPROPRIATIONS | TOTALS |
|----------------------------------|----------------|--------|
| OPERATION & MAINTENANCE OF PLANT |                |        |
| Salaries                         | -              |        |
| Employee Benefits                | -              |        |
| Contractual Services             | -              |        |
| General Materials & Supplies     | -              |        |
| Conference & Meeting Expense     | -              |        |
| Fixed Charges                    | -              |        |
| Utilities                        | -              |        |
| Capital Outlay                   | -              |        |
| Other                            | -              | -      |
| GENERAL ADMINISTRATION           |                |        |
| Salaries                         | -              |        |
| Employee Benefits                | -              |        |
| Contractual Services             | -              |        |
| General Materials & Supplies     | -              |        |
| Conference & Meeting Expense     | -              |        |
| Fixed Charges                    | -              |        |
| Utilities                        | -              |        |
| Capital Outlay                   | -              |        |
| Other                            | -              | -      |
| INSTITUTIONAL SUPPORT            |                |        |
| Salaries                         | -              |        |
| Employee Benefits                | -              |        |
| Contractual Services             | -              |        |
| General Materials & Supplies     | -              |        |
| Conference & Meeting Expense     | -              |        |
| Fixed Charges                    | -              |        |
| Utilities                        | -              |        |
| Capital Outlay                   | -              |        |
| Other                            | -              |        |
| Provision for Contingency        | -              | -      |
| TRANSFERS                        |                | -      |
| GRAND TOTAL                      |                | -      |

## FISCAL YEAR 1998 BUDGETED REVENUES (BUILDING BONDS PROCEEDS FUND)

|                                       | REVENUES  | TOTALS                  |
|---------------------------------------|-----------|-------------------------|
| Local Governmental Sources            |           |                         |
| Sale of Bonds                         | 1,000,000 |                         |
| Other (Specify)                       | -         | <u>1,000,000</u>        |
| State Governmental Sources            | -         | <u>-</u>                |
| Federal Governmental Sources          | -         | <u>-</u>                |
| Other Sources                         |           |                         |
| Sales and Service Fees                | -         |                         |
| Facilities Revenue                    | -         |                         |
| Investment Revenue                    | 95,000    |                         |
| Non-gov't'l. Gifts, Grants & Bequests | -         |                         |
| Other (Specify)                       | -         | <u>95,000</u>           |
| TRANSFERS                             |           | <u>-</u>                |
| GRAND TOTAL                           |           | <u><u>1,095,000</u></u> |

## FISCAL YEAR 1998 BUDGETED EXPENDITURES (BUILDING BONDS PROCEEDS FUND)

|                                 | APPROPRIATIONS | TOTALS                  |
|---------------------------------|----------------|-------------------------|
| INSTRUCTIONAL SUPPORT           |                |                         |
| Salaries                        | -              |                         |
| Employee Benefits               | -              |                         |
| Contractual Services            | -              |                         |
| General Materials and Supplies  | -              |                         |
| Conference and Meeting Expenses | -              |                         |
| Fixed Charges                   | -              |                         |
| Utilities                       | -              |                         |
| Capital Outlay                  | -              |                         |
| Other (Specify)                 | -              |                         |
| Provision for Contingency       | -              | <u>-</u>                |
| TRANSFERS                       |                | <u>1,528,621</u>        |
| GRAND TOTAL                     |                | <u><u>1,528,621</u></u> |

## FISCAL YEAR 1998 BUDGETED REVENUES (BOND AND INTEREST FUND)

| BOND AND INTEREST FUND      | REVENUES  | TOTALS                  |
|-----------------------------|-----------|-------------------------|
| Local Governmental Sources  |           |                         |
| Current Taxes               | 2,602,000 |                         |
| Back Taxes                  | -         |                         |
| Payment in Lieu of Taxes    | -         |                         |
| Chargeback Revenue          | -         |                         |
| Other (Specify)             | -         | <u>2,602,000</u>        |
| State Sources               |           |                         |
| Corporate Personal Property | -         |                         |
| Replacement Taxes           | -         | <u>-</u>                |
| Other Sources               |           |                         |
| Investment Revenue          | 40,000    |                         |
| Other - Transfers In        | -         | <u>40,000</u>           |
| GRAND TOTAL                 |           | <u><u>2,642,000</u></u> |

## FISCAL YEAR 1998 BUDGETED EXPENDITURES (BOND AND INTEREST FUND)

| BOND AND INTEREST FUND | APPROPRIATIONS | TOTALS                  |
|------------------------|----------------|-------------------------|
| INSTITUTIONAL SUPPORT  |                |                         |
| Bond Principal Retired | 2,325,000      |                         |
| Interest on Bonds      | 346,615        |                         |
| Service Charge         | 6,000          |                         |
| Other (Specify)        | -              | <u>2,677,615</u>        |
| TRANSFERS              |                | <u>(219,000)</u>        |
| GRAND TOTAL            |                | <u><u>2,458,615</u></u> |

## FISCAL YEAR 1998 BUDGETED REVENUES (PUBLIC BUILDING COMMISSION RENTAL FUND)

|                             | REVENUES | TOTALS          |
|-----------------------------|----------|-----------------|
| Local Governmental Sources  |          |                 |
| Current Taxes               | -        |                 |
| Back Taxes                  | -        |                 |
| Payment in Lieu of Taxes    | -        |                 |
| Chargeback Revenue          | -        |                 |
| Other (Specify)             | -        | <u>-</u>        |
| State Sources               |          |                 |
| Corporate Personal Property | -        |                 |
| Replacement Taxes           | -        | <u>-</u>        |
| Other Sources               |          |                 |
| Investment Revenue          | -        |                 |
| Other (Specify)             | -        | <u>-</u>        |
| GRAND TOTAL                 | -        | <u><u>-</u></u> |

## FISCAL YEAR 1998 BUDGETED EXPENDITURES (PUBLIC BUILDING COMMISSION RENTAL FUND)

|                        | APPROPRIATIONS | TOTALS          |
|------------------------|----------------|-----------------|
| INSTITUTIONAL SUPPORT  |                |                 |
| Bond Principal Retired | -              |                 |
| Interest on Bonds      | -              |                 |
| Service Charge         | -              |                 |
| Other (Specify)        | -              | <u>-</u>        |
| TRANSFERS              | -              | <u>-</u>        |
| GRAND TOTAL            | -              | <u><u>-</u></u> |

## FISCAL YEAR 1998 BUDGETED REVENUES (RESTRICTED PURPOSES FUND)

|   | REVENUES  | TOTALS                  |
|---|-----------|-------------------------|
| Local Governmental Sources              | 241,500   | <u>241,500</u>          |
| State Governmental Sources              |           |                         |
| ICCB Special Population Grants          | 223,335   |                         |
| ICCB Workforce Preparation Grants       | 155,000   |                         |
| ICCB Advanced                           | 255,466   |                         |
| ICCB Retirees Health Insurance Grants   | 128,074   |                         |
| ICCB Special Initiative Grants          | 385,484   |                         |
| Department of Rehabilitation Services   | 114,850   |                         |
| SBE - Adult Education                   | -         |                         |
| SBE - Vocational Education              | 1,388,688 |                         |
| Illinois Veteran's Grants               | 500,000   |                         |
| Illinois State Scholarship Commission   | 1,393,000 |                         |
| Other                                   | 280,768   | <u>4,824,665</u>        |
| Federal Governmental Sources            |           |                         |
| Department of Education                 | -         |                         |
| Department of Health and Human Services | -         |                         |
| Job Training Partnership Act            | -         |                         |
| Other Federal Governmental Sources      | 31,000    | <u>31,000</u>           |
| Other Sources                           |           |                         |
| Student Tuition and Fees                | 7,150     |                         |
| Sales and Service Fees                  | -         |                         |
| Facilities Revenue                      |           |                         |
| Investment Revenue                      | -         |                         |
| Non-govt'l. Gifts, Grants and Bequests  | -         |                         |
| Other Revenue                           | 130,586   | <u>137,736</u>          |
| TRANSFERS                               |           | <u>2,139,929</u>        |
| GRAND TOTAL                             |           | <u><u>7,374,830</u></u> |



## FISCAL YEAR 1998 BUDGETED EXPENDITURES (RESTRICTED PURPOSES FUND)

|                              | APPROPRIATIONS | TOTALS    |
|------------------------------|----------------|-----------|
| INSTRUCTION                  |                |           |
| Salaries                     | 436,990        |           |
| Employee Benefits            | 35,690         |           |
| Contractual Services         | 133,500        |           |
| General Materials & Supplies | 38,112         |           |
| Conference & Meeting Expense | 10,772         |           |
| Fixed Charges                | -              |           |
| Utilities                    | 150            |           |
| Capital Outlay               | 16,950         |           |
| Other                        | 576,790        | 1,248,954 |
| ACADEMIC SUPPORT             |                |           |
| Salaries                     | -              |           |
| Employee Benefits            | -              |           |
| Contractual Services         | -              |           |
| General Materials & Supplies | 900            |           |
| Conference & Meeting Expense | 6,250          |           |
| Fixed Charges                | -              |           |
| Utilities                    | -              |           |
| Capital Outlay               | 255,466        |           |
| Other                        | 60,960         | 323,576   |
| STUDENT SERVICES             |                |           |
| Salaries                     | 188,028        |           |
| Employee Benefits            | 2,364          |           |
| Contractual Services         | 7,000          |           |
| General Materials & Supplies | 20,500         |           |
| Conference & Meeting Expense | 7,600          |           |
| Fixed Charges                | -              |           |
| Utilities                    | -              |           |
| Capital Outlay               | 17,100         |           |
| Other                        | 1,893,000      | 2,135,592 |
| PUBLIC SERVICE               |                |           |
| Salaries                     | 368,011        |           |
| Employee Benefits            | 6,911          |           |
| Contractual Services         | 25,179         |           |
| General Materials & Supplies | 36,631         |           |
| Conference & Meeting Expense | 14,085         |           |
| Fixed Charges                | 2,500          |           |
| Utilities                    | 500            |           |
| Capital Outlay               | 1,800          |           |
| Other                        | 1,044,049      | 1,499,666 |
| ORGANIZED RESEARCH           |                |           |
| Salaries                     | -              |           |
| Employee Benefits            | -              |           |
| Contractual Services         | -              |           |
| General Materials & Supplies | -              |           |
| Conference & Meeting Expense | -              |           |
| Fixed Charges                | -              |           |
| Utilities                    | -              |           |
| Capital Outlay               | -              |           |
| Other                        | -              |           |

## FISCAL YEAR 1998 BUDGETED EXPENDITURES (RESTRICTED PURPOSES FUND)

|                                    | APPROPRIATIONS | TOTALS                  |
|------------------------------------|----------------|-------------------------|
| INDEPENDENT OPERATIONS             |                |                         |
| Salaries                           | -              |                         |
| Employee Benefits                  | -              |                         |
| Contractual Services               | -              |                         |
| General Materials & Supplies       | -              |                         |
| Conference & Meeting Expense       | -              |                         |
| Fixed Charges                      | -              |                         |
| Utilities                          | -              |                         |
| Capital Outlay                     | -              |                         |
| Other                              | -              | <u>-</u>                |
| OPERATION AND MAINTENANCE OF PLANT |                |                         |
| Salaries                           | -              |                         |
| Employee Benefits                  | -              |                         |
| Contractual Services               | -              |                         |
| General Materials & Supplies       | -              |                         |
| Conference & Meeting Expense       | -              |                         |
| Fixed Charges                      | -              |                         |
| Utilities                          | -              |                         |
| Capital Outlay                     | -              |                         |
| Other                              | -              | <u>-</u>                |
| GENERAL ADMINISTRATION             |                |                         |
| Salaries                           | -              |                         |
| Employee Benefits                  | -              |                         |
| Contractual Services               | -              |                         |
| General Materials & Supplies       | -              |                         |
| Conference & Meeting Expense       | -              |                         |
| Fixed Charges                      | -              |                         |
| Utilities                          | -              |                         |
| Capital Outlay                     | -              |                         |
| Other                              | -              | <u>-</u>                |
| INSTITUTIONAL SUPPORT              |                |                         |
| Salaries                           | -              |                         |
| Employee Benefits                  | 117,349        |                         |
| Contractual Services               | 978,624        |                         |
| General Materials & Supplies       | 100,000        |                         |
| Conference & Meeting Expense       | -              |                         |
| Fixed Charges                      | -              |                         |
| Utilities                          | -              |                         |
| Capital Outlay                     | 1,500,000      |                         |
| Other                              | -              |                         |
| Provision for Contingency          | -              |                         |
| Financial Aid                      | -              | <u>2,695,973</u>        |
| TRANSFERS                          |                |                         |
|                                    |                | <u>-</u>                |
| GRAND TOTAL                        |                | <u><u>7,903,761</u></u> |

## FISCAL YEAR 1998 BUDGETED REVENUES (AUDIT FUND)

|                            | REVENUES | TOTALS               |
|----------------------------|----------|----------------------|
| Local Governmental Sources |          |                      |
| Current Taxes              | 74,400   |                      |
| Back Taxes                 | -        |                      |
| Payment in Lieu of Taxes   | -        |                      |
| Chargeback Revenue         | -        |                      |
| Other (Specify)            | -        | <u>74,400</u>        |
| Other Sources              |          |                      |
| Investment Revenue         | -        |                      |
| Other (Specify)            | -        | -                    |
| GRAND TOTAL                |          | <u><u>74,400</u></u> |

## FISCAL YEAR 1998 BUDGETED EXPENDITURES (AUDIT FUND)

|                       | APPROPRIATIONS | TOTALS               |
|-----------------------|----------------|----------------------|
| INSTITUTIONAL SUPPORT |                |                      |
| Contractual services  | 59,500         |                      |
| Other (Specify)       | -              | <u>59,500</u>        |
| GRAND TOTAL           |                | <u><u>59,500</u></u> |

## FISCAL YEAR 1998 BUDGETED REVENUES (LIABILITY, PROTECTION, AND SETTLEMENT FUND)

|                            | REVENUES  | TOTALS                  |
|----------------------------|-----------|-------------------------|
| Local Governmental Sources |           |                         |
| Current Taxes              | 1,633,000 |                         |
| Back Taxes                 | -         |                         |
| Payment in Lieu of Taxes   | -         |                         |
| Chargeback Revenue         | -         |                         |
| Other (Specify)            | -         | <u>1,633,000</u>        |
| Other Sources              |           |                         |
| Investment Revenue         | 80,000    |                         |
| Other (Specify)            | -         | <u>80,000</u>           |
| GRAND TOTAL                |           | <u><u>1,713,000</u></u> |

## FISCAL YEAR 1998 BUDGETED EXPENDITURES (LIABILITY, PROTECTION, AND SETTLEMENT FUND)

|                       | APPROPRIATIONS | TOTALS                  |
|-----------------------|----------------|-------------------------|
| INSTITUTIONAL SUPPORT |                |                         |
| Employee Benefits     | 699,088        |                         |
| Fixed Charges         | 444,742        |                         |
| Other (Specify)       | 160,000        | <u>1,303,830</u>        |
| GRAND TOTAL           |                | <u><u>1,303,830</u></u> |

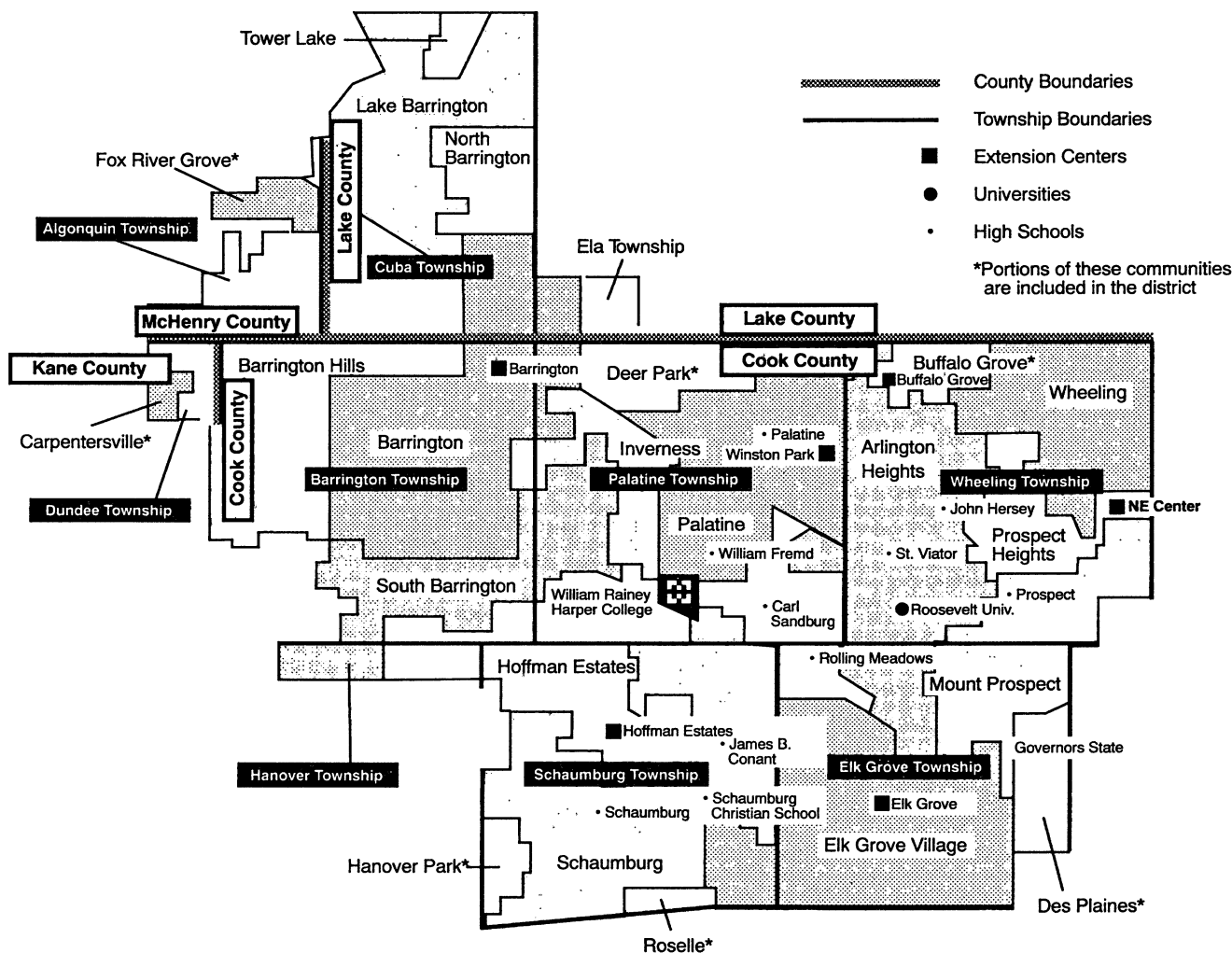
## FISCAL YEAR 1998 BUDGETED REVENUES (AUXILIARY ENTERPRISES FUND)

|  | REVENUES  | TOTALS                   |
|--|-----------|--------------------------|
| Student Tuition and Fees                       | 4,885,095 |                          |
| Sales and Service Fee Sources                  | 6,721,986 |                          |
| Investment Revenue Sources                     | 10,000    |                          |
| Nongovernmental Gifts, Grants and Bequests Sol | -         |                          |
| Other Sources                                  | 246,000   | <u>11,863,081</u>        |
| TRANSFERS                                      |           | <u>-</u>                 |
| GRAND TOTAL                                    |           | <u><u>11,863,081</u></u> |

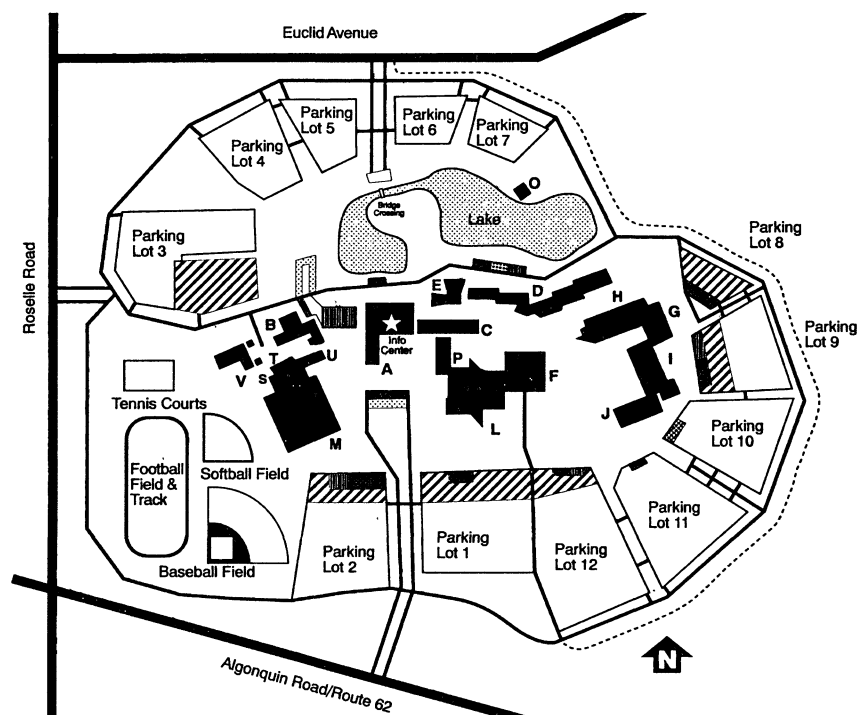
## FISCAL YEAR 1998 BUDGETED EXPENDITURES (AUXILIARY ENTERPRISES FUND)

|                              | APPROPRIATIONS | TOTALS                   |
|------------------------------|----------------|--------------------------|
| STUDENT SERVICES             |                |                          |
| Salaries                     | 256,316        |                          |
| Employee Benefits            | 3,652          |                          |
| Contractual Services         | 8,200          |                          |
| General Materials & Supplies | 20,319         |                          |
| Conference & Meeting Expense | 7,737          |                          |
| Fixed Charges                | -              |                          |
| Utilities                    | -              |                          |
| Capital Outlay               | -              |                          |
| Other                        | -              | <u>296,224</u>           |
| PUBLIC SERVICE               |                |                          |
| Salaries                     | 3,030,656      |                          |
| Employee Benefits            | 32,160         |                          |
| Contractual Services         | 768,065        |                          |
| General Materials & Supplies | 874,756        |                          |
| Conference & Meeting Expense | 109,784        |                          |
| Fixed Charges                | 31,620         |                          |
| Utilities                    | -              |                          |
| Capital Outlay               | 854,122        |                          |
| Other                        | 100            | <u>5,701,263</u>         |
| INDEPENDENT OPERATIONS       |                |                          |
| Salaries                     | 1,058,165      |                          |
| Employee Benefits            | 17,470         |                          |
| Contractual Services         | 60,850         |                          |
| General Materials & Supplies | 3,723,648      |                          |
| Conference & Meeting Expense | 10,000         |                          |
| Fixed Charges                | 9,150          |                          |
| Utilities                    | -              |                          |
| Capital Outlay               | 81,620         |                          |
| Other                        | 256,996        | <u>5,217,899</u>         |
| INSTITUTIONAL SUPPORT        |                |                          |
| Salaries                     | 37,011         |                          |
| Employee Benefits            | 297,898        |                          |
| Contractual Services         | -              |                          |
| General Materials & Supplies | -              |                          |
| Conference & Meeting Expense | -              |                          |
| Fixed Charges                | -              |                          |
| Utilities                    | -              |                          |
| Capital Outlay               | -              |                          |
| Other                        | -              |                          |
| Provision for Contingency    | -              |                          |
| Financial Aid                | -              | <u>334,909</u>           |
| TRANSFERS                    |                | <u>100</u>               |
| GRAND TOTAL                  |                | <u><u>11,550,395</u></u> |

# COMMUNITY COLLEGE DISTRICT 512



## CAMPUS OF HARPER COLLEGE

**Campus Buildings**

- A** College Center
- B** Public Safety, Physical Plant Office
- C** Art, Community and Program Services, Seniors Programs
- D** Mathematics and Science Lecture-Demonstration Center
- F** Learning Resources Center
- G** Vocational Technology Shops and Laboratories
- H** Vocational Technology Shops and Laboratories and CAD and Manufacturing Center
- I** Business, Social Science, and Vocational Education
- J** Business, Social Science, and Vocational Education
- L** Liberal Arts (1/94)
- M** Physical Education, Athletics and Recreation
- O** Observatory
- P** Music Building, Women's Center
- S** Publications and Communication Services
- T** Roads and Grounds Shop, Park Management
- U** Art Studio
- V** Park Management, Greenhouse

**Parking**

|                  |                   |  |
|------------------|-------------------|--|
| Student          | Administrators    | Buildings, Roads and Athletic Structures |
| Medical/Handicap | Faculty and Staff | Bicycle Path                             |
| Visitors         | Dental Hygiene    |  |

# College Plan and Budget: 1998-99



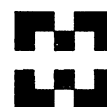
Joan Young BT 2:30  
PUB

WILLIAM RAINEY HARPER COLLEGE

COLLEGE PLAN AND BUDGET

98

99



**William Rainey Harper College  
Palatine, Illinois**

**1998–1999  
College Plan and Budget**

William Rainey Harper College is one of forty-nine (49) community colleges in the state of Illinois. It has a full time equivalent (FTE) around 8,000 and produces about 248,600 credit hours per year. The staff has 648 full-time employees which include 220 faculty. This makes Harper the third largest community college in the state.

Harper is a comprehensive community college which offers transfer curriculum, occupational training, adult enrichment classes and variety of other community services. The Corporate Services Department provides customized training throughout the district. The College offers certificates and associate degrees in a wide range of program areas.

The college district is located in the northwest suburbs of Chicago. The 200-acre campus is located in Palatine, with Northeast Center facilities in Prospect Heights.

The Appendix includes a listing of the programs and services offered by Harper in addition to maps of the main campus and each of the extension centers.

#### HARPER COLLEGE BOARD OF TRUSTEES

Palatine: Richard C. Kolze, Chair

Arlington Heights: Patrick Botterman

Buffalo Grove: Leon Shure

Palatine: Barbara Barton; Judith Hess; Kris Howard, Vice-chair

Rolling Meadows: Robert Valadez, Student Trustee

Tower Lakes: Richard F. Gillette



**Harper College...more than you ever thought possible!**

It is the policy of Harper College not to discriminate on the basis of race, color, religion, sex, age, marital status, national origin, ancestry or physical or mental handicap or unfavorable discharge from the military in its educational programs, activities or employment.

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August 1998

Dear Colleagues,

As the new President of Harper College, I am pleased to present my first budget for the Fiscal Year 1998-99. This budget is a supporting document to the newly developed Strategic Long Range Plan, which was approved by the Board of Trustees at their June, 1998 meeting. The Strategic Long Range Plan is our road map for the next three years. I have also presented to the Board an Annual Plan, which is our road map for FY 1998-99 and most directly related to this budget. These three documents together give a collective view of our educational and financial plan for next year.

The College has had two years of planned deficits prior to my arrival. In the process of my selection as a successor to President Thompson, I was very clear that I would provide leadership in developing a balanced budget. This balance of revenue and expenses has been achieved in the education fund (01) and I want to thank the entire College community who worked diligently to bring this fiscal achievement to reality.

The general focus for next year is detailed in the Strategic Long Range Plan priorities section and in the Annual Plan and include:

1. A 2% growth in credit enrollment.
2. A thorough review of the curriculum portfolio and the design of a more dynamic curriculum to meet community and student needs.
3. Increased partnerships with business and industry
4. A "clean up" and "fix up" of the campus. This includes painting and repair inside and improving the existing appearance through new signage, improved landscaping and new or repaired parking lots/roads.
5. The pursuit of a bond referendum in the spring of 1999 for over a \$124,800,000 to renovate five existing buildings and to construct a state of the art Science and Technology Center and a Culinary and Hospitality Center.

The faculty and staff of Harper College are our most important resource. To that end, this budget reflects a new and improved medical program for all employees and enhanced payments to the state retirement system for retirees medical insurance. Similar pay increases of 4% were given to all employee groups. The 4% is distributed to employees using the various employee group salary schedules. Harper, like other community colleges, is now 30 years old and facing a plethora of retirements of both faculty and staff. This budget also includes the early retirement benefits being paid to faculty and staff as they move to a new chapter in their lives.

The College expects to break ground during this fiscal year on a \$13,000,000 Performing Arts Center and Conference Center, both jointly funded by the College and the State of Illinois. This project has been in the planning stages for 10 years.

I expect this coming year to be both busy and exciting. I look forward to working with the College community and the Harper District Community in preparation for the opportunities inherent in the 21st century.

Sincerely,



Robert Breuder

# Strategic Long Range Plan







## PLANNING AT HARPER COLLEGE

By a process of strategic long range planning, an institution defines its philosophy, mission, vision, goals and tasks. A Strategic Long Range Plan (SLRP) is the outcome of this process. Written for the College community, the SLRP serves as a road map to guide the delivery of programs and services in the context of community and organizational resources. With the approval of the Board of Trustees, this plan is set for implementation over the next three years. Therefore, the purpose of this document is to communicate to the Harper community a starting point for comprehensive long range planning.

Over the last eight years, the College has been guided by a document known as "Our Preferred Future." Components of this statement allowed the College to address a number of important technological, social and educational challenges. Planning efforts became disjointed and portions of the College began to make plans independent from one another. The requirements of emerging technology, space deficiencies, drifting enrollment, turnover in faculty and changing relationships with the corporate community have forced the College to examine its programs, services and methods of operating. As indicated by the North Central Association self study and report, these changes needed to be addressed by a more effective integration of planning with budgeting and operations.

There has been a call for the integration of a planning process and a plan that would give the College a look at the direction, progress and needs of the institution. In the Fall of 1997, while recognizing a long history of planning at the College, the Board of Trustees approved a policy on planning that asked for the establishment of a comprehensive strategic plan for Board approval. This need was supported by the institutional self study and the NCA evaluation team report. Both identified the need for integration of all levels of planning and better communication to the College community of institutional goals and their accomplishment.

In February, 1998 a new president was hired with a mandate to establish a comprehensive long range plan for the College. Aware that a number of elements of a comprehensive plan were already in place (e.g. institutional priorities, area goals, divisional plans, unit plans, a technology plan and space study), President Breuder charged the President's Council to prepare a draft of a comprehensive strategic long range plan for 1998-2001. The plan was to contain: (1) statements of philosophy, mission and vision, (2) a determination of strengths, weaknesses, opportunities and threats, (3) one year institutional priorities and (4) area goals and tasks to be covered in three years. The Dean of Strategic Planning coordinated the assembly of current planning documents, reports and community studies. The President's Council then drafted this document. In order to have a plan for 1998-99 by June 30, it was necessary for the President's Council to publish a first version for College community review.

## DESCRIPTION OF HARPER'S DISTRICT

District 512, Harper College service area, includes Arlington Heights, Barrington, Barrington Hills, Buffalo Grove\*, Carpentersville\*, Deer Park\* Des Plaines\*, Elk Grove Village, Fox River Grove\*, Hanover Park\*, Hoffman Estates, Inverness, Lake Barrington, Mount Prospect, North Barrington, Palatine, Prospect Heights, Rolling Meadows, Roselle\*, Schaumburg, South Barrington, Tower Lakes and Wheeling.

The community served by the College is well educated, affluent, (average family income \$65,755), and well established. Seventy percent of the employed district residents work in professional occupations.

**TABLE I**  
**POPULATION GROWTH ILLINOIS, N.E. ILLINOIS, COOK COUNTY, AND**  
**AREAS IN HARPER DISTRICT**

| AREA              | 1980       | 1990       | #change  | % change |
|-------------------|------------|------------|----------|----------|
| Illinois          | 11,426,518 | 11,430,602 | 4,084    | 0.04     |
| NE Illinois       | 7,103,624  | 7,261,176  | 157,552  | 2.20     |
| Cook County       | 5,253,655  | 5,105,067  | -148,588 | -2.80    |
| Chicago           | 3,005,072  | 2,783,726  | -221,346 | -7.30    |
| Arlington Heights | 66,116     | 75,460     | 9344     | 14.10    |
| Barrington        | 9,029      | 9,504      | 475      | 5.20     |
| Barrington Hills  | 3,631      | 4,202      | 571      | 15.70    |
| Buffalo Grove*    | 22,230     | 36,427     | 14,197   | 63.90    |
| Carpentersville*  | 23,272     | 23,049     | -223     | -0.96    |
| Deer Park*        | 1,368      | 2,887      | 1,519    | 111.00   |
| Des Plaines*      | 53,568     | 53,223     | -345     | -0.64    |
| Elk Grove Village | 28,907     | 33,429     | 4,522    | 15.60    |
| Fox River Grove*  | 2,515      | 3,551      | 1,036    | 41.20    |
| Hanover Park*     | 28,850     | 32,895     | 4,068    | 14.10    |
| Hoffman Estates   | 37,272     | 46,561     | 9,289    | 24.90    |
| Inverness         | 4,046      | 6,503      | 2,457    | 60.70    |
| Lake Barrington   | 2,320      | 3,855      | 1,535    | 66.10    |
| Mount Prospect    | 52,634     | 54,259     | 534      | 0.01     |
| North Barrington  | 1,475      | 1,787      | 312      | 21.10    |
| Palatine          | 32,166     | 39,253     | 7,087    | 22.00    |
| Prospect Heights  | 11,808     | 15,239     | 3,431    | 29.10    |
| Rolling Meadows   | 20,167     | 22,591     | 2,424    | 12.00    |
| Roselle*          | 16,948     | 20,099     | 3,871    | 22.80    |
| Schaumburg        | 53,305     | 68,586     | 15,281   | 28.70    |
| South Barrington  | 1,168      | 2,936      | 1768     | 151.30   |
| Tower Lakes       | 1,177      | 1,333      | 156      | 13.20    |
| Wheeling          | 23,266     | 29,911     | 6,645    | 28.60    |

<sup>1</sup>N.E. Illinois includes Cook, DuPage, Kane, Lake, McHenry and Will Counties.

\* Portions of these communities are included in the district

The total district population, according to the 1990 census, is 587,546. As shown in Table I, the population in Harper's service region has grown considerably during the past decade. For example, between 1980 and 1990, the number of residents in Palatine increased by 22 percent. Schaumburg's population jumped from 53,305 in 1980 to 68,586 in 1990, an increase of 29%. During the same twenty-year period, the state of Illinois, northern Illinois, Cook County, and Chicago changed at rates of .03%, .02%, -0.03 and -0.07% respectively.

While the population remains predominately white, the minority populations are increasing. Among the minority groups Asians are the largest group, and Hispanics are the fastest growing group.

