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William Rainey Harper College

*Inventory Act*  
170-000-559



**1969-70**  
**ANNUAL BUDGET**



July 1, 1969

LETTER OF TRANSMITTAL

To: The Board of Trustees of William Rainey Harper College

Subject: College Budget for 1969-70 Fiscal Year

Transmitted herewith is the proposed budget for the 1969-70 college year. This budget is the educational plan reduced to dollars and cents as it relates to the education of students at Harper College. It is important to note that each category, figure or total, affects educational opportunity and/or services offered by the college. The budget contains the considered estimates of the faculty. Implicit in its presentation is the commitment to live within these limitations.

Enrollment for the 1969-70 academic year is expected to increase by approximately 66% with a concomitant increase in the educational fund budget of 56%. As one would expect, when an organization occupies new facilities, a significant increase can be expected in the building and maintenance budget. We are pleased to note that the 1969-70 budget cost of \$1,287 per student is considerably lower than the 1967-68 budget cost per student of \$1,476. Despite inflationary pressures, requiring substantial increases in salaries, additional supportive services and supplies, the per student cost for the 1969-70 college term as compared with the 1968-69 is about 4% higher. Operating efficiency and the amortization of cost over a larger student body have enabled the administration to reduce per student cost and to provide services for 1969-70 at a modest 4% increase over last year.

In order to balance the 1969-70 budget, the college for the first time will be unable to operate on current income. Considering the fact that the college is two years beyond student population projections as estimated by Arthur D. Little, the inflationary costs, and other variables not anticipated by the original citizens committee in the formation of junior college district #512, it will be incumbent on the Board of Trustees to discuss and arrange for a tax referendum increase during the present fiscal year.

The following additional facts should be of interest as you review the 1969-70 Harper College budget:

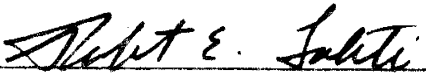
1. This budget is accrually sound. It does not represent expenditures beyond the financial resources of district #512. Because of the delay in receiving much of our tax income and because of the uncertainty of reimbursement for vocational-educational programs and charge-back revenue, it may be necessary to use

tax anticipation warrants to develop the cash to meet the obligations set forth in this budget.

2. Sufficient funds have been allocated to staff our college for the next year at a 25 to 1 student-teacher ratio per section. Enrollment predictions forecast an additional 1,100 full time equivalent students enrolling in our college next year. The total college enrollment will increase from approximately 3,000 to 5,000 students. These student increases have necessitated the addition of 40 new full time teaching faculty.
3. This budget provides