**TABLE II**  
**POPULATION BY RACE & ETHNICITY**  
**1990 CENSUS**

|                   | WHITE          | BLACK        | AM. IND    | ASIAN         | HISPANIC      | OTHER         |
|-------------------|----------------|--------------|------------|---------------|---------------|---------------|
| Arlington Heights | 70,124         | 467          | 49         | 2,755         | 1,447         | 618           |
| Barrington        | 9,204          | 15           | 9          | 119           | 138           | 19            |
| Barrington Hills  | 4,021          | 7            | 1          | 116           | 42            | 15            |
| Buffalo Grove     | 33,756         | 366          | 24         | 1,566         | 585           | 130           |
| Carpentersville   | 17,878         | 966          | 60         | 265           | 1,809         | 2,071         |
| Deer Park         | 2,750          | 38           | 0          | 74            | 25            | 0             |
| Des Plaines       | 46,919         | 304          | 51         | 2,408         | 2,186         | 1,355         |
| Elk Grove Village | 29,692         | 261          | 32         | 2,245         | 941           | 258           |
| Fox River Grove   | 3,409          | 9            | 4          | 30            | 83            | 16            |
| Hanover Park      | 25,667         | 1,176        | 66         | 2,343         | 2,559         | 1,084         |
| Hoffman Estates   | 38,950         | 1,298        | 82         | 3,674         | 1,752         | 805           |
| Inverness         | 6,126          | 20           | 3          | 265           | 74            | 15            |
| Lake Barrington   | 3,777          | 9            | 5          | 35            | 27            | 2             |
| Mount Prospect    | 45,722         | 559          | 62         | 3,376         | 3,419         | 1,121         |
| North Barrington  | 1,708          | 20           | 0          | 19            | 39            | 1             |
| Palatine          | 36,177         | 367          | 41         | 1,242         | 854           | 572           |
| Prospect Heights  | 12,178         | 232          | 10         | 618           | 1,264         | 937           |
| Rolling Meadows   | 18,928         | 348          | 29         | 755           | 2,036         | 495           |
| Roselle           | 18,193         | 228          | 23         | 1,103         | 445           | 107           |
| Schaumburg        | 61,156         | 1,487        | 32         | 3,765         | 1,649         | 491           |
| South Barrington  | 2,637          | 26           | 0          | 260           | 13            | 0             |
| Tower Lakes       | 1,305          | 4            | 0          | 11            | 10            | 3             |
| Wheeling          | 25,512         | 475          | 48         | 1,351         | 1,504         | 1,021         |
| <b>TOTAL</b>      | <b>515,789</b> | <b>8,688</b> | <b>631</b> | <b>28,395</b> | <b>22,901</b> | <b>11,142</b> |

## EMPLOYMENT WORKFORCE

According to NIPC (Northeastern Illinois Planning Commission), total employment in the six-county region increased by 21 percent between 1970 and 1990. Suburban employment, however, increased by 80 percent while employment in the city of Chicago declined by 21 percent. The business environment of the Harper district is described by American Demographics magazine as one of the "richest and promising markets in the country."<sup>2</sup> The district includes two of the twenty largest job centers in the United States. The greater Schaumburg area has 193,396 employees and the outer O'Hare area has 141,651 employees. The district includes the second largest concentration of electronics firms and graphics business in the country.

As depicted in Table III the services industry with 134,199 employees accounts for 40 percent of the work force in the district. Retail trade employs close to 16 percent of the work force while 26 percent of the work force is employed in the construction, manufacturing, finance, insurance, and real estate industry.

**TABLE III**  
**HARPER DISTRICT EMPLOYMENT STATUS BY INDUSTRY**  
**JANUARY 1997**

| INDUSTRY                         | # OF BUSINESSES | # OF EMPLOYEES | % EMPLOYED |
|----------------------------------|-----------------|----------------|------------|
| Construction                     | 2,723           | 21,963         | 8.8        |
| Manufacturing                    | 2,722           | 87,590         | 8.8        |
| Services                         | 12,162          | 134,199        | 39.4       |
| Retail trade                     | 4,914           | 62,079         | 15.9       |
| Finance, Insurance & Real Estate | 2,707           | 35,296         | 8.8        |
| Other                            | 5,608           | 77,013         | 18.3       |
| <b>TOTAL</b>                     | <b>30,836</b>   | <b>418,140</b> | <b>100</b> |

As a whole the region has a very low unemployment rate. The unemployment rate in Harper's immediate service area ranges between 2.6 and 2.8 percent. According to forecasts by NIPC, employment in the region is expected to grow at a much faster rate.

**TABLE IV**  
**UNEMPLOYMENT RATES BY COUNTY IN NORTHEASTERN ILLINOIS**

| COUNTY      | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 |
|-------------|------|------|------|------|------|------|------|
| Cook        | 6.7% | 7.6% | 8.0% | 8.0% | 6.1% | 5.6% | 5.5% |
| DuPage      | 3.7% | 4.8% | 5.2% | 5.2% | 5.2% | 3.4% | 3.4% |
| Kane        | 5.5% | 7.2% | 7.6% | 6.9% | 6.9% | 4.9% | 4.9% |
| Lake        | 4.2% | 5.4% | 5.8% | 5.8% | 5.8% | 4.0% | 4.0% |
| McHenry     | 5.0% | 6.3% | 6.5% | 6.1% | 6.1% | 4.0% | 4.0% |
| Will        | 6.1% | 7.7% | 7.9% | 7.3% | 7.3% | 5.2% | 5.2% |
| NE Illinois | 6.0% | 7.0% | 7.4% | 7.3% | 5.6% | 5.1% | 5.0% |

Source: Illinois Department of Employment Security, May 1997

<sup>2</sup>American Demographics, February 1994

## EDUCATION

TABLE V  
LEVEL OF EDUCATION  
POPULATION AGE 25 AND ABOVE

| LEVEL OF EDUCATION              | NUMBER  | PERCENT |
|---------------------------------|---------|---------|
| Less Than 9th Grade             | 14,368  | 4.4     |
| 9th To 12th Grade No Diploma    | 23,125  | 7       |
| High School Graduate            | 81,428  | 24.7    |
| Some College No Degree          | 76,187  | 23.1    |
| Associate/Bachelor's Degree     | 102,557 | 31.1    |
| Graduate Or Professional Degree | 31,824  | 9.7     |

The region has a highly educated population. As Table V shows, almost 87 percent of the district's population age 25 and above are high school graduates. Close to 42 percent have graduated from college.

## INCOME\*

Harper district residents have a higher per capita income (\$57,692) than that reported for the nation as a whole (\$14,948). Less than three percent of families living in the College's district had income below the poverty level.

TABLE VI  
INCOME

| INCOME           | PERCENT       |
|------------------|---------------|
| Less Than 10,000 | 4.2           |
| 10,000-14,999    | 3.4           |
| 15,000-24,999    | 9.8           |
| 25,000-34,999    | 13.9          |
| 35,000-49,999    | 21.2          |
| 50,000-74,999    | 26.1          |
| 75,000-99,000    | 11.3          |
| 100,000 & Over   | 10.0          |
| <b>MEDIAN</b>    | <b>48,059</b> |
| <b>AVERAGE</b>   | <b>57,692</b> |

\*1990 Census Summary. Center for Governmental Studies, Northern Illinois University

## PHILOSOPHY STATEMENT

To provide an outstanding program of higher education for the community it serves is the guiding philosophy of William Rainey Harper College.

Created by a community responsive to contemporary insistence on more education for more of its citizens, the College is determined to meet the educational and career requirements of each student and thus serve the community at large.

The demands of the community are clear. In addition to the specific need for two years of high-quality, transferable college credit, the College recognizes the more general, but no less important, requirement of educating all of its students for a meaningful role in a free and fluid society.

Basic to responsible participation in society is the student's contribution in voting more intelligently, producing more efficiently through the acquisition of a salable 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 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 endeavors to bring the student to a realization of what place he or she can make for himself or herself in today's world and to provide the necessary training for his or her social and personal goals. To this end, the College must provide cultural experiences that will open to the student the heritage of the educated person.

## MISSION STATEMENT

William Rainey Harper College is a comprehensive community college dedicated to providing excellent education at a reasonable cost, promoting personal growth, enriching the community and meeting the needs of a changing world.

In its broad range of offerings, Harper College will

- educate students to assume an active, productive and meaningful role in a free and changing society.
- provide students with the knowledge and experiences required to develop a system of values and the ability to contend with difficult moral choices.
- encourage student success.
- enhance the cultural and economic life of the community.
- lead in individual and community development.
- enable students to recognize the interrelationships of life, education and work.

## COLLEGE OBJECTIVES

Specific objectives of the College are:

1. To provide the first two years of baccalaureate education which will offer students opportunities to pursue liberal arts, sciences and preprofessional curricula designed to prepare those students to transfer to four-year colleges and universities and/or to satisfy individual educational goals;
2. To provide educational opportunities in occupational, vocational, technical and semi-technical fields which will enable students to acquire the skills and knowledge necessary to enter a specific career;
3. To offer appropriate general education opportunities to assist individuals in participating more effectively in a free society as well as providing those individuals with personal and cultural enrichment;
4. To provide opportunities for training, retraining and upgrading of skills in order to facilitate adjustments in a work environment that is undergoing rapid technological change;
5. To provide adult education and remedial instruction;
6. To provide community education, including continuing education designed to meet various individual goals;
7. To provide services designed to support the programs and direction of the institution, including, but not limited to, admissions, counseling, testing, tutoring, placement, financial aid and special assistance for the disadvantaged student;
8. To provide educational resources for the use of students and community residents through learning resources and library services;
9. To provide selected public services which employ the available resources of the College and utilize the talents of faculty and staff in such a manner as to make significant and substantive contributions to the community; and
10. Whenever available, to provide and encourage the use of the College's facilities and services for educational and cultural purposes by community members, under certain provisions and controls established by the College.

## VISION STATEMENT (suggested)

Student Success Through Educational Excellence

## 1998-99 INSTITUTIONAL PRIORITIES

- A. Conduct a comprehensive evaluation of the College's curriculum portfolio and methods of instructional delivery.
- B. Continue implementation and evaluation of the Technology Plan.
- C. Enhance the image and reputation of the College through the development and execution of a comprehensive marketing strategy.
- D. Establish a plan for employee and organizational development.
- E. Evaluate, strengthen and improve the College-wide governance system.
- F. Further develop and implement a College-wide Strategic Long Range Plan.
- G. Identify and/or implement strategies, including recruitment and retention, to reverse the trend in declining credit student enrollment.
- H. Organize and execute a successful capital referendum campaign.
- I. Prepare and administer a balanced budget.
- J. Review and incrementally implement recommendations of North Central Association Accreditation Report.
- K. Complete design and initiate construction of Performing Arts Center and Conference Center.
- L. Identify diversity and global education initiatives for the campus community.
- M. Complete contract negotiations for three employee groups.
- N. Enhance the sense of community within the College.



## INSTITUTIONAL GOALS BY AREA (1998-2001)

### A. ACADEMIC AFFAIRS

1. Review and evaluate the College's overall curriculum portfolio to ensure the number and scope of programs can be effectively managed, the program offerings are up-to-date and responsive to identified local and statewide needs, the offerings are appropriately staffed, and that all programs demonstrate academic quality and overall fiscal soundness.
2. Assess and expand the delivery of instruction and facilities as a response to changing technology and student learning requirements.
3. Effectively manage and expand program resources that enhance our instructional mission.
4. Actively develop business and educational partnerships which promote opportunities for learning, resources development and improved relationships.
5. Encourage enrollment growth by removing program barriers and by supporting marketing strategies.

### B. ADMINISTRATIVE SERVICES

1. Develop clear budget procedures, systems and standards that allow the College to manage its financial resources responsibly.
2. Conduct a College-wide assessment and renovation of all facilities in order to systematically provide a safe, clean and well-maintained educational environment.
3. Provide financial systems that comply with changing state and federal requirements and will provide effective monitoring of financial operations within the College.
4. Provide facility support for future space needs through assessment of program plans, market requirements and emerging opportunities and implementation of current building projects.
5. Secure financial and community support for facilities plans, which define the current needs of the College, to accomplish the College mission.
6. Encourage and support the organizational development through effective policies and systems.
7. Enhance the capability/proficiency of Harper's employees to carry out the College's mission, and establish staff training and development as an institutional strategy.

### C. STUDENT AFFAIRS

1. Continue to articulate the vision of a comprehensive student center and a centralized (one-stop) concept for Student Affairs programs and services.
2. Explore new intervention systems and programs to positively effect retention and success.
3. Continue to solicit appropriate alternative funding and resources. (See IA-1)
4. Create a campus climate which is supportive of cultural differences and respectful of all constituents.
5. Utilize existing College processes to continually evaluate, refine and improve Student Affairs programs and services.
6. Continue to refine procedures to assess student outcomes and Student Affairs effectiveness.
7. Continue to provide the Harper Community with opportunities to enhance its physical, mental, emotional, spiritual and social well-being.
8. Increase enrollment through the implementation of initiatives that will attract additional students.
9. Develop and implement a comprehensive promotional plan in order to enhance the image and reputation of the College.
10. Continue to provide programs which promote a sense of belonging and participation in a collegiate environment.

#### D. TECHNOLOGY AND INFORMATION SYSTEMS

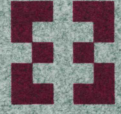
1. Continue to implement and evaluate an ongoing four-year Technology Plan and maintain a state-of-the-art environment.
2. Establish and implement media (voice, video and data) and technology applications to support the needs of academic affairs and the Technology Plan.
3. Provide technology applications to support business and administrative requirements and the Technology Plan.
4. Establish and implement technical support to maintain a robust Network (HCCN) Infrastructure in concert with the Technology Plan and emerging technologies.
5. Ensure that the College will have consistent expertise to support its instructional and administrative activities.
6. Develop collaborative agreements that will provide for the acquisition or sharing of technology and transfer of expertise.
7. Acquire hardware and software tools that will support the College's commitment to continuous improvement.

#### E. INSTITUTIONAL ADVANCEMENT

1. Create a comprehensive, financially independent resource development effort that will be considered a benchmark for community colleges across the nation.
2. Enhance executive management based on strategic planning and supported by valid and reliable research and evaluation data that is integrated into all aspects of College decision-making and operations.
3. Continue to offer a broad array of research, evaluation and decision support services to all units of Harper College.
4. Develop and nurture external relations for the benefit of the College.
5. Examine current progress in identifying institutional effectiveness to monitor the productivity of all aspects of the College.
6. Provide an effective College governance system that is responsive to the needs of all College constituents and encourages effective/efficient deliberation and decision making.

# College Budget





COLLEGE BUDGET



## 1997-98 PLANNING CALENDAR: BUDGET FOR FISCAL YEAR 1998-99

| DATE       | ACTIVITY/TASK DESCRIPTION  | PERSON(S)             |
|------------|--|-----------------------|
| 25-Sep-97  | Board designates persons to prepare tentative budget .....   | Board of Trustees     |
| 7-Oct-97   | VPAS brings proposed budget planning calendar to PC for approval .....                                     | President's Council   |
| 20-Oct-97  | Budget request forms & time line distributed to all areas .....  | VPAS                  |
| 20-Oct-97  | Begin budget planning issues discussions @ dept, div, VP level .....                                       | Fac, Staff, Admin     |
| 20-Oct-97  | Administrators notify employees in their areas regarding CENIQ process .....                               | Administrators        |
| 20-Nov-97  | Individuals submit completed CENIQ forms to deans/directors (forward to IT/US) .....                       | Fac, Staff, Admin     |
| 20-Nov-97  | Enrollment projection completed .....  | EPC                   |
| 21-Nov-97  | College-wide priorities determined .....   | Priorities Workshop   |
| 2-Dec-97   | FY 99 Budget planing assumptions determined .....  | VPs                   |
| 5-Dec-97   | Financial, remodeling and infrastructure (elec., network connections) implications identified .....        | VP Designee/Team      |
| 8-Dec-97   | Areas prioritize hardware, software, capital, etc., for each funding source (by dept, div, VP) .....       | Fac/Staff, Deans, VPs |
| 15-Dec-97  | Deans/directors submit furniture and instructional capital requests to VPs. ....                           | Administrators        |
| 15-Dec-97  | Requests due to VPs: personnel:adv & mkt: short term remodeling (FY 99) .....                              | Fac, Staff, Admin     |
| 19-Dec-97  | Database of CENIQ requests completed; Feedback Summary Report sent to deans .....                          | IT/US                 |
| 20-Jan-98  | VPs complete development and review of revenue projections and budget parameters .....                     | VPs                   |
| 11-Feb-98  | President's Council/Board of Trustees establish budget parameters (line item inc's, capital \$\$, etc.) .. | Pres. Council/Board   |
| 16-Feb-98  | Detailed budget input instructions distributed to all areas .....  | VPAS                  |
| 17-Feb-98  | Budget files opened for input by departments and divisions .....   | IT/AS                 |
| 17-Feb-98  | Budget training begins .....   | IT/CS                 |
| 20-Feb-98  | VPs admin councils determine final priorities following their areas' review and prioritization .....       | VPs Admin Councils    |
| 27-Feb-98  | Budget exception requests due to VPs .....   | Administrators        |
| 10-Mar-98  | President's Council reviews final VP area requests and prioritizes on institutional level .....            | President's Council   |
| 16-Mar-98  | Account managers complete entering FY 99 budget for Funds 01 and 02 .....                                  | Account Managers      |
| 24-Mar-98  | President's Council final review of all funds and requests (Funds 01 and 02) .....                         | President's Council   |
| 15-May-98  | Account managers complete entering FY 99 budget for all other funds .....                                  | Board of Trustees     |
| 23-May-98  | Any approved adjustments to budget made .....  | VPs                   |
| 25-May-98  | Communications Forum review and discussion of budget process .....   | All Administrators    |
| 28-May-98  | Board of Trustees adopts preliminary budget* .....   | Board of Trustees     |
| 29-May-98  | Legal budget posted for public view* .....   | VPAS                  |
| 30-Jun-98  | Public hearing and adoption of the legal budget* .....   | Board of Trustees     |
| 16-Jul-98  | Submit budget to ICCB and counties* .....  | VPAS                  |
| 27-Oct. 98 | Board of Trustees approves estimated levy .....  | Board of Trustees     |
| 26-Nov-98  | Board of Trustees holds tax levy hearing and adopts 1998 tax levy .....                                    | Board of Trustees     |
| 29-Dec-98  | Final day to submit levy to counties .....   | VPAS                  |

\*These steps need to be repeated to amend budget

## HARPER COLLEGE FY 98-99 BUDGET OVERVIEW

The College has a total of nine funds for which it budgets revenue and expense. The total of all funds is \$85,000,000.

### FUND 01 - EDUCATION FUND

The majority of the money is in the education fund which has a balanced budget of \$45,592,657. This represents a 5.3% increase in anticipated revenues and a 3.3% increase in expenditures over last year. The increase in revenue comes from increased property tax and the increase in tuition and fees approved by the Board in February. In order to produce this balanced budget, the Vice Presidents worked closely with their respective staffs and went through the budget line item by line item. This careful review allowed budget reductions throughout the college. For instance, printing, supplies and travel were reduced by \$90,000 in the academic area and equipment was reduced by \$77,000. In addition, across the College seven vacant positions were eliminated, 6 additional vacant positions will not be filled next year and the functions of five other full-time positions will be delivered in new ways. Grants were also carefully reviewed and used to supplement current activities whenever possible. Fringe benefits were carefully calculated and there will be some savings in the medical because of the move to consolidate all of our business with Blue Cross. The saving is not as large as originally anticipated. This budget has an expected increase for medical premiums of 8%. Early retirements were added to this budget in the amount of \$124,000 for actual retirement payments and \$331,900 for enhancements payments. There will be one SURS early retirement at \$82,000.

On the revenue side, the student tuition and fees are up by 11.8% from 13,291,010 to 14,897,419. This is because of the increase in tuition from \$46 to \$50. There was also an increase in the student activity fee and the registration fee and these fees were realigned to flow through the education fund, rather than the trust and agency fund and the operation and maintenance fund. This realignment added \$952,000 in fees to Fund 01; however this represents an increase of only \$175,000 of new dollars to the College as these funds were previously collected in other places. The total projected for student activity fees is \$665,000 and the total projected for registration fees is \$287,000.

New Conference Center and Performing Arts Center – The College is funding the construction phase of the joint project with the state, which is a performing arts center and a conference center, from the Operation and Maintenance fund and the Operation and Maintenance restricted fund. The combined anticipated expense for next year related to this project is \$4,500,000.

### FUND 02 - OPERATION AND MAINTENANCE

The Operation and Maintenance fund of the college will be balanced for the daily expenditures not related to the project described above or the completion of prior year projects. The revenue in this fund will be \$11,165,838. The college anticipates selling bonds next year to finance parking lot and road repair at both the main campus and the Northeast Center. In addition the college will fund the college-wide clean up campaign and new signage which will include new names for the buildings.

This fund will pay for six major items: (1) The day to day operation of the physical plant including all of the utilities. (2) The costs associated with our telephone and network systems. (3) The cost of property related insurances. (4) The costs to purchase non computer, non instructional furniture and equipment. (5) The cost of capital projects. This year the capital projects include a College-wide clean up campaign, an effort to provide better exterior signage for the campus and the buildings, and a project to repair and improve the parking lots and roadways of the campus and the Northeast Center. Finally, some money has been budgeted to complete projects started last year such as Building E renovations. (6) Construction funds for Building W/R.

### FUND 03 – OPERATION AND MAINTENANCE (RESTRICTED) FUND

This fund will pay the costs associated with four major items this year. The fund receives property taxes each year to pay for Life Safety Projects which are approved by the Board of Trustees and the ICCB. Those projects for this year are :

1. Replacement of acoustic baffles in swimming pool area of Wellness and Sports Center (Building M).
2. Automatic door replacement.
3. Instructional Delivery Center (Building E) renovation.
4. Campus sidewalk repair.
5. Cooling tower enclosures.
6. Light fixture replacements.

In addition, a state grant for technology enhancement will be part of this fund and it will be used to fund a portion of the new phone switch.

A state grant for Deferred Maintenance is also part of this fund and it will cover costs associated with the campus cleanup.

Finally, \$2,000,000 has been budgeted for construction costs for Building W/R from this fund.

### FUND 04 – BOND AND INTEREST

This fund receives the property tax dollars for the bond and interest payments. The only expense is the bond and interest payments.

### FUND 05 – AUXILIARY FUND

This fund houses all of the activities which have a more entrepreneurial mission to break even or better. This includes food services, bookstore, corporate services, continuing education and other small items.

### FUND 06 – RESTRICTED FUND

This fund houses all of the revenue and expense of the grants the College receives. In addition the retirees who were funded by the 1996 bond sale are budgeted in this fund and the bond proceeds are part of the fund balance of this fund. Therefore, the \$700,000 in retirees payments are a portion of the deficit showing in this fund. The rest is due to timing of the grants.

### FUND 07 – WORKING CASH

This fund has interest income revenue and this revenue is transferred to other funds to be utilized.

### FUND 11 – AUDIT

This fund receives property tax dollars to support the college audit and audit related expenses. It is anticipated that some audit consulting may be needed and since there is an adequate fund balance, expenses in excess of revenues have been budgeted.

### FUND 12 – LIABILITY AND PROTECTION FUND

This fund receives property taxes as its revenue source, and items related to protecting the College from third party claims are expensed in this fund. Other items defined by state statute are also expensed in this fund. In addition, the College levies separately for Medicare and social security, but adds the property taxes from this levy to this fund and then expenses these items to this fund.

## FINANCIAL ASSUMPTIONS

The College has developed a financial forecasting model which can forecast financial trends into the future. This model has 20 revenue variables and 11 expense variables. Revenue variables are grouped into the three major funding categories of property taxes, state appropriations and tuition and fees. The tuition and fees part of the model is driven by the enrollment projections. The expense variables follow the various objects that the College budgets such as salaries, fringe benefits etc.

This model helps us to see the long range impact of critical decisions we make today and assists us in preparing for the future and for maintaining long range financial stability. This model was used extensively this year. It provides insight to the Board and to the administrative staff. The model is very flexible and numerous assumptions can be input and then the results reviewed, then new assumptions input. For instance, what happens if tuition is raised by \$1, \$2 or \$3? What happens if salaries go up at the rate of inflation, or 1% greater than inflation?

It was from a review of the data and graphs from this model that it became apparent that the College would need to collectively begin to work on interventions on both the revenue and expense side or the College would rapidly use up current resources.

Two major interventions are now in their second year: The first is a four-year tuition plan and the second is a commitment to begin analyzing College functions to reduce full time equivalent staff to a sustainable level.

The four-year tuition plan is based on a concept of "per capita cost." This concept has long been defined by the state of Illinois and is used in calculating out of district and out of state tuition. It seemed natural that it be used as a basis for in district tuition. The goal is that in district tuition be at 20% of per capita cost. Currently, it is at 17.5%. It was clear that reaching the 20% goal would take a number of years to implement, so that it did not put undue financial pressures on the student. The plan now calls for tuition to rise by \$4.00 for each of the next four years. This means tuition will be set at \$50 for fiscal year 1998-99.

Output from the projection model in the form of graphs and charts were shared with the College community to give them a picture of the potential financial future without intervention. The graphs also demonstrated the positive change in the financial future after the new tuition plan was adopted. The use of the model and its output throughout the College begins to develop a common understanding of our financial future which is important to the willingness to implement intervention strategies.

The analyzing of College functions is a second intervention strategy. The outcome of this analysis is threefold; streamline processes, redesign processes; and downsize or eliminate the function. The result of these three outcomes will be to reduce employee FTE/salary costs across the College. This budget incorporates a number of FTE reductions due to this process.



## BOARD BUDGET GUIDELINES

1. The Board recognizes that the impact of tax caps became an economic reality for Harper College in the summer of 1996, when actual tax collections were down \$1,900,000 from the budgeted levels for Fiscal Year 95-96 and the Fiscal Year 96-97 budgeted tax revenues needed to be adjusted down by \$600,000 for the final budget.
2. The Board recognizes the need for its intervention to both increase revenues and to control costs. The Board further recognizes that recreating Harper within the new economic realities will require cooperation and collaboration between and among all of the constituencies to minimize disruption on campus.
3. The Board desires that the administration work with the College community to develop a mechanism to link college priorities to the economic realities and accepts a concept of prioritizing functions of the College and then allowing planned attrition, reorganization and other creative solutions to be the primary cost containment effort.
4. The Board target for the fund balance in each of the operational funds (Education Fund and Operations and Maintenance Fund) of the College is 15 percent. The Board desires to have a balanced budget for day-to-day operational items, but will consider using fund balance for special initiatives that may be proposed and which the Board determines are worthy of this special initiative status.
5. The Board recognizes that the impact of the property tax cap will mean that students will have to assume a larger share of increased expenses than in the past.
6. The Board recognizes that a tuition philosophy which defines the student share is necessary, and has decided that the target should be 20 percent of per capita costs. The Board recognizes that it may take a number of years to attain the minimum goal.
7. The Board recognizes that referendums for capital projects and operating costs may be in the College future.
8. The Board recognizes that continued work with legislators for funding of major capital projects is necessary. The Board will work to seek Harper's fair share of state funds for operations.
9. The Board recognizes that the management of a \$60,000,000 operational funds budget in a dynamic environment is a challenge. The Board expects overall final expenses to be close to budgeted expenses. The Board also expects to be notified about unforeseen significant variations for purposes of approval/disapproval.

Board approved February 27, 1997

## LONG-TERM ENROLLMENT PROJECTIONS: ASSUMPTIONS AND OBSERVATIONS

Two categories of assumptions are used to generate the long-term enrollment projections, demographic and Harper programs/marketing strategies. Each category is discussed below.

### DISTRICT DEMOGRAPHIC ASSUMPTIONS

- The resident adult population will remain level for the next 16 years (to 2014).
- Harper will continue to enroll approximately 30 percent of the high school seniors within the first three years of high school graduation.
- The pool of high school seniors will increase 62 percent (3,000+) by the year 2013 from the 1996 level.
- Full-time enrollment equivalent (FTE) is projected to increase 28% between 1995 and 2013.
- Students under 21 years will continue to remain enrolled at the same rate that they do currently.
- Students 21 years and over will continue to remain enrolled at the same rate they do currently.

### HARPER PROGRAM/MARKETING ASSUMPTIONS

- Full-time and part-time students will continue carrying the same credit load that they carry currently.
- Scheduling of classes will not change substantively.
- Program offerings will increase.
- Marketing efforts will be increased.

### ADDITIONAL ENROLLMENT PROJECTION FACTORS

- Major consideration needs to be given to other factors which will likely influence the enrollment projections over the next decade.
- The demand for workforce training and education programs and services will continue to increase each year due to the rapid rate of technological change and global competitiveness.
- Corporate service related program demands will increase.
- Stability of regional economy.
- The College will continue to support and encourage educational partnerships with business and industry.
- New shifts in careers and workforce mix will have a major impact on enrollment in the occupational and career related areas.
- Federal initiatives such as tax benefit legislation for education and welfare reform legislation will be influential.
- New Illinois Articulation Initiative General Education requirements.
- Corporate training demands will bring more post four-year degree students to the College.
- Educational Services Agreement policies of the College will continue to positively impact outreach to employees in the district.
- Employment base of the district – number of businesses: 30,836; number of employees: 418,140; unemployment rate for northwest suburban area: 2.7% (1996).
- According to NIPC, total employment in the six county region increased by 21% between 1970 and 1990. Suburban employment, however, increased by 80% while employment in the city of Chicago declined by 21%.

## COLLEGE AND ILLINOIS COMMUNITY COLLEGE BOARD

Harper College is one of the 49 colleges that make up the Illinois Community College System. The Illinois Community College Board (ICCB) is the coordinating board of community colleges. ICCB's mission is to "administer the Public Community College in a manner that maximizes the ability of the 40 community college districts to serve their communities, promote cooperation within the system, and accommodate those state of Illinois initiatives that are appropriate for community colleges."

The College's relationship with ICCB revolves around reporting, finance and policy. In the area of reporting, College staff work closely with ICCB staff to prepare and submit the required state reports on a timely basis. The required reports and the reporting due dates are established on a working calendar at the beginning of each fiscal year. Examples of reports include Program review/PQP, term course enrollment data, uniform financial report, and non-credit course enrollment survey.

The policy and finance areas are similar in that both fall within the ICCB's mission of administering the Public Community College Act. The ICCB seeks advice from all its constituent groups in establishing policies necessary to implement state statutes. Bodies such as the Illinois Presidents' Council and Illinois Community College Faculty Association play a significant role in shaping policy.

## ALL FUNDS

|   | EDUCATION<br>(01) | OPERATIONS &<br>MAINTENANCE (02) | O&M<br>RESTRICTED (03) | AUXILIARY<br>ENTERPRISES (05) | BOND &<br>INTEREST (04) |
|---|-------------------|----------------------------------|------------------------|-------------------------------|-------------------------|
| <b>REVENUES</b>                         |                   |                                  |                        |                               |                         |
| Local Government                        | \$ 21,747,594     | \$ 9,149,706                     | \$ 1,207,900           | \$ -                          | \$ 2,493,639            |
| State Government                        | 7,807,160         | 221,132                          | 309,600                | -                             | -                       |
| Federal Government                      | 5,200             | -                                | -                      | -                             | -                       |
| Tuition and Fees                        | 14,897,419        | -                                | -                      | 5,612,237                     | -                       |
| Other Sources                           | 1,135,284         | 65,000                           | 160,000                | 7,430,000                     | 110,000                 |
| Transfers In                            | 550,000           | 1,730,000                        | -                      | 335,000                       | 220,000                 |
| Total Revenue                           | \$ 46,142,657     | \$ 11,165,838                    | \$ 1,677,500           | \$ 13,377,829                 | \$ 2,823,639            |
| <b>EXPENDITURES</b>                     |                   |                                  |                        |                               |                         |
| Instruction                             | \$ 23,128,612     | \$ -                             | \$ -                   | \$ -                          | \$ -                    |
| Academic Support                        | 2,692,249         | -                                | -                      | -                             | -                       |
| Student Service                         | 4,965,704         | -                                | -                      | 901,693                       | -                       |
| Public Service                          | 174,573           | -                                | -                      | 6,224,255                     | -                       |
| Operations & Maintenance                | -                 | 6,341,178                        | -                      | -                             | -                       |
| General Administration                  | 2,298,616         | -                                | -                      | -                             | -                       |
| Institutional Support                   | 11,597,903        | 7,539,660                        | 4,411,487              | 359,977                       | -                       |
| Independent Operations                  | -                 | -                                | -                      | 5,285,941                     | -                       |
| Transfers                               | 1,285,000         | -                                | -                      | 220,000                       | -                       |
| Debt Service                            | -                 | -                                | -                      | -                             | 2,701,425               |
| Total Expenditures                      | \$ 46,142,657     | \$ 13,880,838                    | \$ 4,411,487           | \$ 12,991,866                 | 2,701,425               |
| Revenues Over<br>(Under) Expenditures   | \$ -              | \$ (2,715,000)                   | \$ (2,733,987)         | \$ 385,963                    | \$ 122,214              |
| Projected Fund Balance<br>June 30, 1998 | \$ 12,160,000     | \$ 4,867,101                     | \$ 5,065,000           | \$ 343,202                    | \$ 1,973,486            |
| Projected Fund Balance<br>June 30, 1999 | \$ 12,160,000     | \$ 2,152,101                     | \$ 2,331,013           | \$ 729,165                    | \$ 2,095,700            |

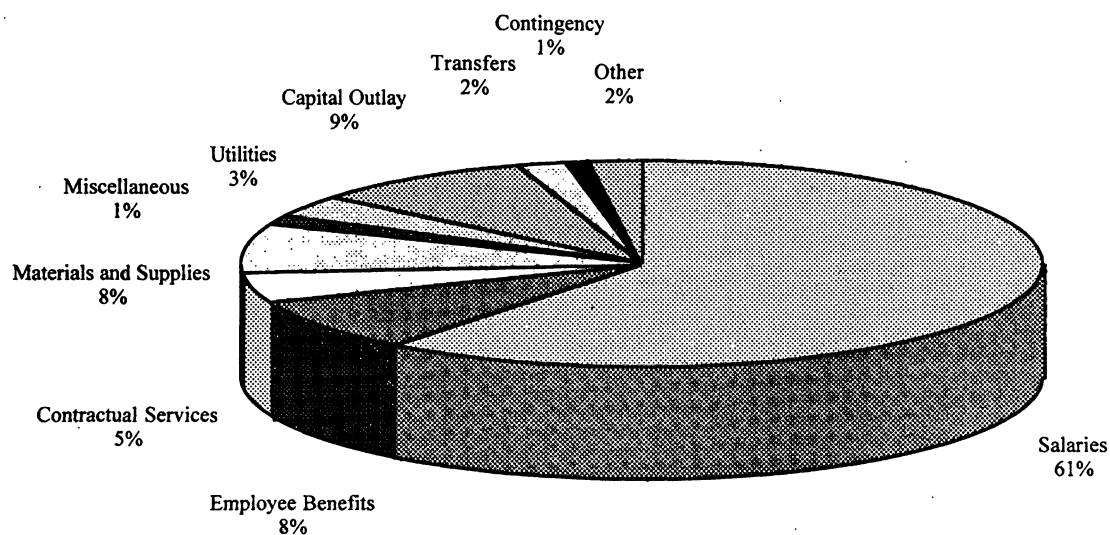
## ALL FUNDS

|   | RESTRICTED<br>PURPOSES (06) | AUDIT<br>(11) | LIABILITY<br>PROTECTION (12) | BOND<br>PROCEEDS (13) | COMBINED       |
|---|-----------------------------|---------------|------------------------------|-----------------------|----------------|
| <b>REVENUES</b>                         |                             |               |                              |                       |                |
| Local Government                        | \$ 241,500                  | \$ 53,000     | \$ 980,000                   | \$ 2,500,000          | \$ 38,373,339  |
| State Government                        | 5,002,390                   | -             | -                            | -                     | 13,340,282     |
| Federal Government                      | 2,636,998                   | -             | -                            | -                     | 2,642,198      |
| Tuition and Fees                        | -                           | -             | -                            | -                     | 20,509,746     |
| Other Sources                           | 808,125                     | 7,500         | 140,000                      | 25,000                | 9,881,411      |
| Transfers In                            | 1,750,000                   | -             | -                            | -                     | 4,585,000      |
| Total Revenue                           | \$ 10,439,013               | \$ 60,500     | \$ 1,120,000                 | \$ 2,525,000          | \$ 89,331,976  |
| <b>EXPENDITURES</b>                     |                             |               |                              |                       |                |
| Instruction                             | \$ 1,313,392                | \$ -          | \$ -                         | \$ -                  | \$ 24,442,004  |
| Academic Support                        | 433,952                     | -             | -                            | -                     | 3,126,201      |
| Student Service                         | 3,995,718                   | -             | -                            | -                     | 9,823,115      |
| Public Service                          | 1,625,189                   | -             | -                            | -                     | 8,024,017      |
| Operations & Maintenance                | -                           | -             | -                            | -                     | 6,341,178      |
| General Administration                  | -                           | -             | -                            | -                     | 2,298,616      |
| Institutional Support                   | 4,568,484                   | -             | -                            | -                     | 30,044,621     |
| Independent Operations                  | -                           | 89,000        | 1,478,110                    | -                     | 5,285,941      |
| Transfers                               | 50,000                      | -             | -                            | 2,500,000             | 4,055,000      |
| Debt Service                            | -                           | -             | -                            | -                     | 2,701,425      |
| Total Expenditures                      | \$ 11,946,735               | \$ 89,000     | \$ 1,478,110                 | \$ 2,500,000          | 96,142,118     |
| Revenues Over<br>(Under) Expenditures   | \$ (1,507,722)              | \$ (28,500)   | \$ (358,110)                 | \$ 25,000             | \$ (6,810,142) |
| Beginning Fund Balance<br>June 30, 1998 | \$ 646,879                  | \$ 135,878    | \$ 2,570,694                 | \$ 100,000            | \$ 27,862,240  |
| Projected Fund Balance<br>June 30, 1999 | \$ (860,843)                | \$ 107,378    | \$ 2,212,584                 | \$ 125,000            | \$ 21,052,098  |

## OPERATING FUNDS

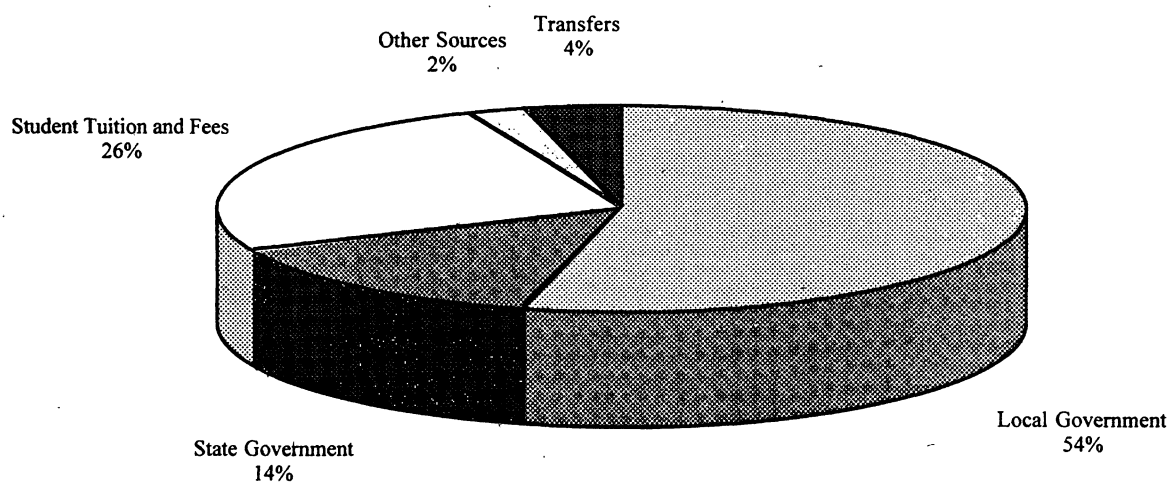
|   | EDUCATION (01) | OPERATIONS & MAINTENANCE (02) | COMBINED       |
|---|----------------|-------------------------------|----------------|
| <b>REVENUES</b>                         |                |                               |                |
| Local Government                        | \$ 21,747,594  | \$ 9,149,706                  | \$ 30,897,300  |
| State Government                        | 7,807,160      | 221,132                       | 8,028,292      |
| Federal Government                      | 5,200          | —                             | 5,200          |
| Tuition and Fees                        | 14,897,419     | —                             | 14,897,419     |
| Other Sources                           | 1,135,284      | 65,000                        | 1,200,284      |
| Transfers In                            | 550,000        | 1,730,000                     | 2,280,000      |
| Total Revenue                           | \$ 46,142,657  | \$ 11,165,838                 | \$ 57,308,495  |
| <b>EXPENDITURES</b>                     |                |                               |                |
| Instruction                             | \$ 23,128,612  | \$ —                          | \$ 23,128,612  |
| Academic Support                        | 2,692,249      | —                             | 2,692,249      |
| Student Service                         | 4,965,704      | —                             | 4,965,704      |
| Public Service                          | 174,573        | —                             | 174,573        |
| Operations and Maintenance              | —              | 6,341,178                     | 6,341,178      |
| General Administration                  | 2,298,616      | —                             | 2,298,616      |
| Institutional Support                   | 11,597,903     | 7,539,660                     | \$ 19,137,563  |
| Independent Operations                  | —              | —                             | —              |
| Capital Outlay                          | —              | —                             | —              |
| Transfers                               | 1,285,000      | —                             | 1,285,000      |
| Debt Service                            | —              | —                             | —              |
| Total Expenditures                      | \$ 46,142,657  | \$ 13,880,838                 | \$ 60,023,495  |
| Revenues Over<br>(Under) Expenditures   | \$ —           | \$ (2,715,000)                | \$ (2,715,000) |
| Projected Fund<br>Balance June 30, 1998 | \$ 12,160,000  | \$ 4,867,101                  | \$ 17,027,101  |
| Projected Fund<br>Balance June 30, 1999 | \$ 12,160,000  | \$ 2,152,101                  | \$ 14,312,101  |

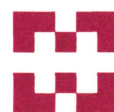
## OPERATING FUNDS EXPENDITURES BY OBJECT



Note: Miscellaneous includes fixed charges and conferences and meetings expense.

## OPERATING FUNDS REVENUES BY OBJECT





EDUCATION FUND



## EDUCATION FUND OVERVIEW

## REVENUES

% of Total

|                                |               |               |        |
|--------------------------------|---------------|---------------|--------|
| Local Government               |               |               |        |
| Current taxes                  | \$ 21,737,594 |               |        |
| Back taxes                     | 10,000        |               |        |
| Total Local Government         |               | \$ 21,747,594 | 47.13% |
| State Government               |               |               |        |
| ICCB Credit Hour Grants        | \$ 6,920,485  |               |        |
| CPPRT                          | 410,675       |               |        |
| ISBE                           | 476,000       |               |        |
| Total State Government         |               | 7,807,160     | 16.92% |
| Total Federal Government       |               | 5,200         | .01%   |
| Student Tuition and Fees       |               |               |        |
| Tuition                        | \$ 12,998,321 |               |        |
| Fees                           | 1,869,098     |               |        |
| Other                          | 30,000        |               |        |
| Total Student Tuition and Fees |               | 14,897,419    | 32.29% |
| Other Sources                  |               |               |        |
| Interest on Investments        | 645,000       |               |        |
| Other                          | 490,284       |               |        |
| Total Other Sources            |               | 1,135,284     | 2.46%  |
| Transfers                      |               | 550,000       | 1.19%  |
| Total Revenues                 |               | \$ 46,142,657 | 100%   |

## EXPENDITURES BY ACTIVITY

|                                   |               |               |        |
|-----------------------------------|---------------|---------------|--------|
| Instruction                       | \$ 23,128,612 |               | 50.12% |
| Academic Support                  | 2,692,249     |               | 5.84%  |
| Student Services                  | 4,965,704     |               | 10.76% |
| Public Services                   | 174,573       |               | .38%   |
| General Administration            | 2,298,616     |               | 4.98%  |
| Institutional Support             | 11,597,903    |               | 25.14% |
| Transfers                         | 1,285,000     |               | 2.78%  |
| Total Expenditures                |               | \$ 46,142,657 | 100%   |
| Revenue Over (Under) Expenditures |               | \$ -          |        |

## EDUCATION FUND COMPARISON

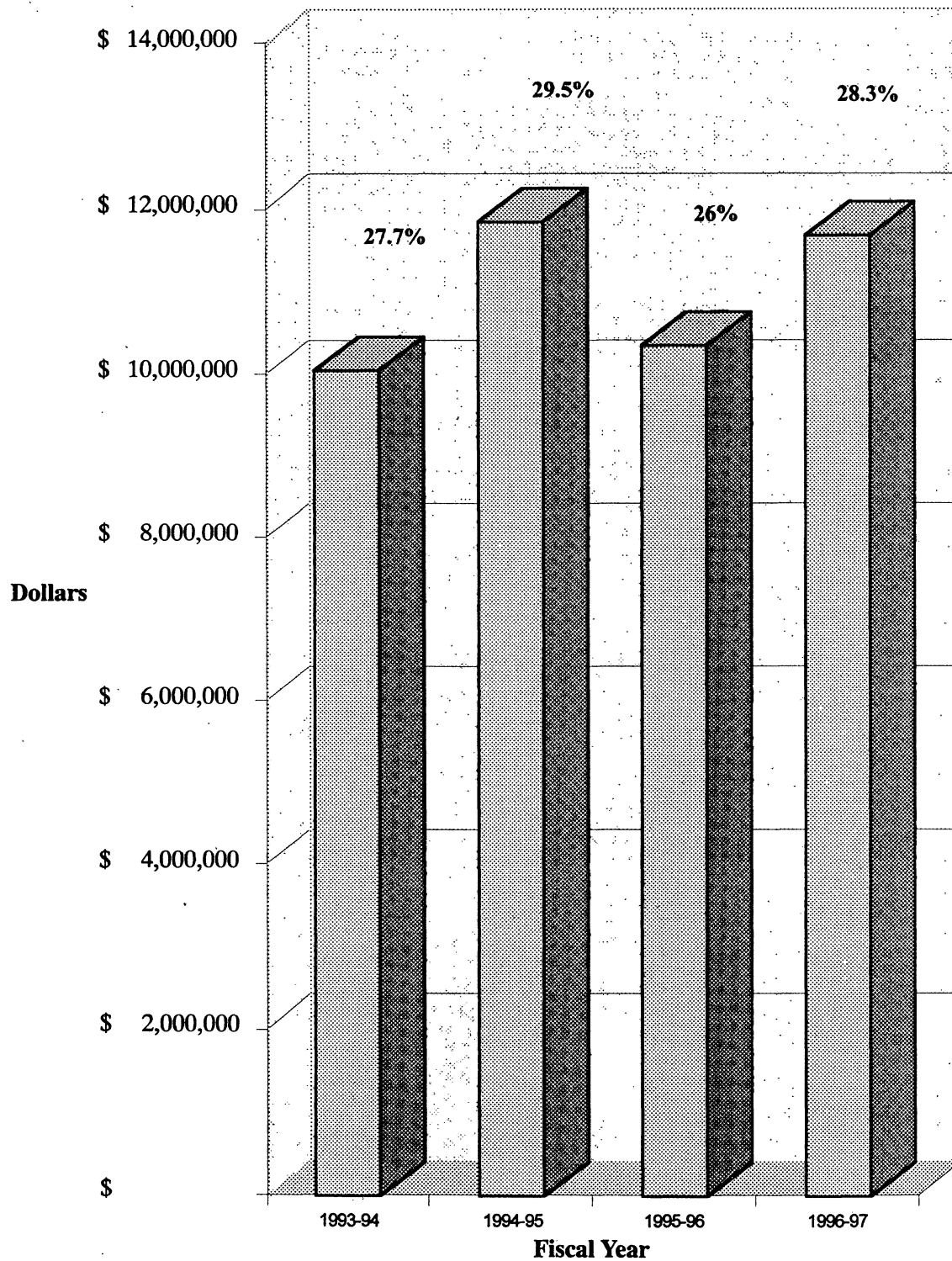
## FOUR YEAR HISTORY

|                                       | 1993-94              | 1994-95              | 1995-96              | 1996-97              |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|
| <b>REVENUES</b>                       |                      |                      |                      |                      |
| Local Government                      | \$ 16,902,669        | \$ 20,772,641        | \$ 18,592,895        | \$ 19,411,645        |
| State Government                      | 7,155,820            | 7,299,020            | 7,661,250            | 7,590,835            |
| Federal Government                    | —                    | —                    | —                    | —                    |
| Tuition and Fees                      | 10,441,368           | 10,362,081           | 11,188,516           | 12,056,495           |
| Other Sources                         | 1,679,800            | 1,756,452            | 2,271,542            | 2,211,663            |
| <b>Total Revenue</b>                  | <b>\$ 36,179,657</b> | <b>\$ 40,190,194</b> | <b>\$ 39,714,203</b> | <b>\$ 41,270,638</b> |
| <b>EXPENDITURES</b>                   |                      |                      |                      |                      |
| Instruction                           | \$ 19,295,846        | \$ 20,868,794        | \$ 22,604,422        | \$ 22,604,998        |
| Academic Support                      | 2,579,015            | 2,405,991            | 2,636,033            | 2,588,925            |
| Student Service                       | 3,488,841            | 3,917,498            | 4,404,115            | 4,506,986            |
| Public Service                        | 161,144              | 168,692              | 185,119              | 165,431              |
| General Administration                | 1,469,478            | 1,620,575            | 1,979,870            | —                    |
| Institutional Support                 | 7,943,778            | 8,986,914            | 7,694,195            | 9,874,891            |
| Transfers                             | 64,886               | 405,873              | 1,257,396            | 527,808              |
| <b>Total Expenditures</b>             | <b>\$ 35,002,988</b> | <b>\$ 38,374,337</b> | <b>\$ 40,761,150</b> | <b>\$ 40,269,039</b> |
| Revenues Over<br>(Under) Expenditures | \$ 1,176,669         | \$ 1,815,857         | \$ (1,046,947)       | \$ 1,001,599         |
| Beginning Fund Balance<br>June 30     | \$ 8,860,906         | \$ 10,037,575        | \$ 11,391,823        | \$ 10,686,325        |
| Projected Fund Balance<br>June 30     | \$ 10,037,575        | \$ 11,853,432        | \$ 10,344,876        | \$ 11,687,924        |

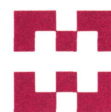
## FISCAL YEAR COMPARISON

|   | PROJECTED ACTUAL<br>FY 1997-98 | BUDGET<br>FY 1998-99 | % CHANGE<br>FROM PRIOR YEAR |
|---|--------------------------------|----------------------|-----------------------------|
| <b>REVENUES</b>                             |                                |                      |                             |
|   | AMOUNT                         | AMOUNT               |                             |
| Local Government                            | \$ 20,148,864                  | \$ 21,747,594        | 8%                          |
| State Government                            | 7,567,897                      | 7,807,160            | 3%                          |
| Federal Government                          | 4,000                          | 5,200                | 0%                          |
| Tuition and Fees                            | 12,841,010                     | 14,897,419           | 16%                         |
| Other Sources                               | 2,137,305                      | 1,685,284            | -21%                        |
| Total Revenue                               | \$ 42,669,076                  | 46,142,657           | 8%                          |
| <b>EXPENDITURES</b>                         |                                |                      |                             |
| Instruction                                 | \$ 20,908,285                  | 23,128,612           | 11%                         |
| Academic Support                            | 2,570,913                      | 2,692,249            | 5%                          |
| Student Service                             | 4,757,709                      | 4,965,704            | 4%                          |
| Public Service                              | 181,348                        | 174,573              | -4%                         |
| General Administration                      | 2,386,897                      | 2,298,616            | -4%                         |
| Institutional Support                       | \$ 10,810,539                  | 11,597,903           | 7%                          |
| Transfers                                   | 611,309                        | 1,285,000            | 110%                        |
| Total Expenditures                          | \$ 42,227,000                  | 46,142,657           | 9%                          |
| Revenues Over<br>(Under) Expenditures       | \$ 472,076                     | \$ -                 | -100%                       |
| Projected Beginning Fund<br>Balance June 30 | \$ 11,687,924                  | \$ 12,160,000        | 4%                          |
| Projected Ending Fund<br>Balance June 30    | \$ 12,160,000                  | \$ 12,160,000        | -                           |

## FUND BALANCE HISTORY



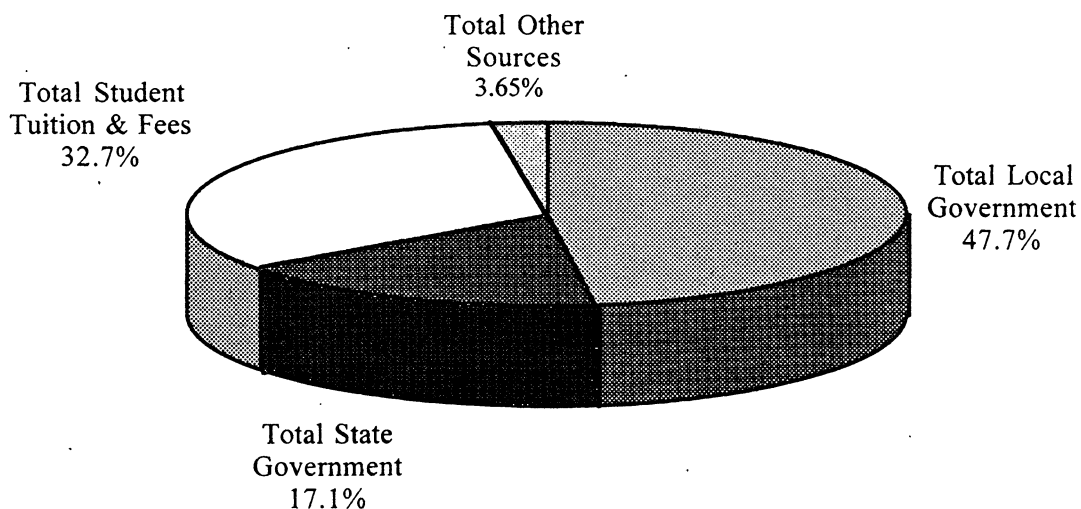
Note: Percentages represent fund balance as a percent of revenue.



## EDUCATION FUND REVENUE DETAIL

## EDUCATION FUND REVENUES

|                                |                |                      | % of Total   |
|--------------------------------|----------------|----------------------|--------------|
| Local Government               |                |                      |              |
| Current Taxes                  | \$ 21,737,594  |                      |              |
| Back Taxes                     | <u>10,000</u>  |                      |              |
| Total Local Government         |                | \$ 21,747,594        | 47.13%       |
| State Government               |                |                      |              |
| ICCB Credit Hour Grants        | \$ 6,920,485   |                      |              |
| CPPRT                          | 410,675        |                      |              |
| ISBE                           | <u>476,000</u> |                      |              |
| Total State Government         |                | 7,807,160            | 16.92%       |
| Total Federal Government       | \$ 5,200       | \$ 5,200             | .01%         |
| Student Tuition and Fees       |                |                      |              |
| Tuition                        | \$ 12,998,321  |                      |              |
| Fees                           | 1,869,098      |                      |              |
| Other                          | <u>30,000</u>  |                      |              |
| Total Student Tuition and Fees |                | 14,897,419           | 32.29%       |
| Other Sources                  |                |                      |              |
| Interest on Investments        | 645,000        |                      |              |
| Transfers In                   | 550,000        |                      |              |
| Other                          | <u>490,284</u> |                      |              |
| Total Other Sources            |                | <u>1,685,284</u>     | <u>3.65%</u> |
| Total Revenues                 |                | <u>\$ 46,142,657</u> | <u>100%</u>  |



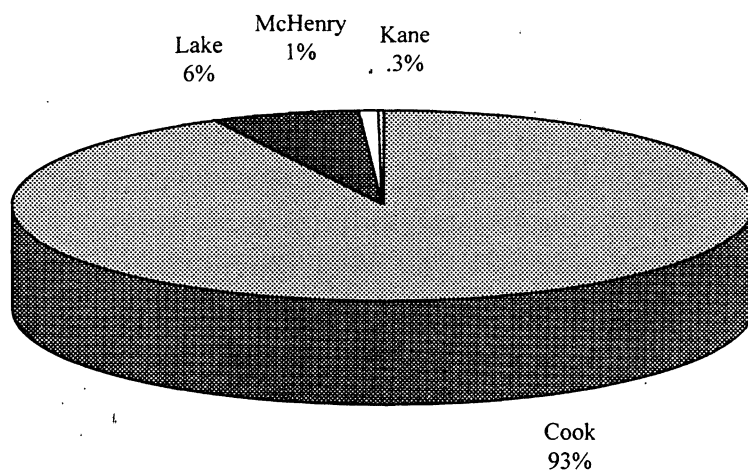
## REVENUE SOURCES DETAIL

### PROPERTY TAXES

Real estate property value (EAV), as determined by the County Assessors' Offices, is the basis upon which local educational institutions obtain their annual tax revenues. Under state law, Harper College may levy an annual tax upon the taxable real estate within its jurisdiction. The amount of the levy is divided by the equalized assessed value of the real estate to determine the tax rate. The rate as calculated may not exceed the district's maximum legal rate. Further restrictions may apply based upon recently enacted tax cap legislation. Harper assesses its levy upon real estate within four counties as follows:

### 1997 TAXABLE VALUATIONS

|   | Cook County<br>(Estimated) | Lake County<br>(Actual) | McHenry County<br>(Actual) | Kane County<br>(Actual) | Total             |
|---|----------------------------|-------------------------|----------------------------|-------------------------|-------------------|
| <b>Estimated EAV<br/>used to determine<br/>'97 levy</b> | \$11,161,282,732           | \$ 770,551,121          | \$ 105,469,644             | \$ 607,023              | \$ 12,037,910,520 |
| <b>EAV used to<br/>determine '96 tax</b>                | \$10,844,801,196           | \$ 733,664,538          | \$ 102,032,222             | \$ 38,869,716           | \$11,719,367,672  |
| <b>Increase from<br/>prior year</b>                     | 2.92%                      | 4%                      | 4%                         | 4%                      | 3%                |
| <b>Tax Value<br/>by County</b>                          | 92.5%                      | 6.3%                    | .9%                        | .3%                     | 100%              |



**1997 CALENDAR YEAR LEVY BY FUND AND AMOUNT ALLOCATED TO  
FISCAL YEAR 1999 TAX REVENUES**

|   | <b>1997 Adopted Levy</b> | <b>1997 Estimated<br/>Extensions</b> | <b>FY99 Allocation of<br/>1997 Levy</b> | <b>FY99 Revenue from<br/>1998 Levy</b> |
|---|--------------------------|--------------------------------------|---|--|
| <b>Education</b>                        | \$ 21,302,431            | \$ 21,123,956                        | \$ 11,022,594                           | \$ 10,725,000                          |
| <b>Operations &amp;<br/>Maintenance</b> | \$ 9,008,185             | \$ 9,053,124                         | \$ 4,466,544                            | \$ 4,578,162                           |
| <b>Liability</b>                        | \$ 580,000               | \$ 597,400                           | \$ 280,000                              | \$ 300,000                             |
| <b>Social Security</b>                  | \$ 400,000               | \$ 412,000                           | \$ 200,000                              | \$ 200,000                             |
| <b>Life Safety</b>                      | \$ 1,173,589             | \$ 1,208,797                         | \$ 608,000                              | \$ 599,900                             |
| <b>Financial Audit</b>                  | \$ 50,003                | \$ 51,500                            | \$ 26,500                               | \$ 26,500                              |
| <b>Bond and Interest</b>                | \$ 2,533,093             | \$ 2,533,093                         | \$ 1,227,093                            | \$ 1,266,546                           |
| <b>Combined</b>                         | \$ 35,047,301            | \$ 34,979,870                        | \$ 17,830,731                           | \$ 17,696,108                          |

**NOTES:**

Illinois Community Colleges are on a June 30 fiscal year. County assessments and tax levies are based upon calendar year levies and related collections affect two budget years. Harper's 1999 fiscal year covers the period between July 1, 1998 through June 30, 1999. The 1998 real estate tax levy must be filed with the County Clerk's offices during December, 1998 and applies to the property values as of December 31, 1998. Those property values will be determined during calendar 1999 and tax bills are mailed by the Counties during Spring, 1999. Each County allows installment payments due 50% in Spring and 50% in late Summer or early Fall of 1999. Only Cook County follows the practice of issuing estimated tax bills with the first installment based upon 50% of the "previous year's tax bill. The final and actual tax bill is sent out by Cook County between July 1 and October 1.

Recognition of real estate taxes into current year operating revenues is determined and affected by year end audit adjustments based upon the information released by the Counties prior to audit cut-off. It is not unusual for real estate tax revenues to deviate from budget due to the annual fluctuation in Cook County's issuance of tax bills.



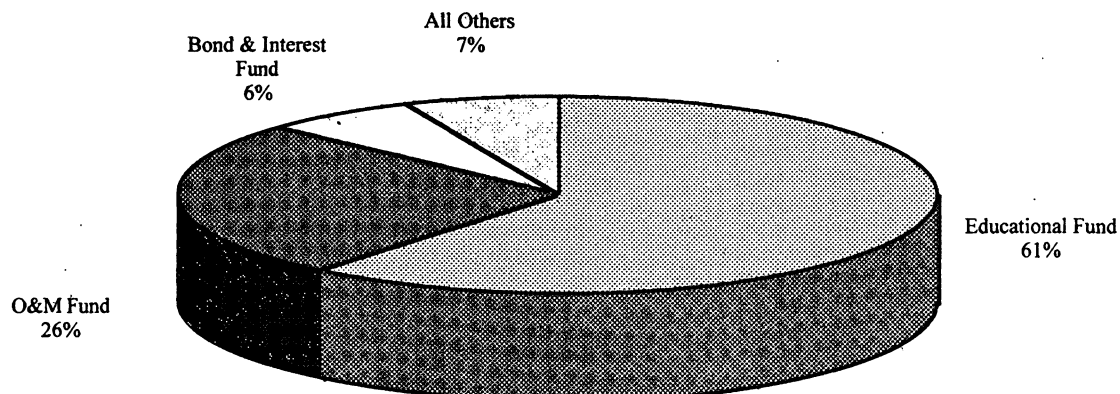
## 1997 TAX RATES BY FUND

|                    | 1997<br>Adopted<br>Levy | 1997<br>Estimated<br>Extensions | % of Total | 1997<br>Estimated<br>Tax Rates | 1996<br>Extensions | % of Total | 1996 Tax<br>Rates | Max Legal<br>Rates | % of<br>Increase<br>1997/1996 |
|--------------------|-------------------------|---------------------------------|------------|--------------------------------|--------------------|------------|-------------------|--------------------|-------------------------------|
| Education          | \$21,302,431            | \$21,123,956                    | 60.4%      | .1701                          | \$19,955,812       | 59.7%      | \$0.1597          | \$0.175            | 5.85%                         |
| O&M                | 9,008,185               | 9,053,124                       | 25.9%      | .0729                          | 8,556,673          | 25.6%      | .0685             | .075               | 5.80%                         |
| Liability          | 580,000                 | 597,400                         | 1.7%       | .0048                          | 1,232,763          | 3.7%       | .0103             | none               | -51.54%                       |
| Social<br>Security | 400,000                 | 412,000                         | 1.2%       | n/a                            | n/a                | n/a        | n/a               | none               | n/a                           |
| Life Safety        | 1,173,589               | 1,208,797                       | 3.5%       | .0097                          | 1,173,589          | 3.5%       | .0094             | .05                | 3%                            |
| Financial<br>Audit | 50,003                  | 51,500                          | .1%        | .0004                          | 49,082             | .1%        | .0006             | none               | 4.93%                         |
| Sub-total          | \$32,514,208            | \$32,446,777                    | 92.8%      | .2579                          | \$30,967,919       | 92.6%      | .2514             |                    | 4.78%                         |
| Bond &<br>Interest | 2,533,093               | 2,533,093                       | 7.2%       | .0204                          | 2,660,030          | 7.4%       | .0205             | none               | -4.77%                        |
| Combined           | 35,047,301              | 34,979,870                      | 100%       | .2783                          | 33,627,949         | 100%       | .2810             |                    | 4.02%                         |

## TAX CAP LIMITATIONS

Public Act 89-1 made Cook County taxing districts subject to the Property Tax Extension Limitation Law (PTELL) beginning with the 1994 levy year (taxes payable in calendar year 1995). That legislation limits the increase in tax extensions to the lesser of 5% or the change in the consumer price index which was set at 2.7% in 1995, 2.5% in 1996, and 3.3% in 1997. Excluded are existing resolutions on file for debt retirement and any subsequent bond sales or tax rate referenda that require taxpayer approval. Tax extensions under the provision of the tax cap are not necessarily affected by new construction that increases the district's assessed valuation. Without this new growth provision, the 4.78% shown in the shaded area above would be limited to a 3.3% increase between 1996 and 1997. Tax rates and extensions are determined by each individual county. Cook County uses prior year EAV for determining the maximum allowable levy, whereas the other district counties use the current year EAV for both levy and rate determination. This process causes rates to vary by county.

DISTRIBUTION OF EACH 1997 TAX DOLLAR - 1997 LEVY AS EXTENDED (ESTIMATED)



## STATE GOVERNMENT

|                   | FY 97-98     | FY 98-99     | Change     | % Change |
|-------------------|--------------|--------------|------------|----------|
| Credit Hour Grant | \$ 6,672,222 | \$ 6,831,538 | \$ 159,316 | 2.39%    |

ICCB Credit Hour Grant (Apportionment) is based on the number of credit hours reported two years prior to the current fiscal year.

|       | FY 97-98   | FY 98-99   | Change | % Change |
|-------|------------|------------|--------|----------|
| CPPRT | \$ 410,675 | \$ 410,675 | \$ -   | 0%       |

Corporate Personal Property Replacement Taxes are paid in ten monthly installments. Funds collected from this source are allocated between the Education Fund (65%) and Operations & Maintenance Fund (35%).

|               | FY 97-98   | FY 98-99   | Change    | % Change |
|---------------|------------|------------|-----------|----------|
| ISBE Grants   | \$ 470,000 | \$ 476,000 | \$ 6,000  | 1.28%    |
| Miscellaneous | \$ -       | \$ 88,947  | \$ 88,947 | n/a      |

Illinois State Board of Education provides unrestricted grants for both Vocational and Adult Education.

## TUITION AND FEES

## Credit Hour Tuition Rates

|                 | FY 97-98  | FY 98-99  | Change   | % Change |
|-----------------|-----------|-----------|----------|----------|
| In District     | \$ 46.00  | \$ 50.00  | \$ 4.00  | 8.70%    |
| Out of District | \$ 205.65 | \$ 210.18 | \$ 4.53  | 2.20%    |
| Out of State    | \$ 239.91 | \$ 259.31 | \$ 19.40 | 8.09%    |

## Credit Hour Projections

|                    | FY 97-98<br>(Actual as of 5/28/98) | FY 98-99   | Change | % Change |
|--------------------|------------------------------------|------------|--------|----------|
| Summer             | \$ 31,575                          | \$ 31,575  | \$ -   | 0%       |
| Fall               | \$ 102,105                         | \$ 102,105 | \$ -   | 0%       |
| Spring             | \$ 116,730                         | \$ 116,730 | \$ -   | 0%       |
| Total Credit Hours | \$ 250,410                         | \$ 250,410 | \$ -   | 0%       |

## CREDIT HOUR REVENUE

|                          | FY 97-98      | FY 98-99      | Change       | % Change |
|--------------------------|---------------|---------------|--------------|----------|
| <b>Tuition</b>           | \$ 12,370,210 | \$ 12,998,321 | \$ 628,111   | 5.08%    |
| <b>Fees</b>              | \$ 770,800    | \$ 1,869,098  | \$ 1,098,298 | 142.49%  |
| <b>Other</b>             | \$ 150,000    | \$ 30,000     | \$ (120,000) | -80%     |
| <b>Total (estimated)</b> | \$ 13,291,010 | \$ 14,897,419 | \$ 1,606,409 | 12.09%   |

Course fees include registration, application, lab, graduation, and miscellaneous fees which may vary by course. Other fees consist of continuing education courses for which semester hour credit is awarded. Student activity fees are reflected in the Trust & Agency Fund for FY 97-98; for FY 98-99 they are included in the Education Fund.

## OTHER REVENUES

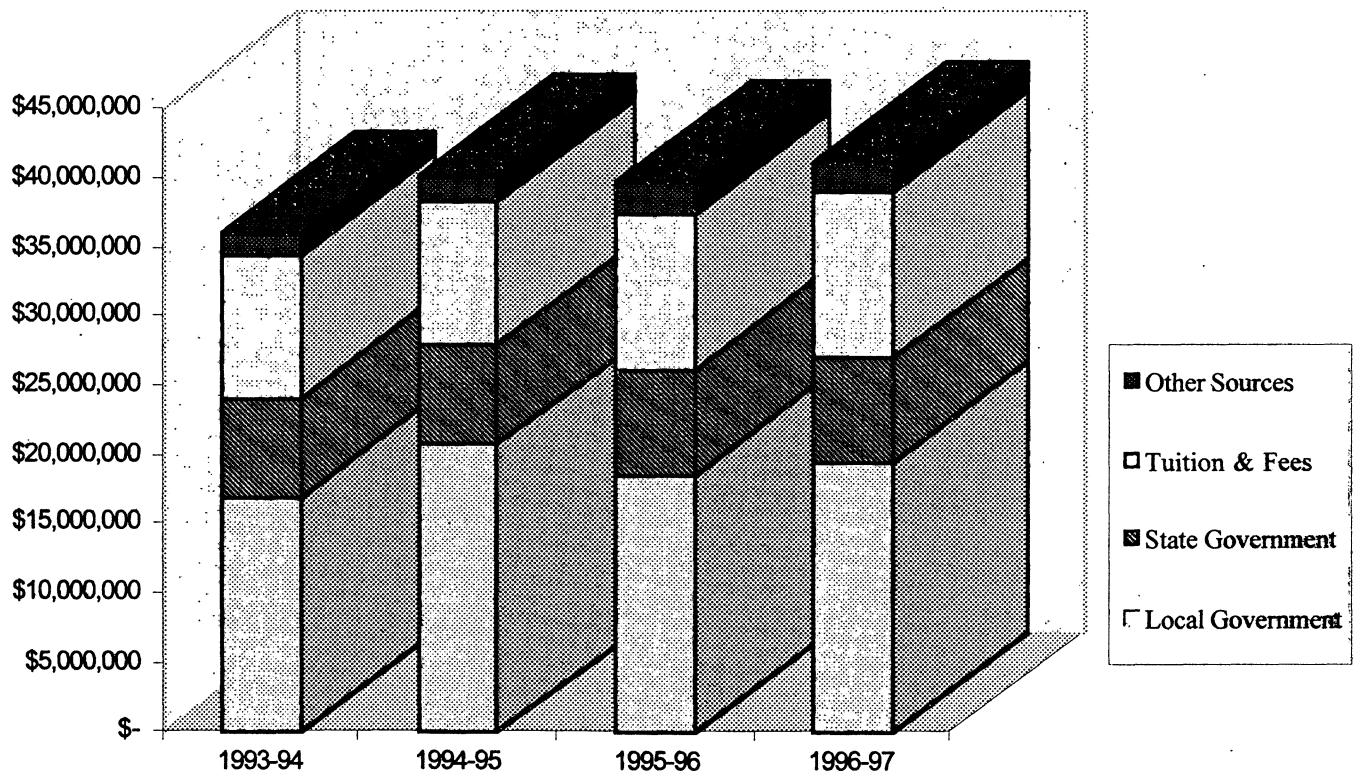
|  | FY 97-98     | FY 98-99     | Change      | % Change |
|--|--------------|--------------|-------------|----------|
| <b>Sales and Service Fees</b>                | \$ 2,000     | \$ —         | \$ (2,000)  | -100%    |
| <b>Investment Earnings</b>                   | \$ 574,257   | \$ 645,000   | \$ 70,743   | 12.32%   |
| <b>Foundation</b>                            | \$ 72,000    | \$ —         | \$ (72,000) | -100%    |
| <b>Library and Sundry</b>                    | \$ 40,200    | \$ 8,000     | \$ (32,000) | -80.10%  |
| <b>Federal Government Dept. of Education</b> | \$ —         | \$ 5,200     | \$ —        | n/a      |
| <b>Campus Charges</b>                        | \$ 365,000   | \$ 482,284   | \$ 117,284  | 32.13%   |
| <b>Transfers In</b>                          | \$ 561,660   | \$ 550,000   | \$ (11,660) | -2.08%   |
| <b>Total</b>                                 | \$ 1,615,117 | \$ 1,690,484 | \$ 75,367   | 4.67%    |

Investment earnings are estimated based upon the average monthly level of funds available. Campus charges include internal billings by the Print Shop. Other revenues include library fines, copy commissions and small sundry receipts. Transfer in includes \$500,000 from Working Cash Fund investment earnings.

## FOUR YEAR ACTUAL HISTORY

## REVENUES

|                  | 1993-94       | 1994-95       | 1995-96       | 1996-97       |
|------------------|---------------|---------------|---------------|---------------|
| Local Government | \$ 16,902,669 | \$ 20,772,641 | \$ 18,592,895 | \$ 19,411,645 |
| State Government | 7,155,820     | 7,299,020     | 7,661,250     | 7,590,835     |
| Tuition and Fees | 10,441,368    | 10,362,081    | 11,188,516    | 12,056,495    |
| Other Sources    | 1,679,800     | 1,756,452     | 2,271,542     | 2,211,663     |
| Total Revenue    | \$ 36,179,657 | \$ 40,190,194 | \$ 39,714,203 | \$ 41,270,638 |

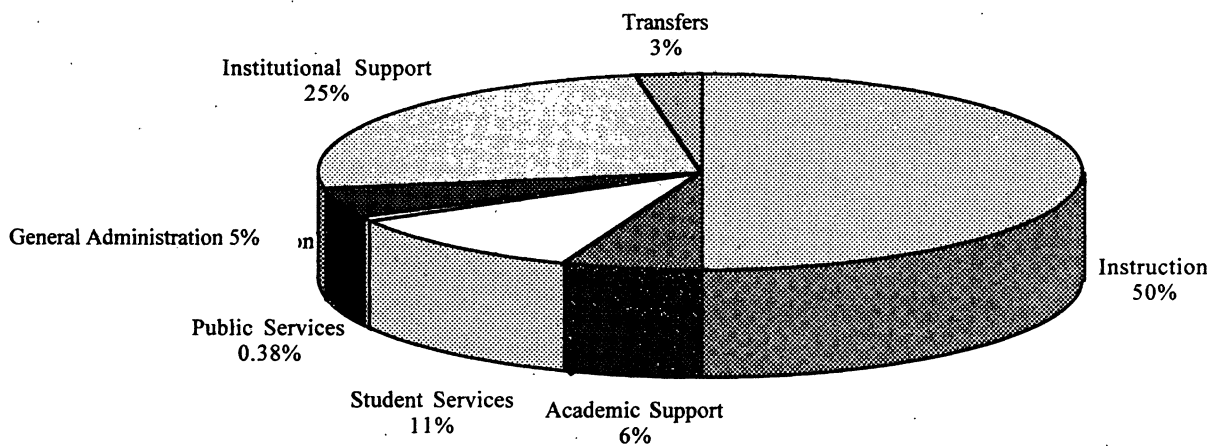




## EDUCATION FUND EXPENDITURE DETAIL

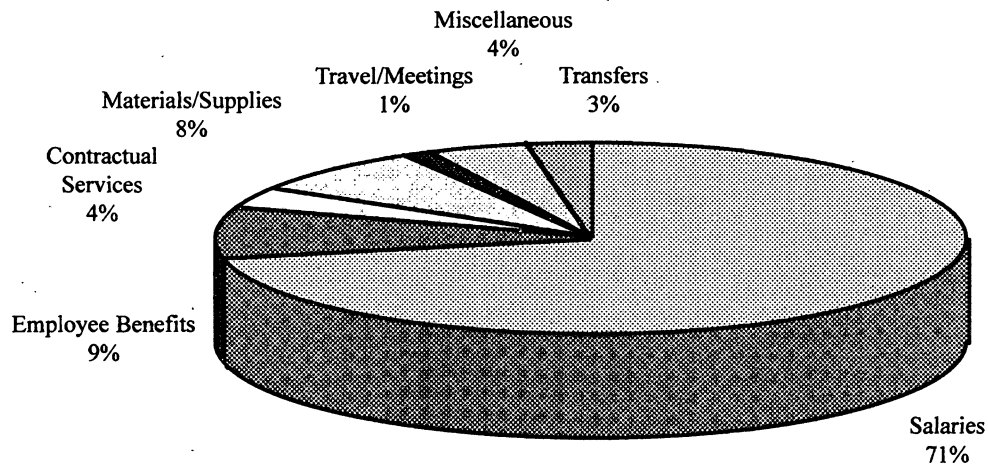
## EXPENDITURES BY PROGRAM FUNCTION

|                        |               |      |
|------------------------|---------------|------|
| Instruction            | \$ 23,128,612 | 50%  |
| Academic Support       | 2,692,249     | 6%   |
| Student Services       | 4,965,704     | 11%  |
| Public Services        | 174,573       | .38% |
| General Administration | 2,298,616     | 5%   |
| Institutional Support  | 11,597,903    | 25%  |
| Transfers              | 1,285,000     | 3%   |
| Total Expenditures     | \$ 46,142,657 | 100% |



## EXPENDITURES BY OBJECT

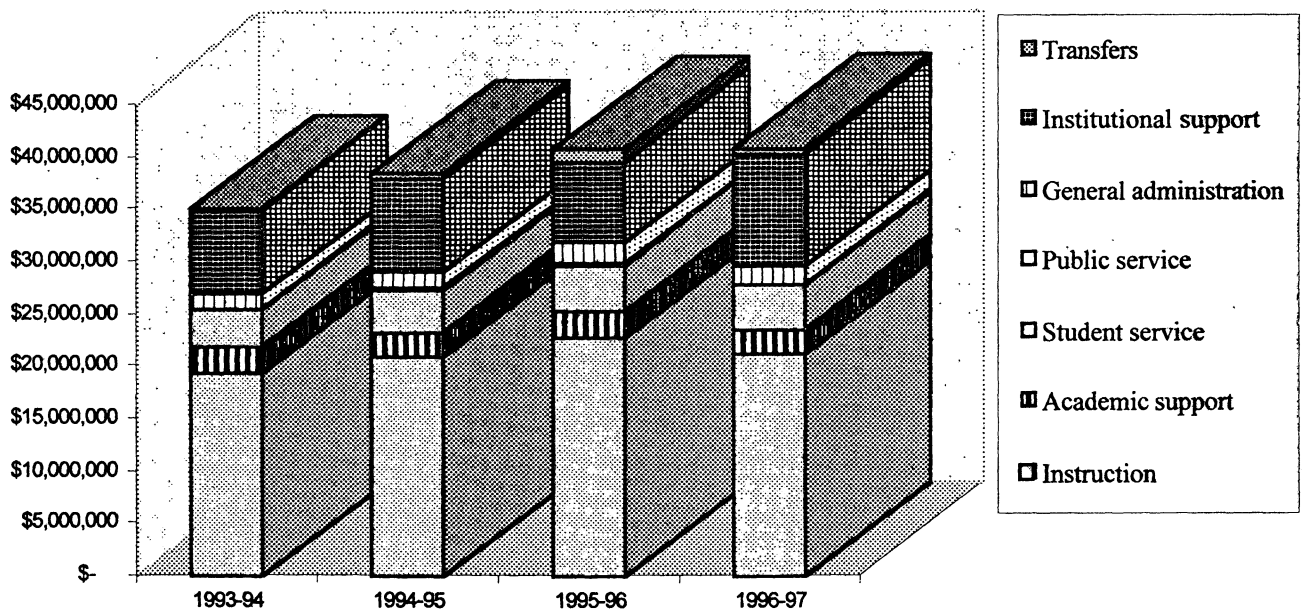
|                           |               |      |
|---------------------------|---------------|------|
| Salaries                  | \$ 32,953,297 | 71%  |
| Employee Benefits         | 4,163,280     | 9%   |
| Contractual Services      | 1,684,933     | 4%   |
| Materials and Supplies    | 3,559,419     | 8%   |
| Travel and Meetings       | 496,615       | 1%   |
| Fixed Charges             | 209,422       | .45% |
| Capital Outlay            | 437,200       | 1%   |
| Other                     | 953,491       | 2%   |
| Provision for Contingency | 400,000       | 1%   |
| Transfers                 | 1,285,000     | 3%   |
| Total Expenditures        | \$ 46,142,657 | 100% |



Note: Miscellaneous includes fixed charges, capital outlay, other and contingency.

## EXPENDITURES BY PROGRAM FUNCTION FOUR YEAR HISTORY

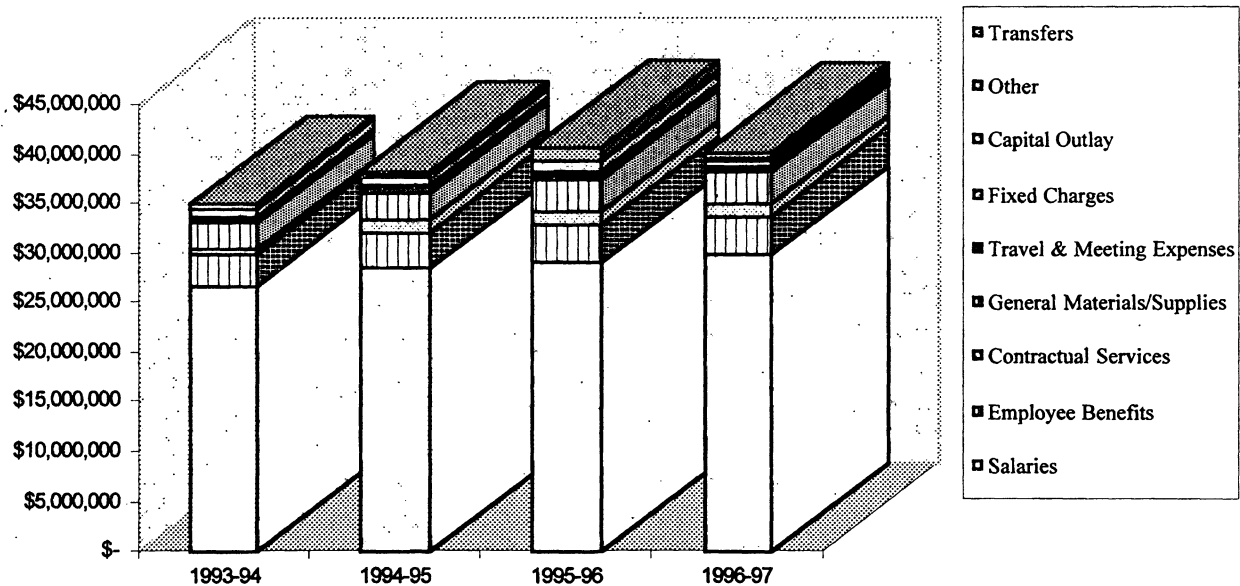
|                        | 1993-94       | 1994-95       | 1995-96       | 1996-97       |
|------------------------|---------------|---------------|---------------|---------------|
| Instruction            | \$ 19,295,846 | \$ 20,868,794 | \$ 22,604,422 | \$ 21,100,832 |
| Academic Support       | 2,579,015     | 2,405,991     | 2,636,033     | 2,388,287     |
| Student Service        | 3,488,841     | 3,917,498     | 4,404,115     | 4,198,411     |
| Public Service         | 161,144       | 168,692       | 185,119       | 148,064       |
| General Administration | 1,469,478     | 1,620,575     | 1,979,870     | 1,760,148     |
| Institutional Support  | 7,943,778     | 8,986,914     | 7,694,195     | 10,673,956    |
| Transfers              | 64,886        | 405,873       | 1,257,396     | 527,808       |
| Total Expenditures     | \$ 35,002,988 | \$ 38,374,337 | \$ 40,761,150 | \$ 40,797,506 |





## EXPENDITURES BY OBJECT FOUR YEAR HISTORY

|                             | 1993-94       | 1994-95       | 1995-96       | 1996-97       |
|-----------------------------|---------------|---------------|---------------|---------------|
| Salaries                    | \$ 26,784,117 | \$ 28,473,051 | \$ 29,173,272 | \$ 29,850,166 |
| Employee Benefits           | 3,175,247     | 3,731,036     | 3,645,260     | 3,993,448     |
| Contractual Services        | 403,113       | 1,328,363     | 1,498,478     | 1,102,311     |
| General Materials/Supplies  | 2,700,120     | 2,718,874     | 3,298,287     | 3,340,316     |
| Travel and Meeting Expenses | 340,523       | 356,311       | 373,486       | 405,810       |
| Fixed Charges               | 260,129       | 247,104       | 201,660       | 220,340       |
| Capital Outlay              | 964,965       | 806,336       | 1,060,343     | 586,779       |
| Other                       | 309,828       | 307,389       | 252,968       | 242,719       |
| Transfers                   | 64,886        | 405,873       | 1,257,396     | 527,808       |
| Total Expenditures          | \$ 35,002,988 | \$ 38,374,337 | \$ 40,761,150 | \$ 40,269,697 |



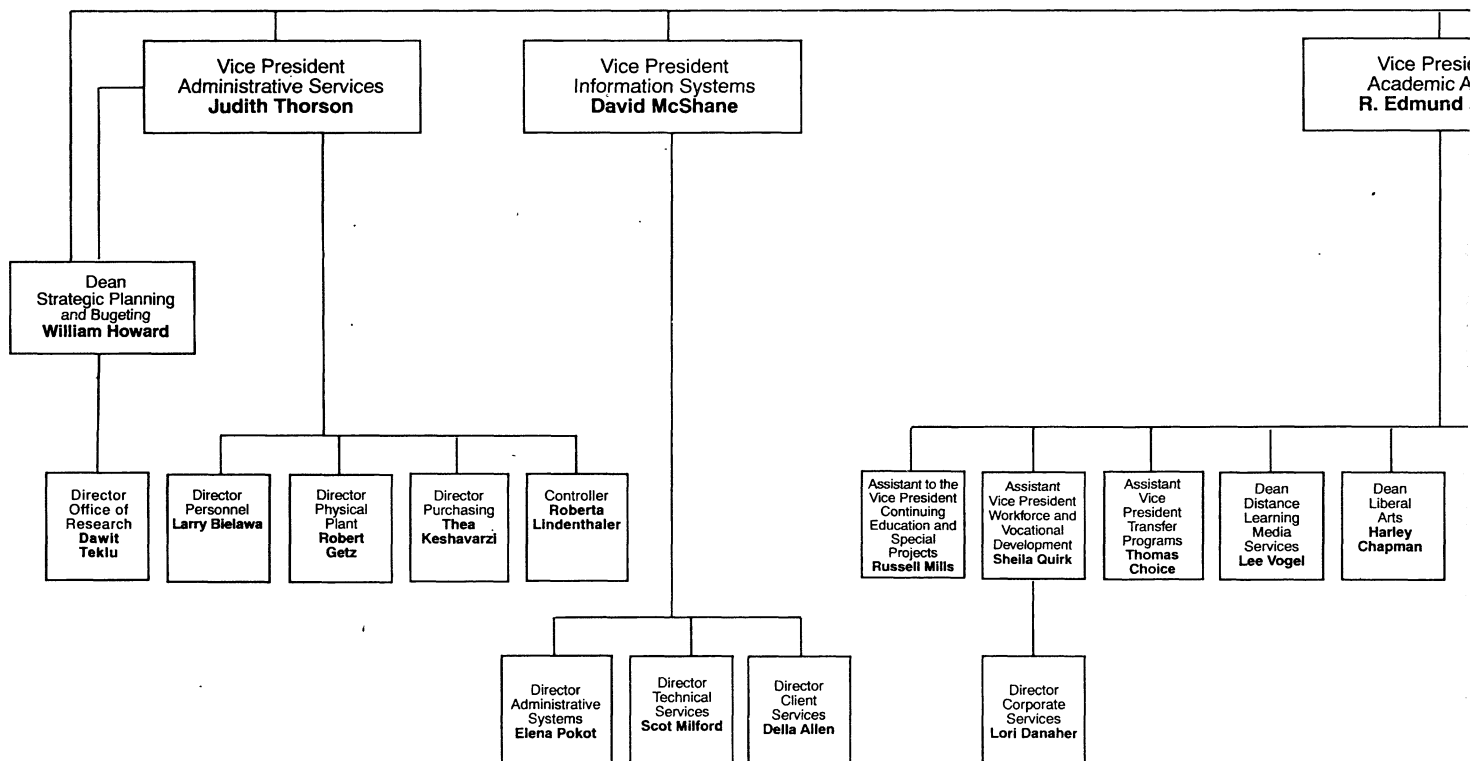


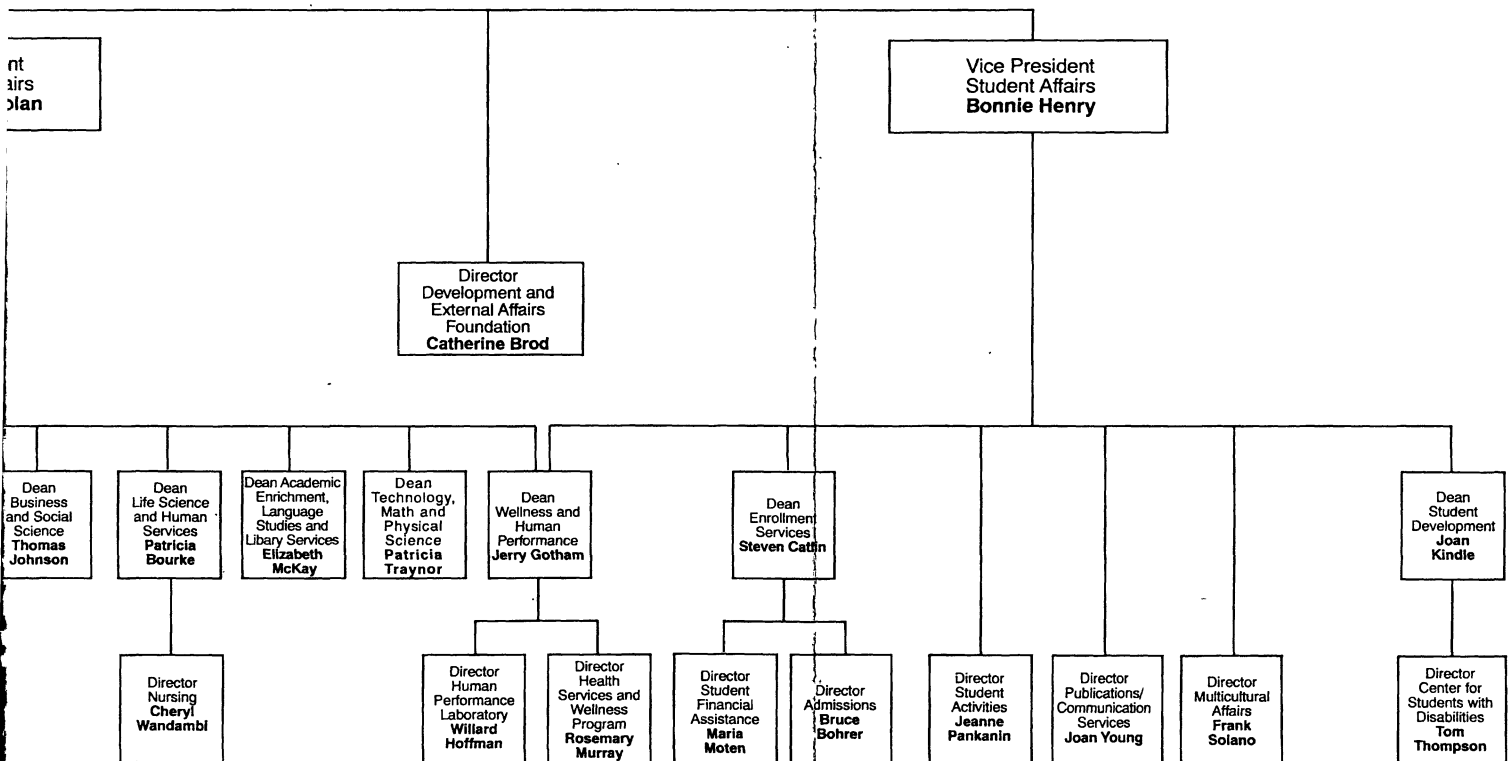
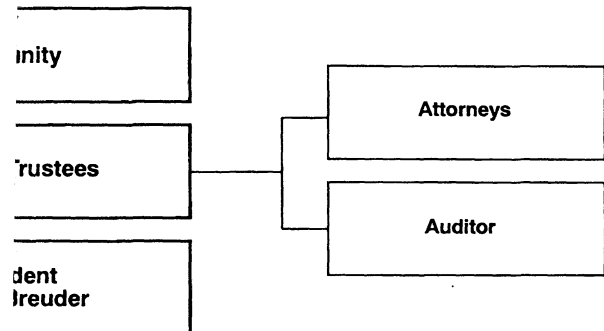
EDUCATION FUND ORGANIZATIONAL UNIT

# William Rainey Harper College



## Administrative Organization Chart 1998-99





## DESCRIPTION OF DEPARTMENTAL ACTIVITIES AND FUNCTIONS

### ACADEMIC AFFAIRS

Offers instructional programs and services in the following areas:

- College transfer and baccalaureate education
- Career and workforce training
- Professional and community continuing education
- Pre-college and developmental education
- Support services

### ADMINISTRATIVE SERVICES

Provides support services for the following:

- Budgeting – the allocation and management of College's financial resources
- Facilities – ensuring a safe, clean and well-maintained educational environment
- Financial Management and Reporting – meet all state and federal reporting requirements; monitor financial operations within the College.
- Personnel Administration – encourages and supports organizational development through effective policies and systems.

### STUDENT AFFAIRS

Offers a wide variety of programs and services. The major functions of Student Affairs are:

- Provide programs and services which focus on the developmental dimensions of interpersonal effectiveness, intellectual development, intrapersonal effectiveness and life management.
- Provide meaningful access for all constituents who can benefit from College programs and services.
- Develop and implement programs/services which promote student success.

### INFORMATION TECHNOLOGY

Provides support and the following services:

- Acquisition and management of all technology and information resources.
- Administrative Systems - supports business, academic and information needs of Harper's community through available and emerging information technology resources.
- Client Services - provides support and training for instructional and desktop computing facilities and resources.
- Technical Services - provides the technical infrastructure and related assistance to support all current functions of the Harper College Communication Network (HCCN), as well as planning and implementing ongoing enhancements to support the College's evolving information technology requirements.

# **Organization Unit Detail Expenditure Budget Education Fund (01)**

| DV                      | ORG | TIER | Organization Unit Name               | Salaries<br>510 | Fringes<br>Benefits and<br>Prof Expense<br>520 | Supplies and<br>Services<br>530/540 | Conferences<br>and Meetings<br>550 | Fixed Assets<br>and Other<br>*560/570 | Capital<br>580/590 | TOTALS    |
|-------------------------|-----|------|--------------------------------------|-----------------|--|-------------------------------------|------------------------------------|---------------------------------------|--------------------|-----------|
| <b>President</b>        |     |      |                                      |                 |  |                                     |                                    |                                       |                    |           |
| 29                      | 038 | 2    | President's Office                   | 231,782         | 9,263  | 8,284                               | 23,000                             |                                       |                    | 272,329   |
| 29                      | 043 | 4    | Board of Trustees                    |                 |  | 4,952                               | 14,500                             |                                       |                    | 19,452    |
| 29                      | 047 | 4    | Community Relations Office           | 77,516          | 1,602  | 7,176                               | 3,020                              |                                       |                    | 89,314    |
| 12                      | 048 | 4    | Development Office                   | 279,804         | 12,334   | 24,634                              | 18,630                             |                                       |                    | 335,402   |
|                         |     |      | TOTALS                               | 589,102         | 23,199   | 45,046                              | 59,150                             | 0                                     | 0                  | 716,497   |
| <b>Academic Affairs</b> |     |      |                                      |                 |  |                                     |                                    |                                       |                    |           |
| 01                      | 911 | 4    | Office of Vice Pres of Aca Affairs   | 588,455         | 13,017   | 39,831                              | 61,077                             | 4,800                                 | 245,200            | 952,380   |
| 04                      | 601 | 2    | AE/LS                                | 133,646         | 5,749  | 7,273                               | 4,615                              |                                       |                    | 151,283   |
| 04                      | 675 | 2    | Learning Assist Center-Admin         | 26,331          | 801  | 9,920                               | 1,590                              |                                       |                    | 38,642    |
| 04                      | 614 | 1    | Interpretation/Translite             | 129,298         | 1,750  | 4,356                               | 573                                |                                       |                    | 135,977   |
| 04                      | 679 | 1    | Learning Skills                      | 94,899          | 900  | 557                                 |                                    |                                       |                    | 96,356    |
| 04                      | 678 | 1    | Communications                       | 200,407         | 2,600  | 2,570                               | 210                                |                                       |                    | 205,787   |
| 04                      | 677 | 1    | Reading-Remedial                     | 228,865         | 2,700  | 3,840                               | 266                                |                                       |                    | 235,671   |
| 04                      | 613 | 1    | Sign Language                        | 162,129         | 2,050  | 5,483                               | 150                                |                                       |                    | 169,812   |
| 04                      | 612 | 1    | English as a Second Language         | 1,078,004       | 13,100   | 31,959                              | 1,805                              |                                       |                    | 1,124,868 |
| 04                      | 611 | 1    | Adult Educational Development        | 914,554         | 12,450   | 27,524                              | 3,159                              |                                       |                    | 957,687   |
| 04                      | 421 | 3    | Tutoring                             | 214,100         | 2,450  | 3,871                               | 743                                |                                       |                    | 221,164   |
| 04                      | 128 | 3    | Learning Development                 | 95,001          | 1,650  | 10,508                              | 4,545                              |                                       |                    | 111,704   |
| 04                      | 676 | 1    | Reading Transfer                     | 2,519           |  | 168                                 |                                    |                                       |                    | 2,687     |
| 08                      | 101 | 2    | Bus. & Soc. Science Div. Admin.      | 268,533         | 8,961  | 96,790                              | 10,140                             |                                       |                    | 384,424   |
| 08                      | 158 | 1    | Sociology                            | 237,744         | 2,700  | 1                                   |                                    |                                       |                    | 240,445   |
| 08                      | 111 | 1    | Accounting                           | 342,531         | 1,800  | 1                                   | 650                                |                                       |                    | 344,982   |
| 08                      | 163 | 1    | Insurance                            | 4,660           |  | 1                                   | 0                                  |                                       |                    | 4,661     |
| 08                      | 159 | 1    | Journalism                           | 30,491          | 0  | 3,240                               | 150                                |                                       |                    | 33,881    |
| 08                      | 112 | 1    | Management                           | 404,071         | 3,600  | 1                                   | 250                                |                                       |                    | 407,922   |
| 08                      | 151 | 1    | Anthropology                         | 154,153         | 900  | 3,091                               |                                    |                                       |                    | 158,144   |
| 08                      | 157 | 1    | Psychology                           | 423,828         | 5,400  | 3,921                               |                                    |                                       |                    | 433,149   |
| 08                      | 156 | 1    | Political Science                    | 206,422         | 1,800  | 1                                   |                                    |                                       |                    | 208,223   |
| 08                      | 155 | 1    | Legal Technology                     | 96,087          | 900  | 7,810                               | 1,250                              | 5,150                                 |                    | 111,197   |
| 08                      | 154 | 1    | History                              | 254,586         | 2,700  | 1                                   |                                    |                                       |                    | 257,287   |
| 08                      | 152 | 1    | Education                            | 28,170          |  | 1                                   | 500                                |                                       |                    | 28,671    |
| 08                      | 113 | 1    | Marketing                            | 87,073          | 900  | 1,761                               | 480                                |                                       |                    | 90,214    |
| 08                      | 122 | 1    | Real Estate                          | 87,425          | 900  | 1                                   | 125                                |                                       |                    | 88,451    |
| 08                      | 119 | 1    | Material Management                  | 30,410          | 0  | 12,661                              | 150                                |                                       |                    | 43,221    |
| 08                      | 118 | 1    | Banking Finance and Credit           | 19,220          |  | 1                                   | 200                                |                                       |                    | 19,421    |
| 08                      | 117 | 1    | Food Service                         | 152,155         | 1,800  | 23,491                              | 400                                |                                       |                    | 177,846   |
| 08                      | 116 | 1    | Computer Information Systems         | 991,307         | 8,050  | 44,291                              | 300                                |                                       |                    | 1,043,948 |
| 08                      | 115 | 1    | Secretarial Science                  | 277,428         | 1,351  | 13,405                              | 750                                |                                       |                    | 292,934   |
| 08                      | 114 | 1    | Economics                            | 274,329         | 2,700  | 1                                   |                                    |                                       |                    | 277,030   |
| 08                      | 153 | 1    | Geography                            | 35,190          |  | 1,261                               |                                    |                                       |                    | 36,451    |
| 09                      | 913 | 4    | Office of Asst.V.P. CE & Spec Proj   | 113,459         | 6,097  | 2,266                               | 3,085                              |                                       |                    | 124,907   |
| 09                      | 916 | 2    | Weekend College                      | 44,950          | 1,600  | 7,091                               | 1,339                              |                                       |                    | 54,980    |
| 09                      | 914 | 2    | Academic Support Extension Svcs      | 150,618         | 3,250  | 13,352                              | 515                                | 37,195                                |                    | 204,930   |
| 10                      | 915 | 2    | Academic Support Industry Services   | 105,767         | 5,248  | 3,939                               | 6,154                              |                                       |                    | 121,108   |
| 19                      | 202 | 2    | International Studies-Administrative | 500             |  | 7,641                               | 15,637                             |                                       |                    | 23,778    |

# Organization Unit Detail Expenditure Budget Education Fund (01)

| DV | ORG | TIER | Organization Unit Name               | Salaries<br>510 | Fringes<br>Benefits and<br>Prof Expense<br>520 | Supplies and<br>Services<br>530/540 | Conferences<br>and Meetings<br>550 | Fixed Assets<br>and Other<br>*560/570 | Capital<br>580/590 | TOTALS    |
|----|-----|------|--------------------------------------|-----------------|--|-------------------------------------|------------------------------------|---------------------------------------|--------------------|-----------|
| 19 | 218 | 1    | Fine Arts                            | 647,873         | 6,300  | 50,685                              | 824                                |                                       |                    | 705,682   |
| 19 | 217 | 1    | Literature                           | 34,780          |  |                                     |                                    |                                       |                    | 34,780    |
| 19 | 216 | 1    | Foreign Language                     | 373,199         | 3,600  | 1,830                               | 160                                |                                       |                    | 378,789   |
| 19 | 215 | 1    | Philosophy                           | 301,601         | 2,700  |                                     | 160                                |                                       |                    | 304,461   |
| 19 | 214 | 1    | Humanities                           | 46,903          |  |                                     | 106                                |                                       |                    | 47,009    |
| 19 | 212 | 2    | Speech                               |                 |  |                                     |                                    | 200                                   |                    | 200       |
| 19 | 212 | 1    | Speech                               | 435,133         | 5,400  | 5,406                               | 160                                |                                       |                    | 446,099   |
| 19 | 203 | 1    | Learning Communities                 | 9,000           |  | 5,836                               | 7,000                              |                                       |                    | 21,836    |
| 19 | 222 | 1    | Interior Design                      | 172,380         | 1,800  | 4,381                               | 530                                |                                       |                    | 179,091   |
| 19 | 201 | 2    | Liberal Arts Division Administration | 278,875         | 9,049  | 122,270                             | 22,652                             |                                       |                    | 432,846   |
| 19 | 211 | 1    | English                              | 1,696,712       | 19,800   | 15,421                              | 1,379                              |                                       |                    | 1,733,312 |
| 19 | 219 | 1    | Music                                | 397,371         | 3,600  | 29,041                              | 530                                | 1,857                                 |                    | 432,399   |
| 19 | 221 | 1    | Fashion Design                       | 149,128         | 1,800  | 27,132                              | 372                                |                                       |                    | 178,432   |
| 19 | 712 | 1    | Liberal Arts FReimbursable           | 42,250          |  |                                     |                                    |                                       |                    | 42,250    |
| 20 | 026 | 3    | Telecommunications                   | 106,158         | 3,100  | 58,005                              | 6,797                              |                                       |                    | 174,060   |
| 20 | 025 | 3    | Media Services                       |                 |  |                                     |                                    | 5,122                                 |                    | 5,122     |
| 20 | 025 | 2    | Media Services                       | 544,361         | 13,103   | 75,282                              | 2,546                              |                                       | 112,000            | 747,292   |
| 20 | 024 | 3    | Library Services                     | 825,909         | 15,900   | 539,553                             | 3,395                              |                                       |                    | 1,384,757 |
| 22 | 301 | 2    | LSHS Division Administration         | 181,914         | 6,709  | 46,037                              | 10,488                             |                                       |                    | 245,148   |
| 22 | 311 | 1    | Biology                              | 839,557         | 9,801  | 50,278                              | 466                                |                                       |                    | 900,102   |
| 22 | 319 | 1    | Park Management                      | 211,653         | 1,801  | 25,143                              |                                    | 3,614                                 |                    | 242,211   |
| 22 | 316 | 1    | Criminal Justice                     | 313,463         | 2,700  | 1,541                               |                                    |                                       |                    | 317,704   |
| 22 | 315 | 1    | Dental Hygiene                       | 431,145         | 5,202  | 48,005                              |                                    |                                       |                    | 484,352   |
| 22 | 314 | 1    | Human Services                       | 37,984          | 225  | 26,970                              |                                    |                                       |                    | 65,179    |
| 22 | 312 | 1    | Nursing                              | 1,049,545       | 16,809   | 35,674                              |                                    |                                       |                    | 1,102,028 |
| 22 | 313 | 1    | Pharmacy Technician                  | 17,556          |  | 875                                 |                                    |                                       |                    | 18,431    |
| 22 | 322 | 1    | Early Childhood Education            | 192,074         | 1,800  | 10,297                              |                                    |                                       |                    | 204,171   |
| 22 | 318 | 1    | Dietetic Technician                  | 92,385          | 900  | 4,008                               |                                    |                                       |                    | 97,293    |
| 22 | 324 | 1    | Medical Office Assistant             | 73,484          | 676  | 9,019                               |                                    |                                       |                    | 83,179    |
| 22 | 353 | 1    | Landscape & Floral Design            | 1,528           | 0  | 3,805                               |                                    |                                       |                    | 5,333     |
| 22 | 351 | 1    | Certified Nursing Assistant          | 58,975          |  | 7,338                               | 309                                |                                       |                    | 66,622    |
| 22 | 352 | 1    | Health Care Professional Program     | 15,157          | 213  | 1,741                               | 0                                  |                                       |                    | 17,111    |
| 25 | 404 | 2    | PEAR Division Admin                  | 268,491         | 10,395   | 15,969                              | 2,864                              | 0                                     |                    | 297,719   |
| 25 | 411 | 1    | Physical Education                   | 414,862         | 3,600  | 11,833                              |                                    | 3,533                                 |                    | 433,828   |
| 25 | 412 | 1    | Cardiac Exercise Technician          | 113,928         | 4,600  | 18,564                              | 750                                | 0                                     |                    | 137,842   |
| 37 | 501 | 2    | TMPS Division Admin                  | 209,967         | 7,083  | 116,852                             | 5,459                              |                                       |                    | 339,361   |
| 37 | 519 | 1    | Engineering                          | 200,073         | 1,800  | 1,083                               |                                    |                                       |                    | 202,956   |
| 37 | 525 | 1    | Building Codes Enforcement           | 16,032          |  | 56                                  |                                    |                                       |                    | 16,088    |
| 37 | 524 | 1    | Architectural Technology             | 187,033         | 1,800  | 19,307                              | 218                                |                                       |                    | 208,358   |
| 37 | 522 | 1    | Refrigeration and Air Conditioning   | 138,326         | 900  | 30,144                              |                                    |                                       |                    | 169,370   |
| 37 | 520 | 1    | Computer Science                     | 174,497         | 1,800  |                                     |                                    |                                       |                    | 176,297   |
| 37 | 518 | 1    | Electronics                          | 293,800         | 1,801  | 22,485                              |                                    |                                       |                    | 318,086   |
| 37 | 517 | 1    | Fire Science                         | 21,581          |  | 217                                 |                                    |                                       |                    | 21,798    |
| 37 | 516 | 1    | Chemistry                            | 669,298         | 8,050  | 42,051                              |                                    |                                       |                    | 719,399   |
| 37 | 515 | 1    | Geology                              | 84,153          | 900  | 866                                 | 2,701                              |                                       |                    | 88,620    |
| 37 | 514 | 1    | Physical Sciences/Astronomy          | 134,451         | 1,260  | 2,583                               | 3,000                              |                                       |                    | 141,294   |
| 37 | 521 | 1    | Mech Egr Tech/Mfg/Quality            | 85,892          | 0  | 22,119                              |                                    |                                       |                    | 108,011   |
| 37 | 513 | 1    | Physics                              | 194,624         | 2,340  | 1,299                               |                                    |                                       |                    | 198,263   |

# **Organization Unit Detail Expenditure Budget Education Fund (01)**

| DV | ORG | TIER | Organization Unit Name    | Salaries<br>510     | Fringes,<br>Benefits and<br>Prof Expense<br>520 | Supplies and<br>Services<br>530/540 | Conferences<br>and Meetings<br>550 | Fixed Assets<br>and Other<br>*560/570 | Capital<br>580/590 | TOTALS              |
|----|-----|------|---------------------------|---------------------|---|-------------------------------------|------------------------------------|---------------------------------------|--------------------|---------------------|
| 37 | 510 | 1    | Developmental Mathematics | 149,597             |   |                                     |                                    |                                       |                    | 149,597             |
| 37 | 511 | 1    | Mathematics Laboratory    | 228,750             | 3,501   | 1,515                               |                                    |                                       |                    | 233,766             |
| 37 | 512 | 1    | Mathematics               | 1,084,702           | 10,800  | 12,832                              | 2,575                              |                                       |                    | 1,110,909           |
|    |     |      | <b>TOTALS</b>             | <b>\$22,937,425</b> | <b>\$313,492</b>                                | <b>\$1,919,229</b>                  | <b>\$196,249</b>                   | <b>\$61,471</b>                       | <b>\$357,200</b>   | <b>\$25,785,066</b> |

## **Administrative Services**

|    |     |   |                                  |                  |               |                |               |              |          |                  |
|----|-----|---|----------------------------------|------------------|---------------|----------------|---------------|--------------|----------|------------------|
| 05 | 039 | 4 | Office of V.P., Admin Services   | 286,188          | 7,317         | 31,681         | 5,024         |              |          | 330,210          |
| 07 | 197 | 4 | Bursar's Office                  | 233,040          | 4,800         | 12,330         | 5,250         |              |          | 255,420          |
| 07 | 189 | 4 | Accounting Services              | 400,410          | 11,790        | 12,570         | 9,740         |              |          | 434,510          |
| 07 | 126 | 4 | Purchasing                       | 124,441          | 5,896         | 5,640          | 4,280         | 2,400        |          | 142,657          |
| 26 | 041 | 4 | Office of the Personnel Director | 313,166          | 16,811        | 133,330        | 5,521         |              |          | 468,828          |
| 28 | 046 | 4 | Office of Research               | 224,154          | 7,737         | 11,284         | 2,824         |              |          | 245,999          |
| 33 | 049 | 4 | Strategic Planning               | 125,577          | 5,806         | 13,950         | 3,330         |              |          | 148,663          |
|    |     |   | <b>TOTALS</b>                    | <b>1,706,976</b> | <b>60,157</b> | <b>220,785</b> | <b>35,969</b> | <b>2,400</b> | <b>0</b> | <b>2,026,287</b> |

## **Information Systems**

|    |     |   |                                   |                  |               |                |               |               |               |                  |
|----|-----|---|-----------------------------------|------------------|---------------|----------------|---------------|---------------|---------------|------------------|
| 16 | 255 | 4 | User Services                     | 922,242          | 13,734        | 71,626         | 3,348         |               |               | 1,010,950        |
| 16 | 256 | 4 | Technical Services                | 562,399          | 13,815        | 329,445        | 1,600         | 6,600         |               | 913,859          |
| 16 | 231 | 4 | Administrative Systems            | 712,920          | 15,289        | 225,435        | 1,030         | 29,500        |               | 984,174          |
| 16 | 183 | 4 | Office of V.P. of Info Systems    | 185,639          | 6,592         | 60,000         |               |               |               | 252,231          |
| 16 | 245 | 4 | Institutional Technical Purchases | 96,437           | 1,600         | 204,254        | 46,724        |               | 80,000        | 429,015          |
|    |     |   | <b>TOTALS</b>                     | <b>2,479,637</b> | <b>51,030</b> | <b>890,760</b> | <b>52,702</b> | <b>36,100</b> | <b>80,000</b> | <b>3,590,229</b> |

## **Student Affairs**

|    |     |   |                                       |         |        |         |        |         |        |         |
|----|-----|---|---------------------------------------|---------|--------|---------|--------|---------|--------|---------|
| 25 | 032 | 3 | Health Services                       | 234,059 | 6,036  | 24,072  | 1,074  |         |        | 265,241 |
| 25 | 075 | 3 | Inter-Collegiate Athletics            | 133,808 | 0      | 85,358  | 62,581 |         | 2,700  | 284,447 |
| 25 | 181 | 3 | Athletics-Football                    | 16,606  |        | 22,894  | 6,200  |         |        | 45,700  |
| 31 | 198 | 4 | Typesetting/Word Processing           | 51,364  | 1,601  | 16,708  |        |         |        | 69,673  |
| 31 | 127 | 4 | Print Shop                            | 217,931 | 4,853  | 280,404 | 206    | 107,427 |        | 610,821 |
| 31 | 131 | 4 | Graphics                              | 201,031 | 4,853  | 17,241  | 1,442  |         |        | 224,567 |
| 31 | 132 | 4 | Photography                           | 62,273  | 850    | 22,795  | 50     |         |        | 85,968  |
| 31 | 190 | 4 | Mail Center                           | 71,029  | 2,402  | 495,761 | 50     | 1,600   |        | 570,842 |
| 31 | 133 | 4 | Publications & Communication Services | 181,950 | 7,578  | 14,267  | 2,198  |         |        | 205,993 |
| 32 | 125 | 4 | Scholarships/Loans/Grants             |         |        |         |        |         | 73,700 | 73,700  |
| 32 | 129 | 3 | Federal Matching Requirements         |         |        |         |        |         | 5,000  | 5,000   |
| 32 | 129 | 4 | Federal Matching Requirements         |         |        |         |        |         | 1      | 1       |
| 32 | 185 | 3 | Registrar's Office                    | 448,887 | 9,453  | 31,164  | 4,754  |         |        | 494,258 |
| 32 | 186 | 3 | Financial Aid/Veteran's Affairs       | 251,885 | 8,870  | 10,260  | 1,750  |         |        | 272,765 |
| 32 | 194 | 3 | Admissions                            | 469,152 | 11,889 | 21,508  | 5,976  |         |        | 508,525 |
| 32 | 986 | 3 | Administrative Programs Costs         |         |        |         |        |         | 5,200  | 5,200   |
| 34 | 187 | 3 | Student Activities                    | 100,649 | 6,089  | 6,223   | 6,506  |         |        | 119,467 |



# **Organization Unit Detail Expenditure Budget Education Fund (01)**

| DV                           | ORG | TIER | Organization Unit Name                     | Salaries<br>510     | Fringes<br>Benefits and<br>Prof Expense<br>520 | Supplies and<br>Services<br>530/540 | Conferences<br>and Meetings<br>550 | Fixed Assets<br>and Other<br>*560/570 | Capital<br>580/590 | TOTALS              |
|------------------------------|-----|------|--|---------------------|--|-------------------------------------|------------------------------------|---------------------------------------|--------------------|---------------------|
| 34                           | 196 | 3    | Theatre Center/Box Office                  | 84,598              | 850  | 10,874                              | 212                                |                                       |                    | 96,534              |
| 34                           | 196 | 1    | Theatre Center/Box Office                  |                     |  |                                     |                                    | 424                                   |                    | 424                 |
| 35                           | 035 | 3    | Vice President of Student Affairs          | 234,852             | 6,438  | 11,215                              | 12,199                             |                                       |                    | 264,704             |
| 36                           | 188 | 3    | Office of Multicultural Affairs            | 87,623              | 5,060  | 2,829                               | 986                                |                                       |                    | 96,498              |
| 36                           | 020 | 3    | Student Development Division               | 1,492,424           | 25,118   | 34,971                              | 9,319                              |                                       |                    | 1,561,832           |
| 36                           | 021 | 3    | Center for New Students                    | 121,396             | 2,500  | 7,460                               | 1,645                              |                                       |                    | 133,001             |
| 36                           | 022 | 3    | Academic Advising and Counseling           | 100,164             | 1,600  | 9,281                               | 2,431                              |                                       |                    | 113,476             |
| 36                           | 031 | 3    | Student Development                        | 0                   | 0  | 0                                   | 0                                  |                                       |                    | 0                   |
| 36                           | 036 | 3    | Assessment and Testing Center              | 149,361             | 2,451  | 10,824                              |                                    |                                       |                    | 162,636             |
| 36                           | 193 | 3    | Center for Students with Disabilities      | 194,980             | 9,570  | 19,015                              | 1,600                              |                                       | 60,000             | 285,165             |
| 36                           | 652 | 1    | Student Development-Psych/Career<br>Dev    | 68,288              |  | 812                                 |                                    |                                       |                    | 69,100              |
| 36                           | 653 | 1    | Student Development-Orientation            | 665                 |  | 430                                 |                                    |                                       |                    | 1,095               |
| 36                           | 654 | 1    | Cooperative Education                      | 5,840               |  |                                     |                                    |                                       |                    | 5,840               |
| 36                           | 655 | 1    | Student Development-Diversity              | 1,810               |  | 200                                 |                                    |                                       |                    | 2,010               |
| 36                           | 711 | 3    | Women's Program                            | 106,190             | 3,300  | 8,297                               | 1,146                              |                                       | 13,390             | 132,323             |
| 36                           | 033 | 3    | Career Services                            | 149,262             | 2,450  | 21,978                              | 3,440                              |                                       | 0                  | 177,130             |
| TOTALS                       |     |      |  | \$5,238,077         | \$123,811                                      | \$1,186,841                         | \$125,765                          | \$109,451                             | \$159,991          | \$6,943,936         |
| <b>Institutional</b>         |     |      |  |                     |  |                                     |                                    |                                       |                    |                     |
| 05                           | 039 | 4    | Vice President, Administrative<br>Services | 2,080               | 3,591,591                                      | 981,691                             | 26,780                             |                                       | 793,500            | 5,395,642           |
| 06                           | 039 | 4    | *Contingency                               |                     |  |                                     |                                    | 400,000                               |                    | 400,000             |
| 07                           | 039 | 4    | *Transfers Out                             |                     |  |                                     |                                    | 1,285,000                             |                    | 1,285,000           |
| TOTALS                       |     |      |  | 2,080               | 3,591,591                                      | 981,691                             | 26,780                             | 1,685,000                             | 793,500            | 7,080,642           |
| <b>EDUCATION FUND TOTALS</b> |     |      |  | <b>\$32,953,297</b> | <b>\$4,163,280</b>                             | <b>\$5,244,352</b>                  | <b>\$496,615</b>                   | <b>\$1,894,422</b>                    | <b>\$1,390,691</b> | <b>\$46,142,657</b> |

\* Fixed Assets and Other include Contingency and Transfers Out.

## PERSONNEL COUNT (FY 98/99 AND PAST YEARS)

|                                | ADMIN |       |       | FACULTY |       |       | PRO TECH |       |       |
|--------------------------------|-------|-------|-------|---------|-------|-------|----------|-------|-------|
|                                | 09-96 | 09-97 | 07-98 | 09-96   | 09-97 | 07-98 | 09-96    | 09-97 | 07-98 |
| <u>PRESIDENT</u>               |       |       |       |         |       |       |          |       |       |
| PRESIDENT OFFICE               | 1     | 1     | 1     | 0       | 0     | 0     | 0        | 0     | 0     |
| DEV/EXT AFFAIRS                | 1     | 2     | 2     | 0       | 0     | 0     | 0        | 0     | 0     |
| <u>ACADEMIC AFFAIRS</u>        |       |       |       |         |       |       |          |       |       |
| VP OFFICE                      | 2     | 2     | 2     | 0       | 0     | 0     | 0        | 1     | 1     |
| AE/LS                          | 1     | 1     | 1     | 23      | 23    | 24    | 19       | 20    | 18    |
| BUS/SS                         | 1     | 1     | 1     | 42      | 41    | 40    | 3        | 2     | 2     |
| CE/SP                          | 1     | 1     | 1     | 0       | 0     | 0     | 2        | 2     | 1     |
| CORP SVCS                      | 0     | 1     | 1     | 0       | 0     | 0     | 8        | 8     | 6     |
| LIB ARTS                       | 1     | 1     | 1     | 49      | 49    | 49    | 2        | 3     | 3     |
| LIBRARY SVCS                   | 0     | 0     | 0     | 6       | 6     | 6     | 2        | 2     | 2     |
| LS/HS & CHILD LRN CNTR         | 2     | 2     | 2     | 35      | 35    | 35    | 5        | 5     | 5     |
| MEDIA SVCS                     | 2     | 2     | 2     | 0       | 0     | 0     | 3        | 3     | 3     |
| TM/PS & TECH                   | 1     | 1     | 3     | 42      | 41    | 41    | 2        | 3     | 3     |
| WHP & HPL                      | 2     | 2     | 2     | 5       | 5     | 5     | 6        | 6     | 6     |
| WK PR/DV                       | 1     | 1     | 1     | 0       | 0     | 0     | 3        | 0     | 1     |
| <u>STUDENT AFFAIRS</u>         |       |       |       |         |       |       |          |       |       |
| VP OFFICE                      | 1     | 1     | 1     | 0       | 0     | 0     | 0        | 0     | 0     |
| ADS                            | 1     | 1     | 1     | 2       | 2     | 3     | 5        | 5     | 5     |
| CAR/ASSMT/WOM PRO              | 1     | 1     | 1     | 4       | 4     | 4     | 5        | 5     | 5     |
| MKTG SVCS CNTR                 | 1     | 1     | 1     | 0       | 0     | 0     | 4        | 4     | 3     |
| OSFA & INFO CNTR               | 1     | 1     | 1     | 0       | 0     | 0     | 0        | 0     | 0     |
| REGIST & ADMISSIONS            | 2     | 2     | 2     | 0       | 0     | 0     | 4        | 4     | 3     |
| STU ACTIVITIES                 | 1     | 1     | 1     | 0       | 0     | 0     | 2        | 2     | 2     |
| STU DEV/MULTI AFF              | 2     | 2     | 2     | 13      | 13    | 13    | 5        | 4     | 4     |
| WHP & HEALTH SVCS              | 1     | 1     | 1     | 0       | 0     | 0     | 6        | 6     | 6     |
| <u>ADMINISTRATIVE SERVICES</u> |       |       |       |         |       |       |          |       |       |
| VP OFFICE                      | 2     | 2     | 1     | 0       | 0     | 0     | 0        | 0     | 0     |
| ACCOUNT SERV/BURSAR            | 1     | 1     | 1     | 0       | 0     | 0     | 1        | 0     | 0     |
| BOOKSTORE                      | 0     | 0     | 0     | 0       | 0     | 0     | 0        | 0     | 0     |
| PERSNL                         | 1     | 1     | 1     | 0       | 0     | 0     | 0        | 0     | 0     |
| PHY PLT & FD SVC               | 1     | 1     | 1     | 0       | 0     | 0     | 0        | 0     | 0     |
| STR PLGN & RESEARCH            | 2     | 2     | 2     | 0       | 0     | 0     | 2        | 2     | 2     |
| PURCHASING                     | 1     | 1     | 1     | 0       | 0     | 0     | 0        | 0     | 0     |
| <u>INFORMATION TECHNOLOGY</u>  |       |       |       |         |       |       |          |       |       |
| VP OFFICE                      | 1     | 1     | 1     | 0       | 0     | 0     | 0        | 0     | 0     |
| ADM SYST                       | 1     | 1     | 1     | 0       | 0     | 0     | 5        | 7     | 7     |
| CLIENT SERV                    | 1     | 1     | 1     | 0       | 0     | 0     | 6        | 7     | 15    |
| TECH SERV                      | 1     | 1     | 1     | 0       | 0     | 0     | 7        | 8     | 8     |
| GRAND TOTAL =                  | 39    | 41    | 42    | 221     | 219   | 220   | 107      | 109   | 111   |

| SUPER/CON |       |       | CLASS STAFF |       |       | IEA-NEA |       |       | TOTAL |       |       |
|-----------|-------|-------|-------------|-------|-------|---------|-------|-------|-------|-------|-------|
| 09-96     | 09-97 | 07-98 | 09-96       | 09-97 | 07-98 | 09-96   | 09-97 | 07-98 | 09-96 | 09-97 | 07-98 |
| 2         | 2     | 2     | 2           | 2     | 1     | 0       | 0     | 0     | 5     | 5     | 4     |
| 2         | 1     | 1     | 3           | 3     | 3     | 0       | 0     | 0     | 6     | 6     | 6     |
| 1         | 0     | 0     | 2           | 2     | 2     | 0       | 0     | 0     | 5     | 5     | 5     |
| 3         | 3     | 3     | 12          | 12    | 11    | 0       | 0     | 0     | 58    | 59    | 57    |
| 0         | 0     | 0     | 10          | 12    | 12    | 0       | 0     | 0     | 56    | 56    | 55    |
| 0         | 0     | 0     | 8           | 7     | 7     | 0       | 0     | 0     | 11    | 10    | 9     |
| 1         | 0     | 2     | 2           | 2     | 2     | 0       | 0     | 0     | 11    | 11    | 11    |
| 0         | 0     | 0     | 6           | 6     | 6     | 0       | 0     | 0     | 58    | 59    | 59    |
| 0         | 0     | 0     | 20          | 20    | 19    | 0       | 0     | 0     | 28    | 28    | 27    |
| 0         | 0     | 0     | 16          | 16    | 15    | 0       | 0     | 0     | 58    | 58    | 57    |
| 1         | 1     | 1     | 6           | 6     | 6     | 0       | 0     | 0     | 12    | 12    | 12    |
| 0         | 0     | 1     | 7           | 8     | 11    | 0       | 0     | 0     | 52    | 53    | 59    |
| 1         | 1     | 1     | 8           | 8     | 7     | 0       | 0     | 0     | 22    | 22    | 21    |
| 2         | 1     | 1     | 7           | 4     | 2     | 0       | 0     | 0     | 13    | 6     | 5     |
| 0         | 0     | 0     | 1           | 1     | 1     | 0       | 0     | 0     | 2     | 2     | 2     |
| 1         | 1     | 2     | 4           | 4     | 4     | 0       | 0     | 0     | 13    | 13    | 15    |
| 2         | 2     | 2     | 8           | 7     | 7     | 0       | 0     | 0     | 20    | 19    | 19    |
| 0         | 0     | 0     | 21          | 21    | 19    | 0       | 0     | 0     | 26    | 26    | 23    |
| 1         | 1     | 2     | 8           | 8     | 8     | 0       | 0     | 0     | 10    | 10    | 11    |
| 2         | 3     | 3     | 21          | 20    | 20    | 0       | 0     | 0     | 29    | 29    | 28    |
| 0         | 0     | 0     | 7           | 7     | 7     | 0       | 0     | 0     | 10    | 10    | 10    |
| 1         | 1     | 1     | 10          | 11    | 11    | 0       | 0     | 0     | 31    | 31    | 31    |
| 0         | 0     | 0     | 5           | 5     | 5     | 0       | 0     | 0     | 12    | 12    | 12    |
| 2         | 2     | 0     | 2           | 1     | 1     | 0       | 0     | 0     | 6     | 5     | 2     |
| 1         | 3     | 4     | 13          | 13    | 12    | 0       | 0     | 0     | 16    | 17    | 17    |
| 1         | 1     | 2     | 11          | 11    | 10    | 0       | 0     | 0     | 12    | 12    | 12    |
| 2         | 2     | 3     | 4           | 4     | 4     | 0       | 0     | 0     | 7     | 7     | 8     |
| 12        | 12    | 14    | 30          | 30    | 30    | 79      | 79    | 79    | 122   | 122   | 124   |
| 0         | 0     | 1     | 5           | 5     | 5     | 0       | 0     | 0     | 9     | 9     | 10    |
| 1         | 1     | 1     | 2           | 2     | 2     | 2       | 2     | 1     | 6     | 6     | 5     |
| 0         | 1     | 1     | 1           | 1     | 1     | 0       | 0     | 0     | 2     | 3     | 3     |
| 1         | 2     | 3     | 6           | 5     | 4     | 0       | 0     | 0     | 13    | 15    | 15    |
| 3         | 5     | 5     | 9           | 9     | 1     | 0       | 0     | 0     | 19    | 22    | 22    |
| 3         | 4     | 4     | 3           | 3     | 3     | 0       | 0     | 0     | 14    | 16    | 16    |
| 46        | 50    | 60    | 280         | 276   | 259   | 81      | 81    | 80    | 774   | 776   | 772   |



OPERATIONS & MAINTENANCE AND  
OPERATIONS & MAINTENANCE  
(RESTRICTED) FUNDS

# OPERATIONS & MAINTENANCE FUND OVERVIEW

## REVENUES

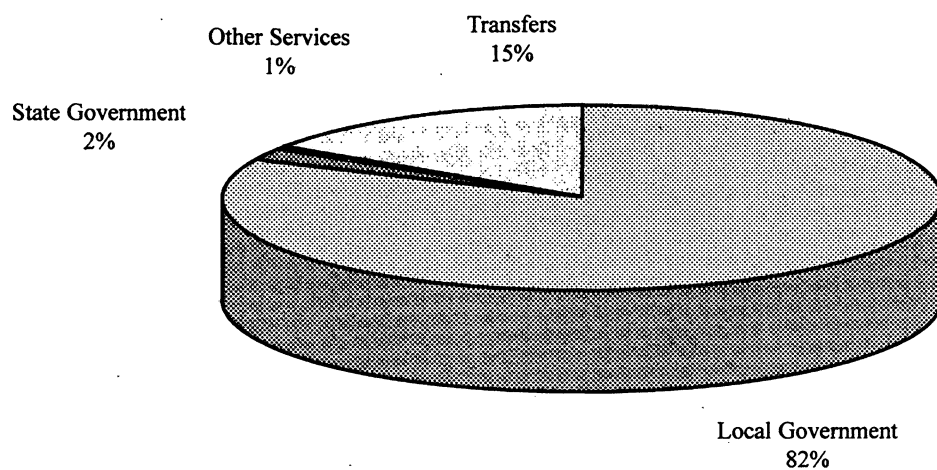
% of Total

|                         |               |        |
|-------------------------|---------------|--------|
| Local Government        |               |        |
| Current taxes           | \$ 9,144,706  |        |
| Back taxes              | 5,000         |        |
| Chargeback revenue      | —             |        |
| Total Local Government  | \$ 9,149,706  | 81.94% |
| State Government        |               |        |
| ICCB Credit Hour Grants | \$ —          |        |
| CPPRT                   | 221,132       |        |
| ISBE                    | —             |        |
| Total State Government  | 221,132       | 1.98%  |
| Other Sources           |               |        |
| Interest on Investments | \$ 65,000     |        |
| Total Other Sources     | 65,000        | .58%   |
| Transfers               | \$ 1,730,000  |        |
|                         | 1,730,000     | 15.49% |
| Total Revenues          | \$ 11,165,838 | 100%   |

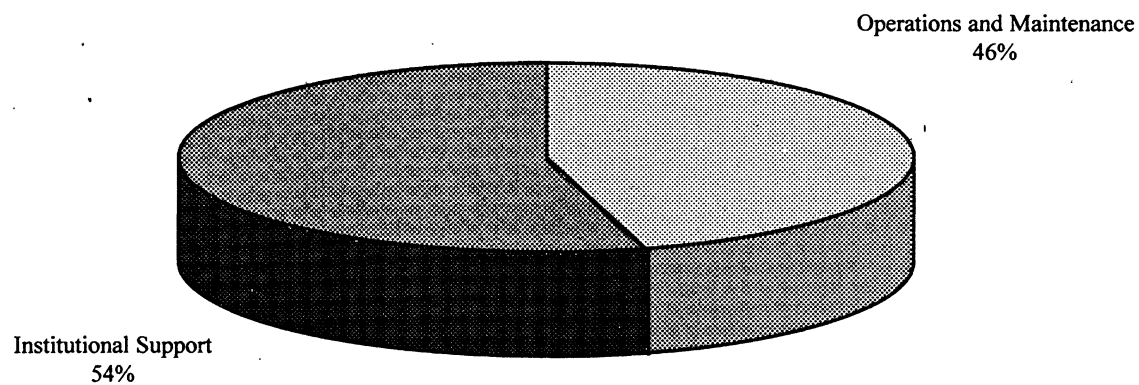
## EXPENDITURES BY ACTIVITY

|                                   |                |         |
|-----------------------------------|----------------|---------|
| Operations and Maintenance        | \$ 6,341,178   | 69.30%  |
| Institutional Support             | 7,539,660      | 82.40%  |
| Transfers                         | —              | 2.78%   |
| Total Expenditures                | \$ 13,880,838  | 151.71% |
| Revenue Over (Under) Expenditures | \$ (2,715,000) |         |

## O & M REVENUES

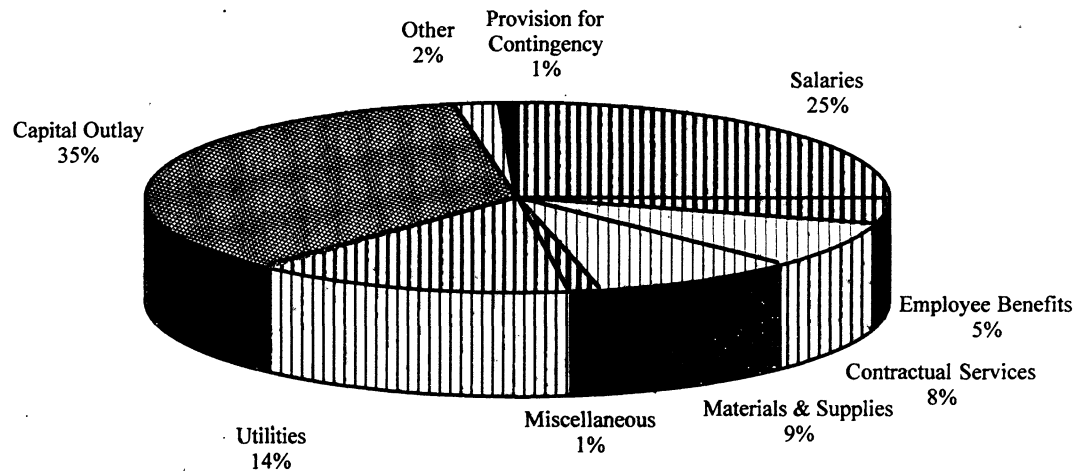


## O & M EXPENDITURES BY ACTIVITY



## O & M EXPENDITURES BY OBJECT

|                           |                      |             |
|---------------------------|----------------------|-------------|
| Salaries                  | \$ 3,467,996         | 24.98%      |
| Employee Benefits         | 656,767              | 4.73%       |
| Contractual Services      | 1,063,987            | 7.67%       |
| Materials and Supplies    | 1,249,153            | 9%          |
| Miscellaneous             | 190,387              | 1.37%       |
| Utilities                 | 1,926,261            | 13.88%      |
| Capital Outlay            | 4,926,287            | 35.49%      |
| Other                     | 300,000              | 2.16%       |
| Provision for Contingency | 100,000              | .72%        |
| <b>Total Expenditures</b> | <b>\$ 13,880,838</b> | <b>100%</b> |



# OPERATION & MAINTENANCE FUND COMPARISON

## FOUR YEAR HISTORY

|                                       | 1993-94        | 1994-95      | 1995-96        | 1996-97      |
|---------------------------------------|----------------|--------------|----------------|--------------|
| <b>REVENUES</b>                       |                |              |                |              |
| Local Government                      | \$ 7,179,563   | \$ 8,841,199 | \$ 7,891,602   | \$ 8,233,592 |
| State Government                      | 149,587        | 160,948      | 171,961        | 252,716      |
| Federal Government                    | —              | —            | —              | —            |
| Tuition and Fees                      | 212,658        | 209,820      | 205,166        | 177,684      |
| Other Sources                         | 329,308        | 325,648      | 290,142        | 503,780      |
| Total Revenue                         | \$ 7,871,116   | \$ 9,537,615 | \$ 8,558,871   | \$ 9,167,772 |
| <b>EXPENDITURES</b>                   |                |              |                |              |
| Operations and Maintenance            | 5,650,116      | 6,168,727    | 6,783,529      | 7,210,494    |
| Institutional Support                 | 3,511,626      | 3,539,669    | 2,248,529      | 1,511,676    |
| Transfers                             | —              | —            | 577,262        | —            |
| Total Expenditures                    | \$ 9,161,742   | \$ 9,708,396 | \$ 9,609,320   | \$ 8,722,170 |
| Revenues Over<br>(Under) Expenditures | \$ (1,290,626) | \$ (170,781) | \$ (1,050,449) | \$ 445,602   |
| Beginning Fund Balance<br>June 30     | \$ 6,673,903   | \$ 5,383,277 | \$ 5,146,437   | \$ 4,108,806 |
| Projected Fund Balance<br>June 30     | \$ 5,383,277   | \$ 5,212,496 | \$ 4,095,988   | \$ 4,554,408 |



## FISCAL YEAR COMPARISON

|   | BUDGET FY 1997-98 |           | BUDGET FY 1998-99 | % CHANGE<br>FROM PRIOR YEAR |
|---|-------------------|-----------|-------------------|-----------------------------|
| REVENUES                                    | AMOUNT            |           | AMOUNT            |                             |
| Local Government                            | \$                | 8,455,814 | \$ 9,149,706      | 8%                          |
| State Government                            |                   | 221,132   | 221,132           | 0%                          |
| Tuition and Fees                            |                   | 203,335   | —                 | -100%                       |
| Other Sources                               |                   | 290,093   | 65,000            | -78%                        |
| Transfers                                   |                   | —         | 1,730,000         | —                           |
| Total Revenue                               | \$                | 9,170,374 | 11,165,838        | 22%                         |
| EXPENDITURES                                |                   |           |                   |                             |
| Operations and Maintenance                  | \$                | 4,982,179 | 6,341,178         | -27%                        |
| Institutional Support                       |                   | 3,875,502 | 7,539,660         | 95%                         |
| Transfers                                   |                   | —         | —                 | —                           |
| Total Expenditures                          | \$                | 8,857,681 | 13,880,838        | 57%                         |
| Revenues Over<br>(Under) Expenditures       | \$                | 312,693   | \$ (2,715,000)    | -968%                       |
| Projected Beginning Fund<br>Balance June 30 | \$                | 4,554,408 | \$ 4,867,101      | 7%                          |
| Projected Ending Fund<br>Balance June 30    | \$                | 4,867,101 | \$ 2,152,101      | \$ -58%                     |

## OPERATIONS & MAINTENANCE FUND (RESTRICTED) OVERVIEW

### REVENUES

|                             |              |  | % of Total |
|-----------------------------|--------------|--|------------|
| Local Government            |              |  |            |
| Current taxes               | \$ 1,207,900 |  |            |
| Total Local Government      | \$ 1,207,900 |  | 72.05%     |
| State Government            |              |  |            |
| ICCB Tech Enhancement Grant | \$ 259,600   |  |            |
| Deferred Maintenance        | 50,000       |  |            |
| Total State Government      | 309,600      |  | 18.46%     |
| Other Sources               |              |  |            |
| Interest on Investments     | 160,000      |  |            |
| Total Other Sources         | 160,000      |  | 9.54%      |
| Total Revenues              | \$ 1,677,500 |  | 100%       |

### EXPENDITURES BY ACTIVITY

|                                   |                |  |        |
|-----------------------------------|----------------|--|--------|
| Contractual Services              | \$ 632,689     |  | 14.34% |
| Capital Outlay                    | 3,778,798      |  | 85.66% |
| Total Expenditures                | \$ 4,411,487   |  | 100%   |
| Revenue Over (Under) Expenditures | \$ (2,733,987) |  |        |

## CAPITAL PROJECTS FY 1998-99

1. Begin construction of Conference Center/Performing Arts Center

Harper Share: 7,438,800  
 State Share: 7,173,200  
 Total Project Cost: \$14,612,000

To be funded from fund balance in Funds 02 and 03.

2. Parking Lot and Road Replacement and Repair

Harper Cost: \$1,500,00

To be funded from bond proceeds in the Bond Proceeds Fund which are transferred to Fund 02 (Operations & Maintenance) when needed.

3. Campus Signage

- New marquee for the Algonquin Road entrance and four smaller signs for the Roselle and Euclid Road entrances and for the corners of Roselle/Algonquin and Roselle/Euclid.
- Campus directional signs, parking lot signs and external building signs.

Harper Cost: \$140,000

To be funded from Fund 02 (Operations & Maintenance)

4. Life Safety Projects

- Replacement of Acoustic Baffles in Swimming Pool area of Building M
- Automatic Door Replacement
- Building E renovation
- Campus Sidewalk Repair
- Cooling Tower Enclosures
- Light Fixture Replacement - Buildings D and H

Harper Cost: \$1,173,000

To be funded by a special levy for Life Safety, Health and Protection which is recorded and expended in Fund 03 - Operations & Maintenance (Restricted)

5. Telephone System

A new phone switch and instrument for the College was purchased and will be installed throughout FY 1998-99.

Harper Cost: \$1,020,000

To be funded from a combination of funds from the Technology Plan in Fund 06 (Restricted Purposes) and the Technology Enhancement state grant received and recorded in Fund 03 - Operations & Maintenance (Restricted).

6. Roof Replacement - Buildings D and J  
State Cost: \$340,000

To be paid for by Capital Renewal funds from the state and managed by the Capital Development Board (CDB). These funds will not flow through Harper's budget.

7. Campus Clean-Up

The college began a massive clean-up/spruce-up campaign which covers both the exterior and interior of all buildings. Interior work includes painting and replacing old paneling and ceiling tiles; exterior work includes improving the turf and landscaping.

Harper Cost: \$350,000 (FY98)

8. Building E Renovation

The renovation of Building E began last fiscal year. It will be completed this fiscal year and includes installation of new audio visual equipment.

Harper Cost: \$270,000 (FY98)

9. Short Term Project

The college allows \$50,000 per year to take care of small renovation issues that may arise during the year.

10. Potential Referendum

The college is discussing placing a referendum on a Spring ballot. A summary of the capital projects to be covered by this referendum follows on page 57.

## REFERENDUM COST ESTIMATES

### BUILDING RENOVATION

JUNE 29, 1998

|  |           |                   |                      |
|--|-----------|-------------------|----------------------|
| Building A: Student and Administration Center          | \$        | 11,727,762        |                      |
| Building C: Student Services and Art Center            |           | 1,463,458         |                      |
| Building D: Science, Math and Health Careers Center    |           | 11,386,591        |                      |
| Building G: Engineering and Applied Technology Center  |           | 1,998,828         |                      |
| Building H: Engineering and Applied Technology Center  |           | 6,199,436         |                      |
| Equipment and Furnishing                               |           | 4,581,992         |                      |
| Utility Work   |           | 250,000           |                      |
| Landscaping  |           | 125,000           |                      |
| Testing, etc.  |           | 60,000            |                      |
| Architectural, Engineering, Spec. consult. Fees @ 7.5% |           | 2,834,480         |                      |
| Construction Contingency @ 3%                          |           | 1,218,826         |                      |
| <b>Subtotal</b>  | <b>\$</b> | <b>41,846,373</b> |                      |
| <br>Inflation (3 years) @ 5%/yr                        | <br>\$    | <br>6,594,988     |                      |
| Award June 2001  | \$        | 48,441,362        | <b>\$ 48,441,362</b> |

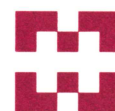
### NEW BUILDING CONSTRUCTION

|  |           |                   |                       |
|--|-----------|-------------------|-----------------------|
| Science and Technology Center                              | \$        | 48,606,043        |                       |
| Culinary Arts and Hospitality Center                       |           | 5,366,687         |                       |
| Parking  |           | 300,000           |                       |
| Equipment and Furnishings at Science and Technology        |           | 8,200,000         |                       |
| Equipment and Furnishings at Culinary Arts and Hospitality |           | 1,554,778         |                       |
| Civil/Utility Work/Foundations                             |           | 2,400,000         |                       |
| Landscaping  |           | 100,000           |                       |
| Surveying, Testing, etc.                                   |           | 150,000           |                       |
| Architectural, Engineering, Spec. Consult. Fee @ 7.5%      |           | 5,000,827         |                       |
| Construction Contingency @                                 |           | 2,150,355         |                       |
| <b>Subtotal</b>  | <b>\$</b> | <b>73,828,870</b> |                       |
| <br>Inflation (1 year 8 mon) @ 5%/yr                       | <br>\$    | <br>6,249,614     |                       |
| Award Feb. 2000  | \$        | 80,078,484        | <b>\$ 80,078,484</b>  |
| <br><b>Construction Total</b>                              |           |                   | <b>\$ 128,519,846</b> |

### Referendum Total

|  |    |           |
|--|----|-----------|
| Chilled water loop (construction only)       | \$ | 1,132,836 |
| Roofs above schedule for replacement by 2003 | \$ | 1,700,000 |

Estimates reflect construction costs in June 1998 dollars.  
Prepared by *LEGATArchitects*.



AUXILIARY ENTERPRISES FUND

## AUXILIARY FUND OVERVIEW

## REVENUES

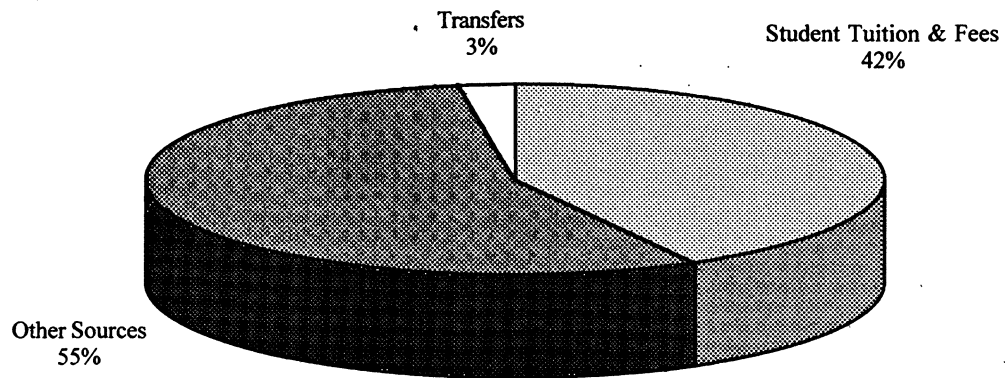
% of Total

|                                |              |               |        |
|--------------------------------|--------------|---------------|--------|
| Student Tuition and Fees       |              |               |        |
| Tuition & Fees                 | \$ 5,612,327 |               |        |
| Total Student Tuition and Fees |              | \$ 5,612,327  | 41.95% |
| Other Sources                  |              |               |        |
| Sales and Service Fees         | \$ 7,136,002 |               |        |
| Facilities Rental              |              |               |        |
| Interest on Investments        | 20,000       |               |        |
| Other                          | 274,500      |               |        |
| Total Other Sources            |              | 7,430,502     | 55.54% |
| Transfers                      |              | 335,000       | 2.50%  |
| Total Revenues                 |              | \$ 13,377,829 | 100%   |

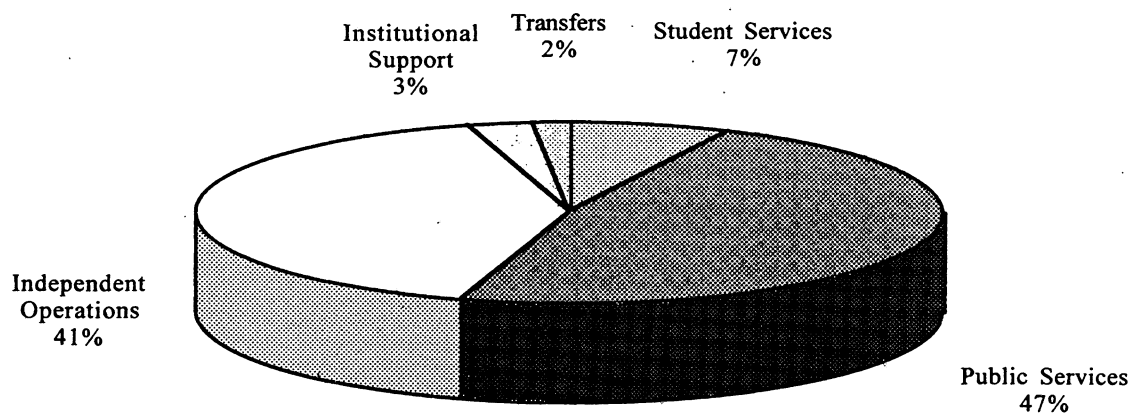
## EXPENDITURES BY ACTIVITY

|                                   |           |               |        |
|-----------------------------------|-----------|---------------|--------|
| Student Services                  | 901,693   |               | 6.94%  |
| Public Services                   | 6,224,255 |               | 47.91% |
| Independent Operations            | 5,285,941 |               | 40.69% |
| Institutional Support             | 359,977   |               | 2.77%  |
| Transfers                         | 220,000   |               | 1.69%  |
| Total Expenditures                |           | \$ 12,991,866 | 100%   |
| Revenue Over (Under) Expenditures |           | \$ 385,963    |        |

## AUXILIARY FUND EXPENDITURES



## AUXILIARY FUND EXPENDITURES BY ACTIVITY







OTHER FUNDS AND DEBT

## AUXILIARY ENTERPRISES FUND BY DIVISION

| Division                               | Revenue       | Expenditures  | Surplus/Deficit           |
|--|---------------|---------------|---------------------------|
| Academic Affairs                       |               |               |                           |
| Academic Affairs                       | \$ —          | \$ 300,000    | \$ (300,000) <sup>1</sup> |
| Academic Enrichment                    |               |               |                           |
| and Language Services                  | 34,805        | 35,645        | (840)                     |
| Assistant to the Vice President        | —             | 70,000        | (70,000)                  |
| Assistant to the Vice President - CE   | 9,500         | 6,800         | 2,700                     |
| Business and Social Sciences           | 370,850       | 227,918       | 142,932                   |
| Workforce and Professional Development | 4,398,280     | 3,589,890     | 808,390                   |
| Liberal Arts                           | 555,200       | 603,711       | (48,511)                  |
| Learning Resources Center              | 21,500        | 21,500        | —                         |
| Life Sciences and Human Services       | 379,903       | 348,426       | 31,477                    |
| Wellness and Human Performance         | 823,000       | 715,254       | 107,746                   |
| Technology, Mathematics                |               |               |                           |
| and Physical Sciences                  | 472,900       | 464,496       | 8,494                     |
|  | \$ 7,066,028  | \$ 6,383,640  | \$ 682,388                |
| Administrative Service                 |               |               |                           |
| Bookstore                              | \$ 4,403,500  | \$ 4,224,381  | \$ 179,182                |
| Dining Services                        | 909,200       | 950,129       | (40,929)                  |
| Institutional                          | 355,000       | 327,881       | 7,119                     |
|  | \$ 5,667,700  | \$ 5,502,328  | \$ 165,372                |
| Student Affairs                        |               |               |                           |
| Wellness and Human Performance         | \$ 315,400    | \$ 311,872    | \$ 3,528                  |
| Student Activities                     | 152,191       | 653,151       | (500,960) <sup>2</sup>    |
| Student Development                    | 176,510       | 140,875       | 35,635                    |
|  | \$ 644,101    | \$ 1,105,898  | \$ (461,797)              |
| Fund Totals                            | \$ 13,377,829 | \$ 12,991,866 | \$ 385,963                |

<sup>1</sup>This deficit represents centralized continuing education expenditures; revenues will be generated by all other continuing education accounts.

<sup>2</sup>This shortfall will be funded by a transfer from Fund 01.

## AUDIT FUND

## REVENUES

% of Total

Local Government

Current taxes \$ 53,000

Total Local Government

\$ 53,000

87.60%

Other Sources

Interest on Investments 7,500

Total Other Sources

7,500

12.40%

Total Revenues

\$ 60,500

100%

## EXPENDITURES BY ACTIVITY

Institutional Support

\$ 89,000

100%

Total Expenditures

\$ 89,000

100%

Revenue Over (Under) Expenditures

\$ (28,500)

**BOND AND INTEREST FUND****REVENUES**

|                         |                     |                     | % of Total   |
|-------------------------|---------------------|---------------------|--------------|
| Local Government        |                     |                     |              |
| Current taxes           | <u>\$ 2,493,639</u> |                     |              |
| Total Local Government  |                     | \$ 2,493,639        | 88.31%       |
| Other Sources           |                     |                     |              |
| Interest on Investments | <u>110,000</u>      |                     |              |
| Total Other Sources     |                     | 110,000             | 3.90%        |
| Transfers               | <u>\$ 220,000</u>   |                     |              |
|                         |                     | <u>\$ 220,000</u>   | <u>7.79%</u> |
| Total Revenues          |                     | <u>\$ 2,823,639</u> | <u>100%</u>  |

**EXPENDITURES BY ACTIVITY**

|                                   |                     |                     |             |
|-----------------------------------|---------------------|---------------------|-------------|
| Institutional Support             | <u>\$ 2,701,425</u> |                     | 100%        |
| Total Expenditures                |                     | <u>\$ 2,701,425</u> | <u>100%</u> |
| Revenue Over (Under) Expenditures |                     | <u>\$ 122,214</u>   |             |

**BOND PROCEEDS FUND****REVENUES**

% of Total

Local Government

Sale of Bonds \$ 2,500,000

Total Local Government

\$ 2,500,000

99.01%

Other Sources

Interest on Investments 25,000

Total Other Sources

25,000

.99%

Total Revenues

\$ 2,525,000

100%

**EXPENDITURES BY ACTIVITY**

Transfers

\$ 2,500,000

100%

Total Expenditures

\$ 2,500,000

100%

Revenue Over (Under) Expenditures

\$ 25,000

# LIABILITY, PROTECTION AND SETTLEMENT FUND

## REVENUES

|                         |              |  | % of Total |
|-------------------------|--------------|--|------------|
| Local Government        |              |  |            |
| Current taxes           | \$ 980,000   |  |            |
| Total Local Government  | \$ 980,000   |  | 87.50%     |
| Other Sources           |              |  |            |
| Interest on Investments | 140,000      |  |            |
| Total Other Sources     | 140,000      |  | 12.50%     |
| Total Revenues          | \$ 1,120,000 |  | 100%       |

## EXPENDITURES BY ACTIVITY

|                                   |              |  |      |
|-----------------------------------|--------------|--|------|
| Institutional Support             | \$ 1,478,110 |  | 100% |
| Total Expenditures                | \$ 1,478,110 |  | 100% |
| Revenue Over (Under) Expenditures | \$ (358,110) |  |      |

## RESTRICTED PURPOSES FUND

## REVENUES

% of Total

|                                    |              |               |        |
|------------------------------------|--------------|---------------|--------|
| Local Government                   |              |               |        |
| Other                              | \$ 241,500   |               |        |
| Total Local Government             |              | \$ 241,500    | 2.31%  |
| State Government                   |              |               |        |
| ICCB Credit Hour Grants            | \$ 1,135,467 |               |        |
| ISBE                               | 995,578      |               |        |
| Other                              | 2,871,345    |               |        |
| Total State Government             |              | 5,002,390     | 47.92% |
| Federal Government                 |              |               |        |
| Dept. of Education                 | \$ 2,300,000 |               |        |
| Dept. of Health and Human Services | 305,998      |               |        |
| Other Federal Government Sources   | 31,000       |               |        |
| Total Federal Government           |              | 2,636,998     | 25.26% |
| Student Tuition and Fees           |              |               |        |
| Tuition                            | \$ 193,000   |               |        |
| Total Student Tuition and Fees     |              | 193,000       | 1.85%  |
| Other Sources                      |              |               |        |
| Interest on Investments            | 35,000       |               |        |
| Other                              | 580,125      |               |        |
| Total Other Sources                |              | 615,125       | 5.89%  |
| Transfers                          | 1,750,000    | 1,750,000     | 16.76% |
| Total Revenues                     |              | \$ 10,439,013 | 100%   |

## EXPENDITURES BY ACTIVITY

|                                   |              |                |        |
|-----------------------------------|--------------|----------------|--------|
| Instruction                       | \$ 1,313,392 |                | 10.99% |
| Academic Support                  | 433,952      |                | 3.63%  |
| Student Services                  | 3,955,718    |                | 33.11% |
| Public Services                   | 1,625,189    |                | 13.60% |
| Institutional Support             | 4,568,484    |                | 38.24% |
| Transfers                         | 50,000       |                | .42%   |
| Total Expenditures                |              | \$ 11,946,735  | 100%   |
| Revenue Over (Under) Expenditures |              | \$ (1,507,722) |        |

## DEBT OBLIGATIONS

The majority of the debt which is currently outstanding is secured by taxing authority and therefore does not threaten the financial stability of the College in any way. The tax cap laws keep this debt level to the 1994 level when tax caps were applied. The College has a bond selling strategy which includes continuing to maximize all tax dollars available under the tax cap law. The small revenue bond has bookstore revenues, which are ample to pay the debt service. If, for some reason, these revenues would disappear, then debt service payments would be transferred to taxpayers, instead of a yearly abatement.

The debt limit set by law is \$343,397,073 and the College is at \$6,490,000 which is well below the limits. The College has an outstanding financial reputation as evidenced the the Moody's AA1 bond rating, which is the highest rating in the state for a community college.

## ALL ISSUES COMBINED

| Maturity Dates | Principal           | Interest            | Combined             | Levy Year | Levy                 | Abatement           | Net Levy            | Principal Remaining  |
|----------------|---------------------|---------------------|----------------------|-----------|----------------------|---------------------|---------------------|----------------------|
| <b>FY 1997</b> |                     |                     |                      |           |                      |                     |                     | 9,595,000.00         |
| 6/1/97         |                     | 200,988.75          | 200,988.75           |           |                      |                     |                     |                      |
| <b>FY 1998</b> |                     |                     |                      |           |                      |                     |                     |                      |
| 12/1/97        | 2,325,000.00        | 200,988.75          | 2,525,988.75         | 1996      | 2,726,977.50         | 417,862.50          | 2,309,115.00        | 7,270,000.00         |
| 6/1/98         |                     | 168,546.25          | 168,546.25           |           |                      |                     |                     |                      |
| <b>FY 1999</b> |                     |                     |                      |           |                      |                     |                     |                      |
| 12/1/98        | 2,415,000.00        | 168,546.25          | 2,583,546.25         | 1997      | 2,752,092.50         | 416,862.50          | 2,335,230.00        | 4,855,000.00         |
| 6/1/99         |                     | 111,878.75          | 111,878.75           |           |                      |                     |                     |                      |
| <b>FY 2000</b> |                     |                     |                      |           |                      |                     |                     |                      |
| 12/1/99        | 1,635,000.00        | 111,878.75          | 1,746,878.75         | 1998      | 1,858,757.50         | 419,292.50          | 1,439,465.00        | 3,220,000.00         |
| 6/1/00         |                     | 67,712.50           | 67,712.50            |           |                      |                     |                     |                      |
| <b>FY 2001</b> |                     |                     |                      |           |                      |                     |                     |                      |
| 12/1/00        | 905,000.00          | 67,712.50           | 972,712.50           | 1999      | 1,040,425.00         |                     | 1,040,425.00        | 2,315,000.00         |
| 6/1/01         |                     | 47,940.63           | 47,940.63            |           |                      |                     |                     |                      |
| <b>FY 2002</b> |                     |                     |                      |           |                      |                     |                     |                      |
| 12/1/01        | 525,000.00          | 47,940.63           | 572,940.63           | 2000      | 620,881.26           |                     | 620,881.26          | 1,790,000.00         |
| 6/1/02         |                     | 35,800.00           | 35,800.00            |           |                      |                     |                     |                      |
| <b>FY 2003</b> |                     |                     |                      |           |                      |                     |                     |                      |
| 12/1/02        | 330,000.00          | 35,800.00           | 365,800.00           | 2001      | 401,600.00           |                     | 401,600.00          | 1,460,000.00         |
| 6/1/03         |                     | 29,200.00           | 29,200.00            |           |                      |                     |                     |                      |
| <b>FY 2004</b> |                     |                     |                      |           |                      |                     |                     |                      |
| 12/1/03        | 345,000.00          | 29,200.00           | 374,200.00           | 2002      | 403,400.00           |                     | 403,400.00          | 1,115,000.00         |
| 6/1/04         |                     | 22,300.00           | 22,300.00            |           |                      |                     |                     |                      |
| <b>FY 2005</b> |                     |                     |                      |           |                      |                     |                     |                      |
| 12/1/04        | 360,000.00          | 22,300.00           | 382,300.00           | 2003      | 404,600.00           |                     | 404,600.00          | 755,000.00           |
| 6/1/05         |                     | 15,100.00           | 15,100.00            |           |                      |                     |                     |                      |
| <b>FY 2006</b> |                     |                     |                      |           |                      |                     |                     |                      |
| 12/1/05        | 370,000.00          | 15,100.00           | 385,100.00           | 2004      | 400,200.00           |                     | 400,200.00          | 385,000.00           |
| 6/1/06         |                     | 7,700.00            | 7,700.00             |           |                      |                     |                     |                      |
| <b>FY 2007</b> |                     |                     |                      |           |                      |                     |                     |                      |
| 12/1/06        | 385,000.00          | 7,700.00            | 392,700.00           | 2005      | 400,400.00           |                     | 400,400.00          | 0.00                 |
|                | <b>9,595,000.00</b> | <b>1,414,333.76</b> | <b>11,009,333.76</b> |           | <b>11,009,333.76</b> | <b>1,254,017.50</b> | <b>9,755,316.26</b> | <b>32,760,000.00</b> |



## BOND INTEREST AND RETIREMENT SCHEDULE

97 Issue \$1,150,000; Limited Tax Bonds Dtd. 12-01-97

| Maturity Dates | Principal    | Interest  | Combined     | Levy         |
|----------------|--------------|-----------|--------------|--------------|
| FY 1997        |              |           |              |              |
|                |              |           |              |              |
| FY 1998        |              |           |              |              |
| 6/1/98         |              | 22,920.00 | 22,920.00    |              |
| FY 1999        |              |           |              |              |
| 12/1/98        | 360,000.00   | 22,920.00 | 382,920.00   | 405,840.00   |
| 6/1/99         |              | 15,900.00 | 15,900.00    |              |
| FY 2000        |              |           |              |              |
| 12/1/99        | 390,000.00   | 15,900.00 | 405,900.00   | 421,800.00   |
| 6/1/00         |              | 8,100.00  | 8,100.00     |              |
| FY 2001        |              |           |              |              |
| 12/1/00        | 400,000.00   | 8,100.00  | 408,100.00   | 416,200.00   |
| FY 2002        |              |           |              |              |
| FY 2003        |              |           |              |              |
| FY 2004        |              |           |              |              |
| FY 2005        |              |           |              |              |
| FY 2006        |              |           |              |              |
| FY 2007        |              |           |              |              |
| Total          | 1,150,000.00 | 93,840.00 | 1,243,840.00 | 1,243,840.00 |
| Accrued        |              | 254.67    | 254.67       |              |
| Net Cost       | 1,150,000.00 | 93,585.33 | 1,243,585.33 | 1,243,840.00 |

96 Issue \$6,380,000; Limited Tax Bonds Dtd. 11-01-96

| Maturity Dates | Principal    | Interest     | Combined     | Levy         |
|----------------|--------------|--------------|--------------|--------------|
|                |              |              |              |              |
| 6/1/97         |              | 143,307.50   | 143,307.50   |              |
| 12/1/97        | 1,805,000.00 | 143,307.50   | 1,948,307.50 | 2,091,615.00 |
| 6/1/98         |              | 102,695.00   | 102,695.00   |              |
| 12/1/98        | 1,505,000.00 | 102,695.00   | 1,607,695.00 | 1,710,390.00 |
| 6/1/99         |              | 68,832.50    | 68,832.50    |              |
| 12/1/99        | 660,000.00   | 68,832.50    | 728,832.50   | 797,665.00   |
| 6/1/00         |              | 49,362.50    | 49,362.50    |              |
| 12/1/00        | 305,000.00   | 49,362.50    | 354,362.50   | 403,725.00   |
| 6/1/01         |              | 42,690.63    | 42,690.63    |              |
| 12/1/01        | 315,000.00   | 42,690.63    | 357,690.63   | 400,381.26   |
| 6/1/02         |              | 35,800.00    | 35,800.00    |              |
| 12/1/02        | 330,000.00   | 35,800.00    | 365,800.00   | 401,600.00   |
| 6/1/03         |              | 29,200.00    | 29,200.00    |              |
| 12/1/03        | 345,000.00   | 29,200.00    | 374,200.00   | 403,400.00   |
| 6/1/04         |              | 22,300.00    | 22,300.00    |              |
| 12/1/04        | 360,000.00   | 22,300.00    | 382,300.00   | 404,600.00   |
| 6/1/05         |              | 15,100.00    | 15,100.00    |              |
| 12/1/05        | 370,000.00   | 15,100.00    | 385,100.00   | 400,200.00   |
| 6/1/06         |              | 7,700.00     | 7,700.00     |              |
| 12/1/06        | 385,000.00   | 7,700.00     | 392,700.00   | 400,400.00   |
| Total          | 6,380,000.00 | 1,033,976.26 | 7,413,976.26 | 7,413,976.26 |

92 Issue \$1,700,000; Gen Obl Bonds Series 1992

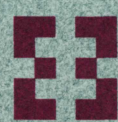
| Maturity Dates | Principal  | Interest   | Combined     | Levy         |
|----------------|------------|------------|--------------|--------------|
| FY 1997        |            |            |              |              |
| 6/1/97         |            | 23,750.00  | 23,750.00    |              |
| FY 1998        |            |            |              |              |
| 12/1/97        | 170,000.00 | 23,750.00  | 193,750.00   | 217,500.00   |
| 6/1/98         |            | 19,500.00  | 19,500.00    |              |
| FY 1999        |            |            |              |              |
| 12/1/98        | 180,000.00 | 19,500.00  | 199,500.00   | 219,000.00   |
| 6/1/99         |            | 15,000.00  | 15,000.00    |              |
| FY 2000        |            |            |              |              |
| 12/1/99        | 190,000.00 | 15,000.00  | 205,000.00   | 220,000.00   |
| 6/1/00         |            | 10,250.00  | 10,250.00    |              |
| FY 2001        |            |            |              |              |
| 12/1/00        | 200,000.00 | 10,250.00  | 210,250.00   | 220,500.00   |
| 6/1/01         |            | 5,250.00   | 5,250.00     |              |
| FY 2002        |            |            |              |              |
| 12/1/01        | 210,000.00 | 5,250.00   | 215,250.00   | 220,500.00   |
| Total Cost     | 950,000.00 | 147,500.00 | 1,097,500.00 | 1,097,500.00 |

89 Issue \$3,035,000; Bonds Dtd. 12-01-89

| Maturity Dates | Principal    | Interest   | Combined     | Levy         |
|----------------|--------------|------------|--------------|--------------|
|                |              |            |              |              |
| 6/1/97         |              | 33,931.25  | 33,931.25    |              |
| 12/1/97        | 350,000.00   | 33,931.25  | 383,931.25   | 417,862.50   |
| 6/1/98         |              | 23,431.25  | 23,431.25    |              |
| 12/1/98        | 370,000.00   | 23,431.25  | 393,431.25   | 416,862.50   |
| 6/1/99         |              | 12,146.25  | 12,146.25    |              |
| 12/1/99        | 395,000.00   | 12,146.25  | 407,146.25   | 419,292.50   |
| Total          | 1,115,000.00 | 139,017.50 | 1,254,017.50 | 1,254,017.50 |

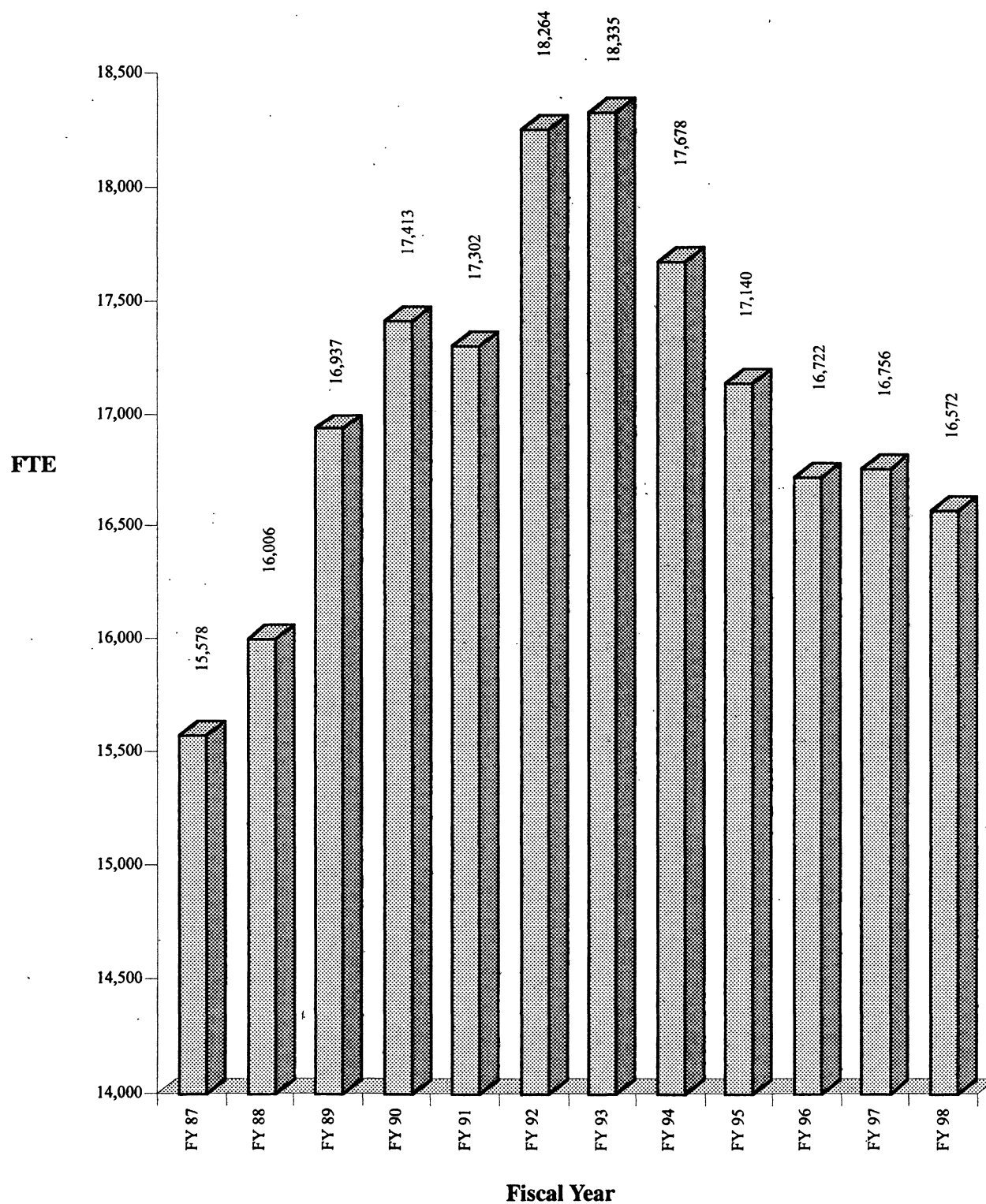
# Appendix







## FULL TIME ENROLLMENT (FTE) HISTORY



## ACADEMIC OCCUPATIONAL AND TRANSFER PROGRAMS

| Program Name  | Transfer Oriented |    |     |     |     | Occupational Certificate |
|---|-------------------|----|-----|-----|-----|--------------------------|
|   | AA                | AS | AFA | AES | AAS |                          |
| Accounting Associate  |                   |    |     |     | X   | X                        |
| Accounting Clerk  |                   |    |     |     |     | X                        |
| Accounting-Payroll, State, and Local Taxes                    |                   |    |     |     |     | X                        |
| Administrative Assistant                                      |                   |    |     |     |     | X                        |
| Arboriculture   |                   |    |     |     |     | X                        |
| Architectural Technology                                      |                   |    |     |     | X   | X                        |
| Automation Skills   |                   |    |     |     |     | X                        |
| Banking and Finance   |                   |    |     |     |     | X                        |
| Biological Science  |                   | X  |     |     |     |                          |
| Bread and Pastry Arts   |                   |    |     |     |     | X                        |
| Building Codes and Enforcement                                |                   |    |     |     |     | X                        |
| Business Information Management                               |                   |    |     |     | X   | X                        |
| Business Management   | X                 |    |     |     |     |                          |
| CAD Technician  |                   |    |     |     |     | X                        |
| Cardiac Technology  |                   |    |     |     | X   |                          |
| Certified Professional Secretary                              |                   |    |     |     |     | X                        |
| Child Development Administrator                               |                   |    |     |     |     | X                        |
| CNC Technician  |                   |    |     |     |     | X                        |
| Commercial Credit Management                                  |                   |    |     |     | X   |                          |
| Computer Information Systems-Technology                       |                   |    |     |     | X   |                          |
| Computer Information Systems Computer Operator                |                   |    |     |     |     | X                        |
| Computer Information Systems Microcomputers in Business       |                   |    |     |     |     | X                        |
| Computer Information Systems- Midrange                        |                   |    |     |     |     | X                        |
| Computer Information Systems- Technical                       |                   |    |     |     |     | X                        |
| Computer Information Systems-C Programming                    |                   |    |     |     |     | X                        |
| Criminal Justice  |                   |    |     |     | X   | X                        |
| Culinary Arts   |                   |    |     |     |     | X                        |
| Dental Hygiene  |                   |    |     |     | X   |                          |
| Dietary Manager   |                   |    |     |     |     | X                        |
| Dietetic Technician   |                   |    |     |     | X   |                          |
| Digital Electronics and Microprocessor Technology             |                   |    |     |     | X   | X                        |
| Early Childhood Education-Before/After School Care            |                   |    |     |     |     | X                        |
| Early Childhood Administrator                                 |                   |    |     |     |     | X                        |
| Early Childhood Education                                     |                   |    |     |     | X   |                          |
| Early Childhood Education Assistant Teacher                   |                   |    |     |     |     | X                        |
| Early Childhood Education Teacher                             |                   |    |     |     |     | X                        |
| Early Childhood Education- Special Education Paraprofessional |                   |    |     |     |     | X                        |
| Early Childhood Education-Infant/Toddler                      |                   |    |     |     |     | X                        |
| Education   | X                 |    |     |     |     |                          |
| Electrical Maintenance  |                   |    |     |     |     | X                        |
| Electrocardiograph Technician                                 |                   |    |     |     |     | X                        |
| Electronics   |                   |    |     |     |     | X                        |
| Electronics Technology  |                   |    |     |     | X   |                          |
| Engineering   |                   | X  |     | X   |     |                          |
| Executive Secretarial Development                             |                   |    |     |     | X   |                          |
| Fashion Design  |                   |    |     |     | X   | X                        |
| Fashion Merchandising   |                   |    |     |     | X   |                          |
| Financial Institution Management                              |                   |    |     |     | X   |                          |
| Financial Management  |                   |    |     |     | X   |                          |
| Fine And Applied Arts   | X                 |    | X   |     |     |                          |
| Fire Science Technology                                       |                   |    |     |     | X   | X                        |
| Floral Design   |                   |    |     |     |     | X                        |
| Garden Center Operations                                      |                   |    |     |     |     | X                        |
| General   | X                 | X  |     |     |     |                          |
| General Office Assistant                                      |                   |    |     |     |     | X                        |
| Golf Course Maintenance                                       |                   |    |     |     |     | X                        |
| Greenhouse Operations   |                   |    |     |     |     | X                        |
| Grounds Equipment Operator                                    |                   |    |     |     |     | X                        |
| Grounds Maintenance   |                   |    |     |     |     | X                        |
| Health Insurance Coder  |                   |    |     |     |     | X                        |

| Program Name                                  | Transfer Oriented |    |     |     |     | Occupational Certificate |
|---|-------------------|----|-----|-----|-----|--------------------------|
|   | AA                | AS | AFA | AES | AAS |                          |
| Heating Service                               |                   |    |     |     |     | X                        |
| Horticulture                                  |                   |    |     |     |     | X                        |
| Hospitality Management                        |                   |    |     |     | X   | X                        |
| Hotel Management                              |                   |    |     |     |     | X                        |
| Human Resource Management                     |                   |    |     |     |     | X                        |
| Industrial and Retail Security                |                   |    |     |     |     | X                        |
| Insurance                                     |                   |    |     |     | X   | X                        |
| Interior Design                               |                   |    |     |     | X   |                          |
| International Business                        |                   |    |     |     | X   | X                        |
| Journalism                                    |                   |    |     |     | X   |                          |
| Landscape Design                              |                   |    |     |     |     | X                        |
| Legal Secretary                               |                   |    |     |     | X   | X                        |
| Legal Technology                              |                   |    |     |     | X   | X                        |
| Liberal Arts                                  | X                 |    |     |     |     |                          |
| Licensed Practical Nursing                    |                   |    |     |     |     | X                        |
| Machinist                                     |                   |    |     |     |     | X                        |
| Manufacturing Technology                      |                   |    |     |     | X   |                          |
| Marketing                                     |                   |    |     |     | X   |                          |
| Master Floral Design                          |                   |    |     |     |     | X                        |
| Materials/Logistics Management                |                   |    |     |     | X   | X                        |
| Mechanical Drafting                           |                   |    |     |     |     | X                        |
| Mechanical Engineering Technology             |                   |    |     |     | X   |                          |
| Media Design                                  |                   |    |     |     |     | X                        |
| Media Writing                                 |                   |    |     |     |     | X                        |
| Media Writing and Design                      |                   |    |     |     |     | X                        |
| Medical Office Assistant                      |                   |    |     |     | X   | X                        |
| Medical Transcriptionist                      |                   |    |     |     |     | X                        |
| Medical/Dental Secretary                      |                   |    |     |     | X   | X                        |
| Music   | X                 |    | X   |     |     |                          |
| Nursery Operations                            |                   |    |     |     |     | X                        |
| Nursing                                       |                   |    |     |     | X   |                          |
| Park and Grounds Operation Management         |                   |    |     |     | X   |                          |
| Personal Banking                              |                   |    |     |     |     | X                        |
| Pesticide Applicator                          |                   |    |     |     |     | X                        |
| Pharmacy Technician                           |                   |    |     |     |     | X                        |
| Phlebotomist                                  |                   |    |     |     |     | X                        |
| Plant Propagation                             |                   |    |     |     |     | X                        |
| Plant Science Technology                      |                   |    |     |     | X   |                          |
| Production Engineering Technician             |                   |    |     |     |     | X                        |
| Production Welding                            |                   |    |     |     |     | X                        |
| Quality Assurance                             |                   |    |     |     |     | X                        |
| Real Estate                                   |                   |    |     |     | X   | X                        |
| Real Estate Appraisal                         |                   |    |     |     |     | X                        |
| Real Estate Business Ownership                |                   |    |     |     |     | X                        |
| Real Estate Investment                        |                   |    |     |     |     | X                        |
| Real Estate License Preparation               |                   |    |     |     |     | X                        |
| Retail Merchandising                          |                   |    |     |     |     | X                        |
| Refrigeration and Air Conditioning Service    |                   |    |     |     |     | X                        |
| Refrigeration and Air Conditioning Technology |                   |    |     |     | X   |                          |
| Refrigeration Service                         |                   |    |     |     |     | X                        |
| Residential Comfort Systems                   |                   |    |     |     |     | X                        |
| Sales Management and Development              |                   |    |     |     |     | X                        |
| Science                                       |                   | X  |     |     |     |                          |
| Secretarial                                   |                   |    |     |     |     | X                        |
| Sign Language Interpreting                    |                   |    |     |     |     | X                        |
| Small Business Management                     |                   |    |     |     | X   | X                        |
| Supervisory and Administrative Management     |                   |    |     |     | X   | X                        |
| Turfgrass Maintenance                         |                   |    |     |     |     | X                        |
| Word Processing Specialist                    |                   |    |     |     |     | X                        |

## PER CAPITA COST

| Year    | Tuition | State<br>Apportionment | All Other<br>Revenue | Per Capita *<br>Cost |
|---------|---------|------------------------|----------------------|----------------------|
| 1967-68 | \$8.00  | \$11.50                | \$35.50              | \$55.00              |
| 1968-69 | 8.00    | 11.50                  | 34.50                | 54.00                |
| 1969-70 | 8.00    | 11.50                  | 24.76                | 44.26                |
| 1970-71 | 10.00   | 15.50                  | 22.54                | 48.04                |
| 1971-72 | 12.00   | 15.50                  | 21.85                | 49.35                |
| 1972-73 | 12.00   | 16.50                  | 22.83                | 51.33                |
| 1973-74 | 14.00   | 18.50                  | 20.55                | 53.05                |
| 1974-75 | 14.00   | 18.12                  | 17.22                | 49.34                |
| 1975-76 | 14.00   | 17.61                  | 21.28                | 52.89                |
| 1976-77 | 15.00   | 19.40                  | 22.79                | 57.19                |
| 1977-78 | 15.00   | 20.49                  | 28.81                | 64.30                |
| 1978-79 | 17.00   | 21.32                  | 27.55                | 65.87                |
| 1979-80 | 18.00   | 23.72                  | 26.31                | 68.03                |
| 1980-81 | 19.00   | 25.08                  | 24.15                | 68.23                |
| 1981-82 | 22.00   | 26.31                  | 21.13                | 69.44                |
| 1982-83 | 22.00   | 22.86                  | 37.84                | 82.70                |
| 1983-84 | 25.00   | 21.76                  | 37.94                | 84.70                |
| 1984-85 | 27.00   | 21.61                  | 40.55                | 89.16                |
| 1985-86 | 27.00   | 24.22                  | 55.45                | 106.67               |
| 1986-87 | 27.00   | 22.99                  | 73.60                | 123.59               |
| 1987-88 | 27.00   | 27.20                  | 80.64                | 134.8                |
| 1988-89 | 30.00   | 28.60                  | 85.69                | 144.29               |
| 1989-90 | 30.00   | 29.67                  | 85.87                | 145.54               |
| 1990-91 | 30.00   | 32.14                  | 89.02                | 151.16               |
| 1991-92 | 30.00   | 34.45                  | 105.88               | 170.33               |
| 1992-93 | 33.00   | 28.02                  | 124.03               | 185.05               |
| 1993-94 | 36.00   | 27.35                  | 126.66               | 190.01               |
| 1994-95 | 36.00   | 27.97                  | 129.34               | 193.31               |
| 1995-96 | 40.00   | 28.71                  | 147.53               | 216.24               |
| 1996-97 | 42.00   | 29.70                  | 159.65               | 231.35               |
| 1997-98 | 46.00   | 33.53                  | 160.18               | 239.71               |

\* Does NOT include non-capital State and Grant funds per semester hour.

## % OF PER CAPITA COST

| Year    | Tuition | State<br>Apportionment | All Other<br>Revenue | Per Capita *<br>Cost |
|---------|---------|------------------------|----------------------|----------------------|
| 1967-68 | 14.5%   | 20.9%                  | 64.5%                | 100%                 |
| 1968-69 | 14.8    | 21.3                   | 63.9                 | 100                  |
| 1969-70 | 18.1    | 26.0                   | 55.9                 | 100                  |
| 1970-71 | 20.8    | 32.3                   | 46.9                 | 100                  |
| 1971-72 | 24.3    | 31.4                   | 44.3                 | 100                  |
| 1972-73 | 23.4    | 32.1                   | 44.5                 | 100                  |
| 1973-74 | 26.4    | 34.9                   | 38.7                 | 100                  |
| 1974-75 | 28.4    | 36.7                   | 34.9                 | 100                  |
| 1975-76 | 26.5    | 33.3                   | 40.2                 | 100                  |
| 1976-77 | 26.2    | 33.9                   | 39.8                 | 100                  |
| 1977-78 | 23.3    | 31.9                   | 44.8                 | 100                  |
| 1978-79 | 25.8    | 32.4                   | 41.8                 | 100                  |
| 1979-80 | 26.5    | 34.9                   | 38.7                 | 100                  |
| 1980-81 | 27.8    | 36.8                   | 35.4                 | 100                  |
| 1981-82 | 31.7    | 37.9                   | 30.4                 | 100                  |
| 1982-83 | 26.6    | 27.6                   | 45.8                 | 100                  |
| 1983-84 | 29.5    | 25.7                   | 44.8                 | 100                  |
| 1984-85 | 30.3    | 24.2                   | 45.5                 | 100                  |
| 1985-86 | 25.3    | 22.7                   | 52.0                 | 100                  |
| 1986-87 | 21.8    | 18.6                   | 59.6                 | 100                  |
| 1987-88 | 20.0    | 20.2                   | 59.8                 | 100                  |
| 1988-89 | 20.8    | 19.8                   | 59.4                 | 100                  |
| 1989-90 | 20.6    | 20.4                   | 59.0                 | 100                  |
| 1990-91 | 19.8    | 21.3                   | 58.9                 | 100                  |
| 1991-92 | 17.6    | 20.2                   | 62.2                 | 100                  |
| 1992-93 | 17.8    | 15.1                   | 67.0                 | 100                  |
| 1993-94 | 18.9    | 14.4                   | 66.7                 | 100                  |
| 1994-95 | 18.6    | 14.5                   | 66.9                 | 100                  |
| 1995-96 | 18.5    | 13.3                   | 68.2                 | 100                  |
| 1996-97 | 18.2    | 12.8                   | 69.0                 | 100                  |
| 1997-98 | 19.2    | 14.0                   | 66.8                 | 100                  |

\* Does NOT include non-capital State and Grant funds per semester hour.



## HARPER COLLEGE EQUALIZED ASSESSED VALUATION BY COUNTY

| Levy (1)<br>Year | Cook           | Kane       | Lake        | McHenry     | Total (2)      |
|------------------|----------------|------------|-------------|-------------|----------------|
| 1967             | 912,872,355    | 9,410,980  | 56,091,365  | 5,479,020   | 983,853,720    |
| 1968             | 1,024,637,885  | 9,704,760  | 59,584,904  | 5,830,140   | 1,099,757,689  |
| 1969             | 1,205,150,879  | 9,764,000  | 68,295,666  | 6,311,830   | 1,289,522,375  |
| 1970             | 1,328,493,845  | 8,841,510  | 69,505,339  | 6,718,620   | 1,413,559,314  |
| 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             | 1,959,935,484  | 10,806,000 | 86,016,123  | 9,076,898   | 2,065,834,505  |
| 1975             | 2,053,473,773  | 11,365,159 | 91,049,476  | 9,908,872   | 2,165,797,280  |
| 1976             | 2,349,089,537  | 11,448,225 | 106,621,325 | 10,948,833  | 2,478,107,920  |
| 1977             | 2,588,145,278  | 11,697,079 | 130,436,610 | 12,231,351  | 2,742,510,318  |
| 1978             | 2,803,922,400  | 12,431,067 | 152,700,196 | 15,370,140  | 2,984,423,803  |
| 1979             | 2,783,881,380  | 13,732,046 | 180,378,734 | 18,878,169  | 2,996,870,329  |
| 1980             | 3,429,169,229  | 16,128,261 | 210,902,047 | 23,228,607  | 3,679,428,144  |
| 1981             | 4,192,564,160  | 17,627,690 | 227,873,468 | 26,692,117  | 4,464,757,435  |
| 1982             | 4,479,364,687  | 18,487,126 | 238,071,691 | 27,483,310  | 4,763,406,814  |
| 1983             | 4,469,862,554  | 16,026,712 | 243,165,764 | 26,612,772  | 4,755,667,802  |
| 1984             | 4,779,265,256  | 15,871,907 | 253,282,510 | 27,572,183  | 5,075,991,856  |
| 1985             | 5,417,450,692  | 15,947,850 | 269,086,882 | 28,796,049  | 5,731,281,473  |
| 1986             | 5,707,599,916  | 16,590,756 | 289,833,072 | 32,594,662  | 6,046,618,406  |
| 1987             | 6,082,969,895  | 19,227,099 | 328,298,957 | 37,314,964  | 6,467,810,915  |
| 1988             | 6,375,520,577  | 21,004,705 | 375,686,130 | 45,028,812  | 6,817,240,224  |
| 1989             | 7,861,901,522  | 20,501,587 | 439,084,763 | 52,882,658  | 8,374,370,530  |
| 1990             | 8,405,574,459  | 23,409,683 | 511,801,980 | 60,332,869  | 9,001,118,991  |
| 1991             | 8,644,078,068  | 25,734,687 | 577,477,010 | 69,941,012  | 9,317,230,777  |
| 1992             | 9,866,570,847  | 30,150,192 | 609,619,575 | 77,547,718  | 10,583,888,332 |
| 1993             | 10,152,119,098 | 32,332,945 | 641,695,870 | 85,103,615  | 10,911,251,528 |
| 1994             | 10,012,855,593 | 34,990,938 | 662,357,664 | 91,394,551  | 10,801,598,746 |
| 1995             | 10,844,801,196 | 36,316,539 | 696,875,910 | 96,583,351  | 11,674,576,996 |
| 1996             | 11,069,679,533 | 38,869,716 | 733,664,538 | 102,032,222 | 11,944,246,009 |

(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.

## DEBT OBLIGATIONS

## CALENDAR YEAR

| Maturity Dates | Principal    | Interest     | Combined      | Year | Levy          | Abatement    | Net Levy     | Remaining     |
|----------------|--------------|--------------|---------------|------|---------------|--------------|--------------|---------------|
| 1997           |              |              |               |      |               |              |              | 9,595,000.00  |
| 6/1/97         |              | 200,988.75   | 200,988.75    |      |               |              |              |               |
| 12/1/97        | 2,325,000.00 | 200,988.75   | 2,525,988.75  | 1996 | 2,726,977.50  | 417,862.50   | 2,309,115.00 | 7,270,000.00  |
| 1998           |              |              |               |      |               |              |              |               |
| 6/1/98         |              | 168,546.25   | 168,546.25    |      |               |              |              |               |
| 12/1/98        | 2,415,000.00 | 168,546.25   | 2,583,546.25  | 1997 | 2,752,092.50  | 416,862.50   | 2,335,230.00 | 4,855,000.00  |
| 1999           |              |              |               |      |               |              |              |               |
| 6/1/99         |              | 111,878.75   | 111,878.75    |      |               |              |              |               |
| 12/1/99        | 1,635,000.00 | 111,878.75   | 1,746,878.75  | 1998 | 1,858,757.50  | 419,292.50   | 1,439,465.00 | 3,220,000.00  |
| 2000           |              |              |               |      |               |              |              |               |
| 6/1/00         |              | 67,712.50    | 67,712.50     |      |               |              |              |               |
| 12/1/00        | 905,000.00   | 67,712.50    | 972,712.50    | 1999 | 1,040,425.00  |              | 1,040,425.00 | 2,315,000.00  |
| 2001           |              |              |               |      |               |              |              |               |
| 6/1/01         |              | 47,940.63    | 47,940.63     |      |               |              |              |               |
| 12/1/01        | 525,000.00   | 47,940.63    | 572,940.63    | 2000 | 620,881.26    |              | 620,881.26   | 1,790,000.00  |
| 2002           |              |              |               |      |               |              |              |               |
| 6/1/02         |              | 35,800.00    | 35,800.00     |      |               |              |              |               |
| 12/1/02        | 330,000.00   | 35,800.00    | 365,800.00    | 2001 | 401,600.00    |              | 401,600.00   | 1,460,000.00  |
| 2003           |              |              |               |      |               |              |              |               |
| 6/1/03         |              | 29,200.00    | 29,200.00     |      |               |              |              |               |
| 12/1/03        | 345,000.00   | 29,200.00    | 374,200.00    | 2002 | 403,400.00    |              | 403,400.00   | 1,115,000.00  |
| 2004           |              |              |               |      |               |              |              |               |
| 6/1/04         |              | 22,300.00    | 22,300.00     |      |               |              |              |               |
| 12/1/04        | 360,000.00   | 22,300.00    | 382,300.00    | 2003 | 404,600.00    |              | 404,600.00   | 755,000.00    |
| 2005           |              |              |               |      |               |              |              |               |
| 6/1/05         |              | 15,100.00    | 15,100.00     |      |               |              |              |               |
| 12/1/05        | 370,000.00   | 15,100.00    | 385,100.00    | 2004 | 400,200.00    |              | 400,200.00   | 385,000.00    |
| 2006           |              |              |               |      |               |              |              |               |
| 6/1/06         |              | 7,700.00     | 7,700.00      |      |               |              |              |               |
| 12/1/06        | 385,000.00   | 7,700.00     | 392,700.00    | 2005 | 400,400.00    |              | 400,400.00   | 0.00          |
|                | 9,595,000.00 | 1,414,333.76 | 11,009,333.76 |      | 11,009,333.76 | 1,254,017.50 | 9,755,316.26 | 32,760,000.00 |

1998-99 COLLEGE PLAN AND BUDGET REPORT

97 Issue \$1,150,000; Limited Tax Bonds Dtd. 12-01-97

| Maturity Dates | Principal    | Interest  | Combined     | Levy         |
|----------------|--------------|-----------|--------------|--------------|
| 1997           |              |           |              |              |
| 6/1/97         |              |           |              |              |
| 12/1/97        | 360,000.00   | 22,920.00 | 382,920.00   | 405,840.00   |
| 1998           |              |           |              |              |
| 6/1/98         |              | 22,920.00 | 22,920.00    |              |
| 12/1/98        | 390,000.00   | 15,900.00 | 405,900.00   | 421,800.00   |
| 1999           |              |           |              |              |
| 6/1/99         |              | 15,900.00 | 15,900.00    |              |
| 12/1/99        | 400,000.00   | 8,100.00  | 408,100.00   | 416,200.00   |
| 2000           |              |           |              |              |
| 6/1/00         |              | 8,100.00  | 8,100.00     |              |
| 12/1/00        |              |           |              |              |
| 2001           |              |           |              |              |
| 6/1/01         |              |           |              |              |
| 12/1/01        |              |           |              |              |
| 2002           |              |           |              |              |
| 6/1/02         |              |           |              |              |
| 12/1/02        |              |           |              |              |
| 2003           |              |           |              |              |
| 6/1/03         |              |           |              |              |
| 12/1/03        |              |           |              |              |
| 2004           |              |           |              |              |
| 6/1/04         |              |           |              |              |
| 12/1/04        |              |           |              |              |
| 2005           |              |           |              |              |
| 6/1/05         |              |           |              |              |
| 12/1/05        |              |           |              |              |
| 2006           |              |           |              |              |
| 6/1/06         |              |           |              |              |
| 12/1/06        |              |           |              |              |
| Total          | 1,150,000.00 | 93,840.00 | 1,243,840.00 | 1,243,840.00 |
| Accrued        |              | 254.67    | 254.67       |              |
| Net Cost       | 1,150,000.00 | 93,585.33 | 1,243,585.33 | 1,243,840.00 |

96 Issue \$6,380,000; Limited Tax Bonds Dtd. 11-01-96

| Maturity Dates | Principal    | Interest     | Combined     | Levy         |
|----------------|--------------|--------------|--------------|--------------|
| 6/1/97         |              | 143,307.50   | 143,307.50   |              |
| 12/1/97        | 1,805,000.00 | 143,307.50   | 1,948,307.50 | 2,091,615.00 |
| 6/1/98         |              | 102,695.00   | 102,695.00   |              |
| 12/1/98        | 1,505,000.00 | 102,695.00   | 1,607,695.00 | 1,710,390.00 |
| 6/1/99         |              | 68,832.50    | 68,832.50    |              |
| 12/1/99        | 660,000.00   | 68,832.50    | 728,832.50   | 797,665.00   |
| 6/1/00         |              | 49,362.50    | 49,362.50    |              |
| 12/1/00        | 305,000.00   | 49,362.50    | 354,362.50   | 403,725.00   |
| 6/1/01         |              | 42,690.63    | 42,690.63    |              |
| 12/1/01        | 315,000.00   | 42,690.63    | 357,690.63   | 400,381.26   |
| 6/1/02         |              | 35,800.00    | 35,800.00    |              |
| 12/1/02        | 330,000.00   | 35,800.00    | 365,800.00   | 401,600.00   |
| 6/1/03         |              | 29,200.00    | 29,200.00    |              |
| 12/1/03        | 345,000.00   | 29,200.00    | 374,200.00   | 403,400.00   |
| 6/1/04         |              | 22,300.00    | 22,300.00    |              |
| 12/1/04        | 360,000.00   | 22,300.00    | 382,300.00   | 404,600.00   |
| 6/1/05         |              | 15,100.00    | 15,100.00    |              |
| 12/1/05        | 370,000.00   | 15,100.00    | 385,100.00   | 400,200.00   |
| 6/1/06         |              | 7,700.00     | 7,700.00     |              |
| 12/1/06        | 385,000.00   | 7,700.00     | 392,700.00   | 400,400.00   |
| Total          | 6,380,000.00 | 1,033,976.26 | 7,413,976.26 | 7,413,976.26 |

92 Issue \$1,700,000; Gen Obl Bonds Series 1992

| Maturity Dates | Principal  | Interest   | Combined     | Levy         |
|----------------|------------|------------|--------------|--------------|
| 1997           |            |            |              |              |
| 6/1/97         |            | 23,750.00  | 23,750.00    |              |
| 12/1/97        | 170,000.00 | 23,750.00  | 193,750.00   | 217,500.00   |
| 1998           |            |            |              |              |
| 6/1/98         |            | 19,500.00  | 19,500.00    |              |
| 12/1/98        | 180,000.00 | 19,500.00  | 199,500.00   | 219,000.00   |
| 1999           |            |            |              |              |
| 6/1/99         |            | 15,000.00  | 15,000.00    |              |
| 12/1/99        | 190,000.00 | 15,000.00  | 205,000.00   | 220,000.00   |
| 2000           |            |            |              |              |
| 6/1/00         |            | 10,250.00  | 10,250.00    |              |
| 12/1/00        | 200,000.00 | 10,250.00  | 210,250.00   | 220,500.00   |
| 2001           |            |            |              |              |
| 6/1/01         |            | 5,250.00   | 5,250.00     |              |
| 12/1/01        | 210,000.00 | 5,250.00   | 215,250.00   | 220,500.00   |
| Total Cost     | 950,000.00 | 147,500.00 | 1,097,500.00 | 1,097,500.00 |

89 Issue \$3,035,000; Bonds Dtd. 12-01-89

| Maturity Dates | Principal    | Interest   | Combined     | Levy         |
|----------------|--------------|------------|--------------|--------------|
| 6/1/97         |              | 33,931.25  | 33,931.25    |              |
| 12/1/97        | 350,000.00   | 33,931.25  | 383,931.25   | 417,862.50   |
| 6/1/98         |              | 23,431.25  | 23,431.25    |              |
| 12/1/98        | 370,000.00   | 23,431.25  | 393,431.25   | 416,862.50   |
| 6/1/99         |              | 12,146.25  | 12,146.25    |              |
| 12/1/99        | 395,000.00   | 12,146.25  | 407,146.25   | 419,292.50   |
| Total          | 1,115,000.00 | 139,017.50 | 1,254,017.50 | 1,254,017.50 |

## GRANT PROGRAMS JULY 1, 1998-JUNE 30, 1999

REPORTED AS OF AUGUST 18, 1998

| NAME   | BRIEF DESCRIPTION  | FUNDING SOURCE        | DATES OF OPERATION/<br>MANAGER     |
|--|--|-----------------------|------------------------------------|
| Special Populations<br>Allocations<br>Acad. Enr/Lang. Studies                | State Allocation Grant<br>Special populations to<br>support students.                              | ICCB<br>\$275,637     | 07-01-98-06-30-99<br>L. MCKAY      |
| Business/Industry State<br>Workforce Preparation<br>Workforce and Prof. Dev. | Allocation Grant<br>To provide local economic<br>development in workforce<br>training.             | ICCB<br>\$161,743     | 07-01-98-06-30-99<br>S. QUIRK      |
| Education to Careers<br>Workforce Preparation<br>Workforce and Prof. Dev.    | State Allocation Grant<br>To promote career devel-<br>opment and work-based<br>learning.           | ICCB<br>\$135,168     | 07-01-98-06-30-99<br>S. QUIRK      |
| Welfare to Work<br>Workforce Preparation<br>Workforce and Prof. Dev.         | State Allocation Grant<br>Workforce preparation.   | ICCB<br>\$62,500      | 07-01-98-06-30-99<br>S. QUIRK      |
| Advanced Technology  | State Allocation Grant<br>To purchase technological<br>resources for instruction.                  | ICCB<br>\$158,528     | 07-01-98-06-30-99<br>S. QUIRK      |
| Advanced Technology<br>Information Systems                                   | State Allocation Grant<br>Technology support.  | ICCB<br>\$110,883     | 07-01-98-06-30-99<br>D. MCSHANE    |
| Technical Skills   | State Allocation Grant<br>Staff technical skills<br>enhancement.                                   | ICCB<br>\$98,897      | 07-01-98-06-30-99                  |
| Displaced Homemakers<br>Women's Program                                      | Continuation of FY 98<br>Grant. Advising and job<br>placement for Women's<br>Program participants. | IDOL<br>\$59,000      | 07-01-98-06-30-99<br>L. LOPEZ-WARK |
| Disability Services  | Continuation of FY 98<br>Grant. To provide services<br>to disabled students.                       | IDHS/ORS<br>\$129,780 | 07-01-98-06-03-99<br>T. THOMPSON   |

| NAME  | BRIEF DESCRIPTION   | FUNDING SOURCE                                | DATES OF OPERATION/<br>MANAGER   |
|---|---|---|----------------------------------|
| Adult Ed. and Literacy<br>Adult Education<br>Development                            | Continuation of FY 98<br>grant Adult education and<br>literacy.   | ISBE<br>\$324,779                             | 07-01-98-06-30-99<br>P. Mulcrone |
| Federal Tech Prep<br>99-477001-14-016-5120-51                                       | Continuation of FY 98<br>grant. Comprehensive<br>career.  | ISBE<br>\$124,322                             | 07-01-98-06-30-99                |
| State Tech Prep<br>99-320001-14-016-5120-51<br>Education to Careers                 | Continuation of FY 98<br>grant. Comprehensive<br>career development<br>program.                                 | ISBE<br>\$162,159                             | 07-01-98-06-30-99<br>S. Griffith |
| Gender Equity Program<br>99-473500-14-016-5120-51<br>Women's Program                | Continuation of FY 98<br>grant. Reduce sex stereo-<br>typing in training and the<br>workplace.                  | ISBE<br>\$35,000                              | 07-01-98-06-30-99<br>N. McDonald |
| Work-based Learning<br>99-326500-14-016-5120-51<br>NSET                             | Continuation of FY 98<br>grant. Create a model<br>program in work-based<br>learning.                            | ISBE<br>\$25,000                              | 07-01-98-06-30-99<br>S. Griffith |
| Perkins IIC Grant<br>99-475000-14-016-5120-51<br>Workforce and Prof. Dev.           | Continuation of FY 98<br>Education to Careers.<br>Support vocational<br>programs in Districts 211,<br>214, 220. | ISBE<br>\$154,150                             | 07-01-98-06-30-99<br>S. Quirk    |
| Program Improvement<br>99-324500-14-016-5120-51<br>Workforce and Prof. Dev.         | Continuation of FY 98<br>Education to Careers.<br>Support vocational<br>programs in Districts 211,<br>214, 220. | ISBE<br>\$23,204                              | 07-01-98-06-30-99<br>S. Quirk    |
| Mid-west Center of Post-<br>Secondary Outreach<br>Access and Disability<br>Services | Continuation of FY 98.<br>Provide technical assis-<br>tance to other institutions.                              | USDE/St. Paul Univ.<br>54,995<br>Sub-contract | 10-01-98-09-30-99<br>T. Thompson |

| NAME  | BRIEF DESCRIPTION  | FUNDING SOURCE                  | DATES OF OPERATION/<br>MANAGER                       |
|---|--|---------------------------------|--|
| Division of Undergraduate<br>Education<br>DUE: 9851220<br>Department of Chemistry | "UV-Visible<br>Spectrophotometers for the<br>CPLP Network."<br>Equipment purchase. | NSF<br>\$27,900<br>\$27,900 - M | 09-01-98-08-31-2000<br>J. Ellefson-Kuehn,<br>B. Weil |
| Student Support Services<br>Access and Disability<br>Services                     | Second year of grant to<br>provide services to stu-<br>dents with disabilities.    | USDE/TRIO<br>\$187,218          | 10-01-98-09-30-99<br>T. Thompson                     |

**Reported as of July 13, 1998**

**Fiscal Year 1999**

**Total to date: \$1,984,084**

#### DESCRIPTION OF ABBREVIATIONS

DAVTE: Department of Adult Vocational-Technical Education  
DCCA: Illinois Department of Commerce and Community Affairs  
IBHE: Illinois Board of Higher Education  
ICCB: Illinois Community College Board  
IDHS: Illinois Department of Human Services  
IDL: Illinois Department of Labor  
ISBE: Illinois State Board of Education  
NSF: National Science Foundation  
USDE: United States Department of Education  
M: Matching amount required

## GLOSSARY

### **Cost Center**

A fiscal and accounting entity which is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

### **Credit Hour**

One contact hour (50 minutes) per week based on a 16-week term or a total of 800 minutes per semester.

### **Fiscal Year**

The fiscal year at William Rainey Harper College is July 1 to June 30.

### **Foundation**

The William Rainey Harper College Educational Foundation is a nonprofit, tax-exempt educational corporation organized under Illinois law to receive gifts, grants, loans, bequests and scholarships on behalf of the students, staff or the institution. Gifts received through the Foundation are tax deductible for the donor.

### **Fringe Benefits**

The College provides comprehensive benefits to full-time employees which currently include: health insurance, short and long term disability insurance, dental, earned vacation days, earned sick and personal leave, bereavement or emergency leaves and professional development monies. The specific fringes depend upon the employee group and union contract.

### **Full Time Equivalent (FTE)**

Number of credit hours generated in a semester divided by 15.

### **Fund Balance**

That which is left in a fund at the end of a fiscal year, that may be expressed with a negative or a positive figure.

### **Gifts**

Money received by the College generally from private and/or corporate sources. Used primarily for student financial aid and/or special programs and equipment.

### **Grant**

Money awarded to the College in response to a proposal for specific purposes. Money generally from state or federal sources.

### **Investment Income**

Income to the College derived from the investment of current funds.

### **Organizational Tier Levels**

**Tier 1** activities and units are those engaged in the purpose of providing direct instruction, public services, and internal entrepreneurial type activities to students and the community (intended to generate revenues from the public, sufficient to make themselves self-sustaining).

**Tier 2** activities and units are those engaged in the purpose of providing supervision, management or administration of Tier 1 activities.

**Tier 3** activities and units are those engaged in for the purpose of providing **supportive services** used internally by any faculty, administrator, or staff member to support Tier 1 functions.

**Tier 4** activities and units are those engaged in the purpose of providing or maintaining the basic **infrastructure** of the College including the purchase and operation of physical facilities, conducting executive administration, providing overall planning, budgeting, and providing for avoidance of or protection from risk of any nature.

#### **Professional Development**

Monies budgeted and set aside to promote the professional development of individual staff and faculty members. Included within the scope of this allowance are: travel, professional dues, course work, conferences, seminars, developmental materials and equipment.

#### **Property Tax**

Compulsory charges levied on real property by the College district for the purpose of funding College operation.

#### **State Appropriations (include supplemental appropriations)**

Revenue to the College derived from a formula established by the State of Illinois.

#### **Supplies and Services**

Any article, material or service which is consumed in use, loses its original shape or appearance with use or is expendable.

#### **Tax Increment Financing (TIF) Illinois**

A governmental body established by the State of Illinois to receive and disburse tax dollars generated as a result of the increase in valuation caused by property improvement and rehabilitation within the College district.

#### **Tuition and Fees**

Revenue to the College derived from payments by students for educational and general purposes.

### **STATE OF ILLINOIS PROGRAM FUNCTION DEFINITIONS**

#### **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.

#### **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 district-wide basis. The President's Office, Business Office, Information Systems and Personnel Services are included in this function. It also includes all equipment, materials, supplies and costs that are necessary to support this function.

#### **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.



### **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. Administrative data processing, insurance costs, legal fees, provision for contingencies, scholarships, non-operating expense and tuition charge-back are examples of items included in this area.

### **Instruction**

Instruction consists of those activities dealing directly with or aiding in the teaching of students. It includes the activities of the faculty in the baccalaureate-oriented transfer-occupational technical careers, general studies, and remedial and ABE/ASE programs (associate degree credit and certificate credit). It also includes all equipment, materials, supplies, and costs that are necessary to implement the instructional.

### **Operation of Plant**

Consists of housekeeping activities necessary in order to keep the physical facilities open and ready to 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 as well as equipment, materials, supplies, and costs that are necessary to support this function.

### **Public Service**

The public service function includes the services provided to the general community, governmental agencies, and business and industry for non-credit community education and community service activities. Community education focuses on the individual participant and, thus, requires an individual registration and class completion record-keeping procedure. Community education includes non-credit short courses, professional review classes, workshops, and seminars that provide an educational service to the residents of the community. Community service is a structured activity that provides a beneficial service to the public. Community service focuses on group participation and, thus, does not require an individual registration and completion record-keeping procedure. Community service includes college-sponsored seminars, workshops, forums, lecture series, cultural exhibits and events and consulting services provided through college-operated institutes and centers. (*See ICCB Rule 1501.301.*)

### **Student Services**

The student services function provides assistance in the areas of financial aid, admissions and records, health, placement, testing, counseling, and student activities. It includes all equipment, materials, supplies and costs that are necessary to support this function.

LEGAL BUDGET, FISCAL YEAR 1999

## SUMMARY OF FISCAL YEAR 1999 BUDGET BY FUND

|  | General                |  |   | Special Revenue             |                            |   |
|--|------------------------|--|---|-----------------------------|----------------------------|---|
|  | Education Fund         | Operations & Maintenance Fund          | Public Building Commission Operation & Maintenance Fund | Restricted Purposes Fund    | Audit Fund                 | Liability, Protection and Settlement Fund |
| Beginning Balance                            | 11,120,000             | 3,704,408                              |   | 646,879                     | 135,878                    | 2,570,694                                 |
| Budgeted Revenues                            | 45,592,657             | 9,435,838                              |   | 8,689,013                   | 60,500                     | 1,120,000                                 |
| Budgeted Expenditures                        | (44,857,657)           | (13,880,838)                           |   | (11,896,735)                | (89,000)                   | (1,478,110)                               |
| Budgeted Net Transfers from (to) Other Funds | (735,000)              | 1,730,000                              |   | 1,700,000                   | 0                          | 0   |
| Budgeted Ending Balance                      | 11,120,000             | 989,408                                |   | (860,843)                   | 107,378                    | 2,212,584                                 |
| Net Change: Increase/(Decrease)              | 0                      | (2,715,000) <sup>1</sup>               | 0   | (1,507,722) <sup>2</sup>    | (28,500) <sup>3</sup>      | (358,110)                                 |
|  | Debt Service           |  | Capital Projects  |                             | Proprietary Fund           |   |
|  | Bond and Interest Fund | Public Building Commission Rental Fund | Operations & Maintenance Fund (Restricted)              | Building Bond Proceeds Fund | Auxiliary Enterprises Fund |   |
| Beginning Balance                            | 1,973,486              |  | 4,183,508   | 100,000                     | 343,202                    |   |
| Budgeted Revenues                            | 2,823,639              |  | 1,677,500   | 2,525,000                   | 13,042,829                 |   |
| Budgeted Expenditures                        | (2,701,425)            |  | (4,411,487)   | 0                           | (12,771,866)               |   |
| Budgeted Net Transfers from (to) Other Funds | 0                      |  | 0   | (2,500,000)                 | 115,000                    |   |
| Budgeted Ending Balance                      | 2,095,700              |  | 1,449,521   | 125,000                     | 729,165                    |   |
| Net Change: Increase/(Decrease)              | 122,214                | 0                                      | (2,733,987) <sup>5</sup>                                | 25,000                      | 385,963                    |   |

The Official Budget which is accurately summarized in this document was approved by the Board of Trustees on \_\_\_\_\_.

ATTEST: \_\_\_\_\_  
Secretary, Board of Trustees

1 Construction Cost: Building W/R

2 \$700,000 Early Retiree Cost Paid by Bond Projects

3 Planned use of fund balance if consulting projects needed

4 Planned use of fund balance

5 \$2,000,000 Construction costs for Building W/R; \$733,897 Life Safety projects from current and prior years.

## SUMMARY OF FISCAL YEAR 1999 OPERATING BUDGETED EXPENDITURES

|   | Education<br>Fund | Operations &<br>Maintenance<br>Fund | Public Building<br>Commission Operation<br>and Maintenance Fund | Total Operating<br>Funds |
|---|-------------------|-------------------------------------|---|--------------------------|
| <b>BY PROGRAM</b>                       |                   |                                     |   |                          |
| Instruction                             | 23,128,612        | 0                                   |   | 23,128,612               |
| Academic Support                        | 2,692,249         | 0                                   |   | 2,692,249                |
| Student Services                        | 4,965,704         | 0                                   |   | 4,965,704                |
| Public Service                          | 174,573           | 0                                   |   | 174,573                  |
| Organized Research                      | 0                 | 0                                   |   | 0                        |
| Independent Operations                  | 0                 | 0                                   |   | 0                        |
| Operation & Maint. of Plant             | 0                 | 6,341,178                           |   | 6,341,178                |
| General Administration                  | 2,298,616         | 0                                   |   | 2,298,616                |
| Institutional Support                   | 11,597,903        | 7,539,660                           |   | 19,137,563               |
| TRANSFERSTOOTHERFUNDS                   | 1,285,000         | 0                                   |   | 1,285,000                |
| <b>TOTAL 1999 BUDGETED EXPENDITURES</b> | <b>46,142,657</b> | <b>13,880,838</b>                   |   | <b>60,023,495</b>        |
| Less Non-operating items*:              |                   |                                     |   |                          |
| Tuition Chargeback                      | 0                 | 0                                   |   | 0                        |
| Instructional Service Contracts         | 0                 | 0                                   |   | 0                        |
| <b>ADJUSTED EXPENDITURES</b>            | <b>46,142,657</b> | <b>13,880,838</b>                   |   | <b>60,023,495</b>        |
| <b>BY OBJECT</b>                        |                   |                                     |   |                          |
| Salaries                                | 32,953,297        | 3,467,996                           |   | 36,421,293               |
| Employee Benefits                       | 4,163,280         | 656,767                             |   | 4,820,047                |
| Contractual Services                    | 1,684,933         | 1,063,987                           |   | 2,748,920                |
| General Materials & Supplies            | 3,559,419         | 1,249,153                           |   | 4,808,572                |
| Conference & Meeting Expense            | 496,615           | 10,244                              |   | 506,859                  |
| Fixed Charges                           | 209,422           | 180,143                             |   | 389,565                  |
| Utilities                               | 0                 | 1,926,261                           |   | 1,926,261                |
| Capital Outlay                          | 437,200           | 4,926,287                           |   | 5,363,487                |
| Other                                   | 953,491           | 300,000                             |   | 1,253,491                |
| Provision for Contingency               | 400,000           | 100,000                             |   | 500,000                  |
| TRANSFERSTOOTHERFUNDS                   | 1,285,000         | 0                                   |   | 1,285,000                |
| <b>TOTAL 1999 BUDGETED EXPENDITURES</b> | <b>46,142,657</b> | <b>13,880,838</b>                   |   | <b>60,023,495</b>        |
| Less Non-operating items*:              |                   |                                     |   |                          |
| Tuition Chargeback                      | 0                 | 0                                   |   | 0                        |
| Instructional Service Contracts         | 0                 | 0                                   |   | 0                        |
| <b>ADJUSTED EXPENDITURES</b>            | <b>46,142,657</b> | <b>13,880,838</b>                   |   | <b>60,023,495</b>        |

\*Inter-college expenses that do not generate related local college credit

## SUMMARY OF FISCAL YEAR 1999 OPERATING REVENUES BY SOURCE (MODIFIED ACCRUAL BASIS)

|                                    | Education<br>Fund | Operations &<br>Maintenance<br>Fund | Public Building<br>Commission Operation<br>and Maintenance Fund | Total Operating<br>Funds |
|------------------------------------|-------------------|-------------------------------------|---|--------------------------|
| Local Government:                  |                   |                                     |   |                          |
| Current Taxes                      | 21,737,594        | 9,144,706                           |   | 30,882,300               |
| Back Taxes                         | 10,000            | 5,000                               |   | 15,000                   |
| Payment in Lieu of Taxes           | 0                 | 0                                   |   | 0                        |
| Chargeback Revenue                 |                   |                                     |   |                          |
| Non-College Territory              | 0                 | 0                                   |   | 0                        |
| Other Community College            | 0                 | 0                                   |   | 0                        |
| TOTAL LOCAL GOVERNMENT             | 21,747,594        | 9,149,706                           |   | 30,897,300               |
| State Government:                  |                   |                                     |   |                          |
| ICCB Credit Hour Grants            | 6,920,485         | 0                                   |   | 6,920,485                |
| ICCB Equalization Grants           | 0                 | 0                                   |   | 0                        |
| Corporate Personal Property        |                   |                                     |   |                          |
| Replacement Taxes                  | 410,675           | 221,132                             |   | 631,807                  |
| Illinois State Board of Education  | 476,000           | 0                                   |   | 476,000                  |
| Illinois Board of Higher Education | 0                 | 0                                   |   | 0                        |
| Other (List)                       | 0                 | 0                                   |   | 0                        |
| TOTAL STATE GOVERNMENT             | 7,807,160         | 221,132                             |   | 8,028,292                |
| Federal Government:                |                   |                                     |   |                          |
| JTPA (Operating)                   |                   |                                     |   |                          |
| Other: Dept. of Education          | 5,200             |                                     |   |                          |
| TOTAL FEDERAL GOVERNMENT           | 5,200             | 0                                   |   | 5,200                    |
| Student Tuition & Fees             |                   |                                     |   |                          |
| Tuition                            | 12,998,321        | 0                                   |   | 12,998,321               |
| Fees                               | 1,869,098         | 0                                   |   | 1,869,098                |
| Other (List)                       | 30,000            | 0                                   |   | 30,000                   |
| TOTAL TUITION & FEES               | 14,897,419        | 0                                   |   | 14,897,419               |
| Other Sources:                     |                   |                                     |   |                          |
| Sales and Service Fees             | 0                 | 0                                   |   | 0                        |
| Facilities Revenue                 | 0                 |                                     |   | 0                        |
| Interest on Investments            | 645,000           | 65,000                              |   | 710,000                  |
| Non-governmental Grants            | 0                 | 0                                   |   | 0                        |
| Other (List)                       | 490,284           | 0                                   |   | 490,284                  |
| TOTAL OTHER SOURCES                | 1,135,284         | 65,000                              |   | 1,200,284                |
| TRANSFERS FROM OTHER FUNDS         | 550,000           | 1,730,000                           |   |                          |
| TOTAL FY 1999 REVENUE              | 46,142,657        | 11,165,838                          |   | 57,308,495               |

## FISCAL YEAR 1999 BUDGET EXPENDITURES (EDUCATION FUND)

## INSTRUCTION

|                              |            |            |
|------------------------------|------------|------------|
| Salaries                     | 21,194,015 |            |
| Employee Benefits            | 271,291    |            |
| Contractual Services         | 343,920    |            |
| General Materials & Supplies | 879,529    |            |
| Conference & Meeting Expense | 175,503    |            |
| Fixed Charges                | 19,154     |            |
| Utilities                    | 0          |            |
| Capital Outlay               | 245,200    |            |
| Other                        | 0          | 23,128,612 |

## ACADEMIC SUPPORT

|                              |           |           |
|------------------------------|-----------|-----------|
| Salaries                     | 1,777,763 |           |
| Employee Benefits            | 42,201    |           |
| Contractual Services         | 88,633    |           |
| General Materials & Supplies | 608,589   |           |
| Conference & Meeting Expense | 20,746    |           |
| Fixed Charges                | 42,317    |           |
| Capital Outlay               | 112,000   | 2,692,249 |

## STUDENT SERVICES

|                              |           |           |
|------------------------------|-----------|-----------|
| Salaries                     | 4,269,706 |           |
| Employee Benefits            | 98,374    |           |
| Contractual Services         | 74,674    |           |
| General Materials & Supplies | 255,252   |           |
| Conference & Meeting Expense | 120,673   |           |
| Fixed Charges                | 424       |           |
| Utilities                    | 0         |           |
| Capital Outlay               | 0         |           |
| Other                        | 146,601   | 4,965,704 |

## PUBLIC SERVICE

|                              |         |         |
|------------------------------|---------|---------|
| Salaries                     | 148,440 |         |
| Employee Benefits            | 3,300   |         |
| Contractual Services         | 578     |         |
| General Materials & Supplies | 7,719   |         |
| Conference & Meeting Expense | 1,146   |         |
| Fixed Charges                | 0       |         |
| Utilities                    | 0       |         |
| Capital Outlay               | 0       |         |
| Other                        | 13,390  | 174,573 |

## FISCAL YEAR 1999 BUDGET EXPENDITURES (EDUCATION FUND)

## ORGANIZED RESEARCH

|                              |  |  |
|------------------------------|--|--|
| Salaries                     |  |  |
| Employee Benefits            |  |  |
| Contractual Services         |  |  |
| General Materials & Supplies |  |  |
| Conference & Meeting Expense |  |  |
| Fixed Charges                |  |  |
| Utilities                    |  |  |
| Capital Outlay               |  |  |
| Other                        |  |  |

## INDEPENDENT OPERATIONS

|                              |  |  |
|------------------------------|--|--|
| Salaries                     |  |  |
| Employee Benefits            |  |  |
| Contractual Services         |  |  |
| General Materials & Supplies |  |  |
| Conference & Meeting Expense |  |  |
| Fixed Charges                |  |  |
| Utilities                    |  |  |
| Capital Outlay               |  |  |
| Other                        |  |  |

## OPERATION AND MAINTENANCE OF PLANT

|                              |  |  |
|------------------------------|--|--|
| Salaries                     |  |  |
| Employee Benefits            |  |  |
| Contractual Services         |  |  |
| General Materials & Supplies |  |  |
| Conference & Meeting Expense |  |  |
| Fixed Charges                |  |  |
| Utilities                    |  |  |
| Capital Outlay               |  |  |
| Other                        |  |  |

## GENERAL ADMINISTRATION

|                              |           |           |
|------------------------------|-----------|-----------|
| Salaries                     | 1,938,758 |           |
| Employee Benefits            | 69,420    |           |
| Contractual Services         | 45,720    |           |
| General Materials & Supplies | 183,349   |           |
| Conference & Meeting Expense | 58,969    |           |
| Fixed Charges                | 2,400     | 2,298,616 |

## INSTITUTIONAL SUPPORT

|                              |           |            |
|------------------------------|-----------|------------|
| Salaries                     | 3,624,615 |            |
| Employee Benefits            | 3,678,694 |            |
| Contractual Services         | 1,131,408 |            |
| General Materials & Supplies | 1,624,981 |            |
| Conference & Meeting Expense | 119,578   |            |
| Fixed Charges                | 145,127   |            |
| Capital Outlay               | 80,000    |            |
| Other                        | 793,500   |            |
| Provision for Contingency    | 400,000   | 11,597,903 |

## TRANSFERS

1,285,000

## GRAND TOTAL

46,142,657

## FISCAL YEAR 1998 BUDGETED EXPENDITURES (O &amp; M FUND)

|                              | Appropriations | Totals     |
|------------------------------|----------------|------------|
| OPERATION&MAINTENANCEOFPLANT |                |            |
| Salaries                     | 3,337,058      |            |
| Employee Benefits            | 26,356         |            |
| Contractual Services         | 366,184        |            |
| General Materials & Supplies | 798,891        |            |
| Conference & Meeting Expense | 6,000          |            |
| Fixed Charges                | 51,458         |            |
| Utilities                    | 1,739,781      |            |
| Capital Outlay               | 15,450         | 6,341,178  |
| GENERALADMINISTRATION        |                |            |
| Salaries                     | _____          |            |
| Employee Benefits            | _____          |            |
| Contractual Services         | _____          |            |
| General Materials & Supplies | _____          |            |
| Conference & Meeting Expense | _____          |            |
| Fixed Charges                | _____          |            |
| Utilities                    | _____          |            |
| Capital Outlay               | _____          |            |
| Other                        | _____          | _____      |
| INSTITUTIONALSUPPORT         |                |            |
| Salaries                     | 130,938        |            |
| Employee Benefits            | 630,411        |            |
| Contractual Services         | 697,803        |            |
| General Materials & Supplies | 450,262        |            |
| Conference & Meeting Expense | 4,244          |            |
| Fixed Charges                | 128,685        |            |
| Utilities                    | 186,480        |            |
| Capital Outlay               | 4,910,837      |            |
| Other                        | 300,000        |            |
| Provision for Contingency    | 100,000        | 7,539,660  |
| TRANSFERS                    |                | 0          |
| GRANDTOTAL                   |                | 13,880,838 |



### FISCAL YEAR 1999 BUDGETED REVENUES (O & M FUND RESTRICTED)

|                      | Appropriations | Totals    |
|----------------------|----------------|-----------|
| INSTRUCTIONALSUPPORT |                |           |
| Contractual Services | 632,689        |           |
| Capital Outlay       | 3,778,798      | 4,411,487 |
| GRANDTOTAL           |                | 4,411,487 |

### FISCAL YEAR 1999 BUDGETED EXPENDITURES (O & M FUND RESTRICTED)

|                      | Appropriations | Totals    |
|----------------------|----------------|-----------|
| INSTRUCTIONALSUPPORT |                |           |
| Contractual Services | 632,689        |           |
| Capital Outlay       | 3,778,798      | 4,411,487 |
| GRANDTOTAL           |                | 4,411,487 |

# FISCAL YEAR 1999 BUDGETED REVENUES (BUILDING BOND PROCEEDS FUND)

|                            | Revenues  | Totals    |
|----------------------------|-----------|-----------|
| Local Governmental Sources |           |           |
| Sale of Bonds              | 2,500,000 | 2,500,000 |
| Other Sources              |           |           |
| Investment Revenue         | 25,000    | 25,000    |
| GRANDTOTAL                 |           | 2,525,000 |

# FISCAL YEAR 1999 BUDGETED EXPENDITURES (BUILDING BOND PROCEEDS FUND)

|                                 | Appropriations | Totals    |
|---------------------------------|----------------|-----------|
| INSTRUCTIONALSUPPORT            |                |           |
| Salaries                        | _____          |           |
| Employee Benefits               | _____          |           |
| Contractual Services            | _____          |           |
| General Materials and Supplies  | _____          |           |
| Conference and Meeting Expenses | _____          |           |
| Fixed Charges                   | _____          |           |
| Utilities                       | _____          |           |
| Capital Outlay                  | _____          |           |
| Other (Specify)                 | _____          |           |
| Provision for Contingency       | _____          | 0         |
| TRANSFERS                       |                | 2,500,000 |
| GRANDTOTAL                      |                | 2,500,000 |

## FISCAL YEAR 1999 BUDGETED REVENUES (BOND AND INTEREST FUND)

|                            | Revenues  | Totals    |
|----------------------------|-----------|-----------|
| Local Governmental Sources |           |           |
| Current Taxes              | 2,493,639 | 2,493,639 |
| Other Sources              |           |           |
| Investment Revenue         | 110,000   |           |
| Other - Transfers In       | 220,000   | 330,000   |
| GRANDTOTAL                 |           | 2,823,639 |

## FISCAL YEAR 1999 BUDGETED EXPENDITURES (BOND AND INTEREST FUND)

|                        | Appropriations | Totals    |
|------------------------|----------------|-----------|
| INSTITUTIONALSUPPORT   |                |           |
| Bond Principal Retired | 2,415,000      |           |
| Interest on Bonds      | 280,425        |           |
| Service Charge         | 6,000          | 2,701,425 |
| GRANDTOTAL             |                | 2,701,425 |

## FISCAL YEAR 1999 BUDGETED REVENUES (RESTRICTED PURPOSES FUND)

|   | Revenues  | Totals     |
|---|-----------|------------|
| Local Governmental Sources                | 241,500   | 241,500    |
| State Governmental Sources                |           |            |
| ICCB Special Population Grants            | 275,637   |            |
| ICCB Workforce Preparation Grants         | 359,411   |            |
| ICCB Advanced Technology Equipment Grants | 156,528   |            |
| ICCB Retirees Health Insurance Grants     | 134,111   |            |
| ICCB Special Initiative Grants            | 98,897    |            |
| ICCB Technology Support Grants            | 110,883   |            |
| Department of Rehabilitation Services     | 114,850   |            |
| SBE - Adult Education                     | 7,150     |            |
| SBE - Vocational Education                | 988,428   |            |
| Illinois State Scholarship Commission     | 2,500,000 |            |
| Other                                     | 256,495   | 5,002,390  |
| Federal Governmental Sources              |           |            |
| Department of Education                   | 2,300,000 |            |
| Department of Health and Human Services   | 305,998   |            |
| Other Federal Governmental Sources        | 31,000    | 2,636,998  |
| Other Sources                             |           |            |
| Student Tuition and Fees                  | 193,000   |            |
| Investment Revenue                        | 35,000    |            |
| Other Revenue                             | 580,125   | 808,125    |
| TRANSFERS                                 |           | 1,750,000  |
| GRANDTOTAL                                |           | 10,439,013 |

## FISCAL YEAR 1999 BUDGETED EXPENDITURES (RESTRICTED PURPOSES FUND)

|                              | Appropriations | Totals    |
|------------------------------|----------------|-----------|
| <b>INSTRUCTION</b>           |                |           |
| Salaries                     | 494,253        |           |
| Employee Benefits            | 42,236         |           |
| Contractual Services         | 135,709        |           |
| General Materials & Supplies | 38,312         |           |
| Conference & Meeting Expense | 11,100         |           |
| Utilities                    | 150            |           |
| Capital Outlay               | 30,000         |           |
| Other                        | 561,632        | 1,313,392 |
| <b>ACADEMICSUPPORT</b>       |                |           |
| Salaries                     | 98,897         |           |
| Employee Benefits            | 0              |           |
| Contractual Services         | 0              |           |
| General Materials & Supplies | 900            |           |
| Conference & Meeting Expense | 6,250          |           |
| Fixed Charges                | 0              |           |
| Utilities                    | 0              |           |
| Capital Outlay               | 267,411        |           |
| Other                        | 60,494         | 433,952   |
| <b>STUDENTSERVICES</b>       |                |           |
| Salaries                     | 324,742        |           |
| Employee Benefits            | 50,611         |           |
| Contractual Services         | 6,380          |           |
| General Materials & Supplies | 19,765         |           |
| Conference & Meeting Expense | 15,210         |           |
| Capital Outlay               | 9,000          |           |
| Other                        | 3,530,010      | 3,955,718 |
| <b>PUBLICSERVICE</b>         |                |           |
| Salaries                     | 491,998        |           |
| Employee Benefits            | 50,548         |           |
| Contractual Services         | 58,589         |           |
| General Materials & Supplies | 19,843         |           |
| Conference & Meeting Expense | 19,288         |           |
| Fixed Charges                | 2,500          |           |
| Utilities                    | 500            |           |
| Capital Outlay               | 2,277          |           |
| Other                        | 979,646        | 1,625,189 |

## FISCAL YEAR 1999 BUDGETED EXPENDITURES (RESTRICTED PURPOSES FUND)

## ORGANIZED RESEARCH

|                              |   |   |
|------------------------------|---|---|
| Salaries                     | 0 |   |
| Employee Benefits            | 0 |   |
| Contractual Services         | 0 |   |
| General Materials & Supplies | 0 |   |
| Conference & Meeting Expense | 0 |   |
| Fixed Charges                | 0 |   |
| Utilities                    | 0 |   |
| Capital Outlay               | 0 |   |
| Other                        | 0 | 0 |

## INDEPENDENT OPERATIONS

|                              |   |   |
|------------------------------|---|---|
| Salaries                     | 0 |   |
| Employee Benefits            | 0 |   |
| Contractual Services         | 0 |   |
| General Materials & Supplies | 0 |   |
| Conference & Meeting Expense | 0 |   |
| Fixed Charges                | 0 |   |
| Utilities                    | 0 |   |
| Capital Outlay               | 0 |   |
| Other                        | 0 | 0 |

## OPERATION AND MAINTENANCE OF PLANT

|                              |   |   |
|------------------------------|---|---|
| Salaries                     | 0 |   |
| Employee Benefits            | 0 |   |
| Contractual Services         | 0 |   |
| General Materials & Supplies | 0 |   |
| Conference & Meeting Expense | 0 |   |
| Fixed Charges                | 0 |   |
| Utilities                    | 0 |   |
| Capital Outlay               | 0 |   |
| Other                        | 0 | 0 |

## GENERAL ADMINISTRATION

|                              |   |   |
|------------------------------|---|---|
| Salaries                     | 0 |   |
| Employee Benefits            | 0 |   |
| Contractual Services         | 0 |   |
| General Materials & Supplies | 0 |   |
| Conference & Meeting Expense | 0 |   |
| Fixed Charges                | 0 |   |
| Utilities                    | 0 |   |
| Capital Outlay               | 0 |   |
| Other                        | 0 | 0 |

## INSTITUTIONAL SUPPORT

|                              |           |           |
|------------------------------|-----------|-----------|
| Employee Benefits            | 118,275   |           |
| Contractual Services         | 1,150,209 |           |
| General Materials & Supplies | 100,000   |           |
| Capital Outlay               | 1,700,000 |           |
| Other                        | 1,500,000 | 4,568,484 |

|           |        |        |
|-----------|--------|--------|
| TRANSFERS | 50,000 | 50,000 |
|-----------|--------|--------|

|             |  |            |
|-------------|--|------------|
| GRAND TOTAL |  | 11,946,735 |
|-------------|--|------------|

## FISCAL YEAR 1999 BUDGETED REVENUES (AUDIT FUND)

|                            | Revenues | Totals |
|----------------------------|----------|--------|
| Local Governmental Sources |          |        |
| Current Taxes              | 53,000   | 53,000 |
| Other Sources              |          |        |
| Investment Revenue         | 7,500    | 7,500  |
| GRANDTOTAL                 |          | 60,500 |

## FISCAL YEAR 1999 BUDGETED REVENUES (AUDIT FUND)

|                      | Appropriations | Totals |
|----------------------|----------------|--------|
| INSTITUTIONALSUPPORT |                |        |
| Contractual services | 89,000         | 89,000 |
| GRANDTOTAL           |                | 89,000 |

## FISCAL YEAR 1999 BUDGETED REVENUES (AUXILIARY ENTERPRISES FUND)

|                               | Revenues  | Totals     |
|-------------------------------|-----------|------------|
| Student Tuition and Fees      | 5,612,327 |            |
| Sales and Service Fee Sources | 7,136,002 |            |
| Investment Revenue Sources    | 20,000    |            |
| Other Sources                 | 274,500   | 13,042,829 |
| TRANSFERS                     |           | 335,000    |
| GRANDTOTAL                    |           | 13,377,829 |

## FISCAL YEAR 1999 BUDGETED EXPENDITURES (AUXILIARY ENTERPRISES FUND)

|                              | Appropriations | Totals     |
|------------------------------|----------------|------------|
| STUDENTSERVICES              |                |            |
| Salaries                     | 406,297        |            |
| Employee Benefits            | 4,513          |            |
| Contractual Services         | 290,593        |            |
| General Materials & Supplies | 80,113         |            |
| Conference & Meeting Expense | 47,082         |            |
| Capital Outlay               | 24,220         |            |
| Other                        | 48,875         | 901,693    |
| PUBLICSERVICE                |                |            |
| Salaries                     | 3,439,174      |            |
| Employee Benefits            | 33,910         |            |
| Contractual Services         | 956,471        |            |
| General Materials & Supplies | 1,054,297      |            |
| Conference & Meeting Expense | 148,233        |            |
| Fixed Charges                | 35,620         |            |
| Capital Outlay               | 536,450        |            |
| Other                        | 20,100         | 6,224,255  |
| INDEPENDENTOPERATIONS        |                |            |
| Salaries                     | 1,158,303      |            |
| Employee Benefits            | 17,440         |            |
| Contractual Services         | 53,300         |            |
| General Materials & Supplies | 3,900,988      |            |
| Conference & Meeting Expense | 13,500         |            |
| Fixed Charges                | 4,500          |            |
| Capital Outlay               | 99,160         |            |
| Other                        | 38,750         | 5,285,941  |
| INSTITUTIONALSUPPORT         |                |            |
| Salaries                     | 57,101         |            |
| Employee Benefits            | 302,876        | 359,977    |
| TRANSFERS                    |                | 220,000    |
| GRANDTOTAL                   |                | 12,991,866 |



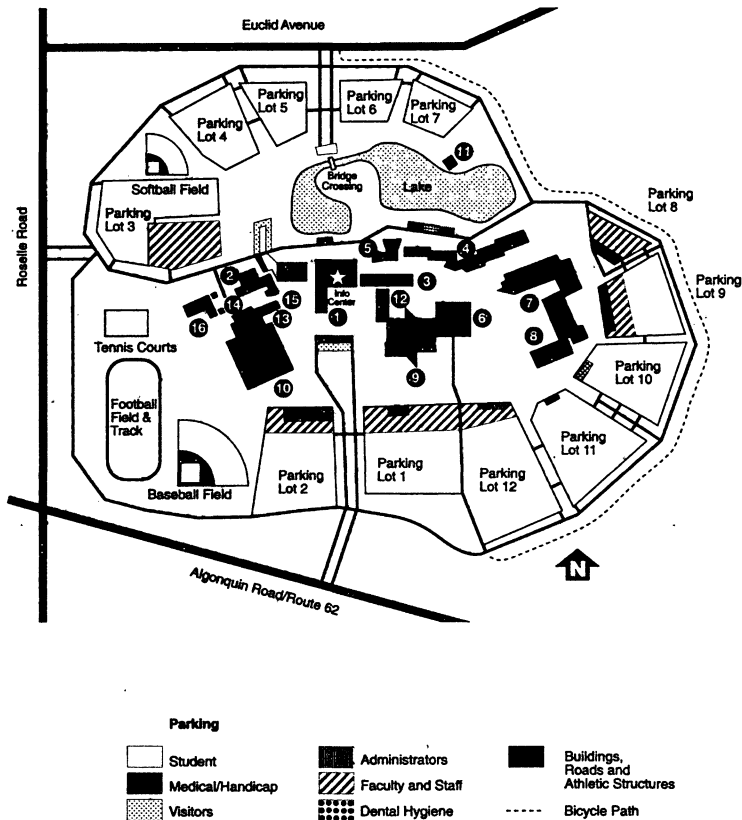
## FISCAL YEAR 1999 BUDGETED REVENUES (LIABILITY, PROTECTION AND SETTLEMENT FUND)

|                            | Revenues | Totals    |
|----------------------------|----------|-----------|
| Local Governmental Sources |          |           |
| Current Taxes              | 980,000  | 980,000   |
| Other Sources              |          |           |
| Investment Revenue         | 140,000  | 140,000   |
| GRANDTOTAL                 |          | 1,120,000 |

## FISCAL YEAR 1999 BUDGETED REVENUES (LIABILITY, PROTECTION AND SETTLEMENT FUND)

|                      | Appropriations | Totals    |
|----------------------|----------------|-----------|
| INSTITUTIONALSUPPORT |                |           |
| Salaries             | 351,970        |           |
| Employee Benefits    | 705,540        |           |
| Fixed Charges        | 273,100        |           |
| Other (Specify)      | 147,500        | 1,478,110 |
| GRANDTOTAL           |                | 1,478,110 |

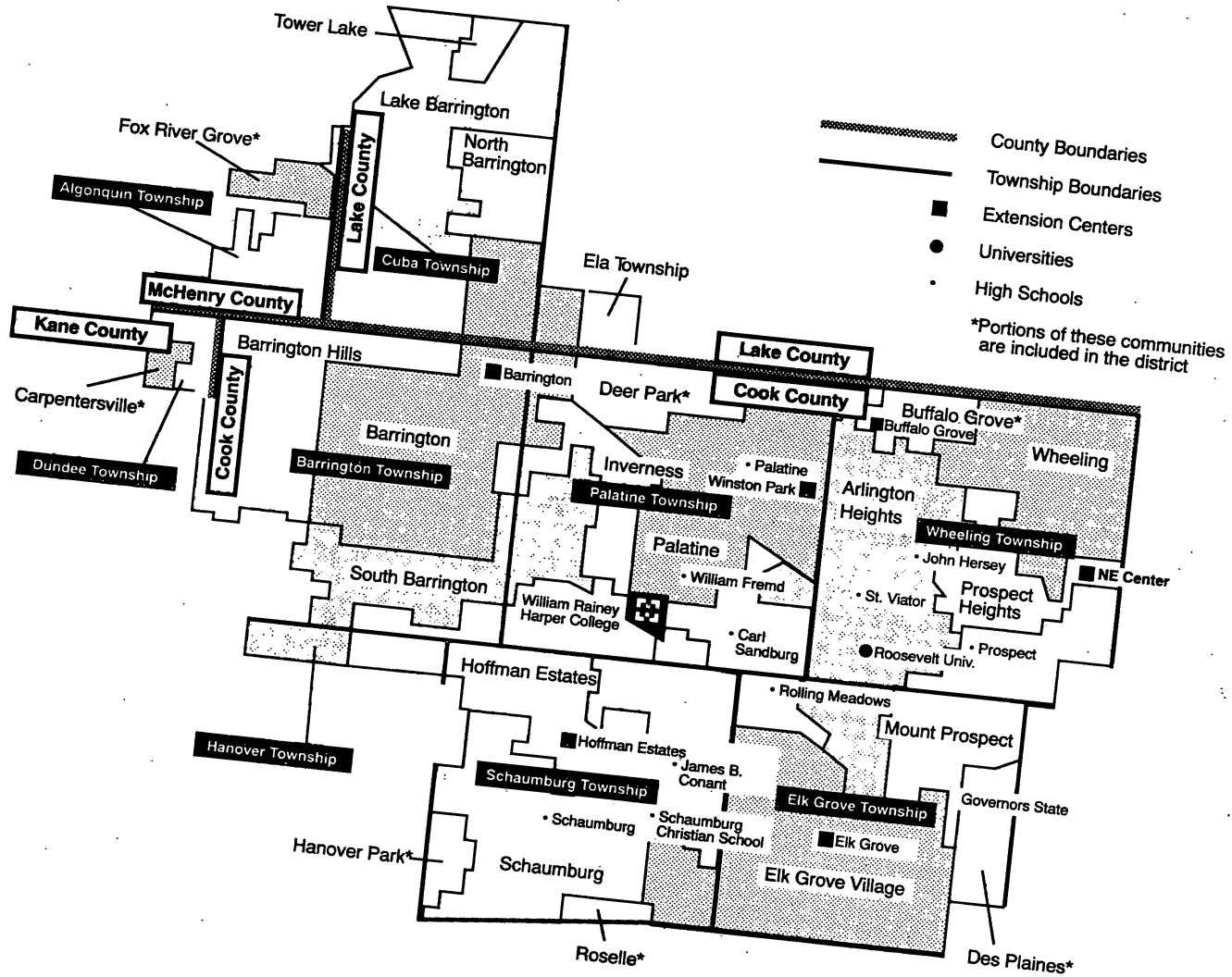
## CAMPUS OF HARPER COLLEGE



## Campus Buildings

- 1 **Student and Administration Center**  
(Room numbers beginning with A)  
Assessment Center  
Board Room  
Business Office  
Career Center  
Cockrell Dining Hall  
Dining Room  
Financial Assistance  
Health Service  
Information Center  
Registrar  
Student Activities
- 2 **Public Safety Center**  
(Room numbers beginning with B)  
Physical Plant  
Division Office  
Public Safety  
Shipping and Receiving
- 3 **New Student Services and Art Center**  
(Room numbers beginning with C)  
Admissions  
Art  
Center for New Students/  
Orientation  
Continuing Education
- 4 **Science, Math and Health Careers Center**  
(Room numbers beginning with D)  
Access and Disability Services  
Dental Hygiene Clinic  
Life Science and Human  
Services Division Office  
Academic Advising & Counseling
- 5 **Instructional Delivery Center**  
(Room numbers beginning with E)
- 6 **Academic Resource Center**  
(Room numbers beginning with F)  
Academic Enrichment and  
Language Studies Division  
Office  
Adult Educational Development  
English as a Second Language  
Learning Achievement Program  
Library  
Media Services
- 7 **Engineering and Applied Technology Center**  
(Room numbers beginning with G or H)  
CAD and Manufacturing Center  
Technology, Mathematics  
and Physical Sciences  
Division Offices
- 8 **Business and Social Science Center**  
(Room numbers beginning with I or J)  
Academic Advising & Counseling  
Business and Social  
Science Division Office  
Child Care Center  
Theatre and Box Office ...
- 9 **Liberal Arts Center**  
(Room numbers beginning with L)  
Bookstore  
Drama Lab  
Liberal Arts Division Office  
Three Dimensional  
Art Studio
- 10 **Wellness and Sports Center**  
(Room numbers beginning with M)  
Human Performance/Cardiac  
Rehab Labs  
Wellness and Human  
Performance  
Division Office
- 11 **Observatory**  
Observatory
- 12 **Music Instruction Center**  
(Room numbers beginning with P)  
Music  
Women's Center
- 13 **Marketing Services Center**  
(Room numbers beginning with S)
- 14 **Park Management Shop**  
(Room numbers beginning with T)
- 15 **Roads and Grounds Shop**  
(Room numbers beginning with U)
- 16 **Plant Science Center**  
(Room numbers beginning with V)  
Flower Shop  
Greenhouse

# COMMUNITY COLLEGE DISTRICT 512



# College Plan and Budget: 1999-2000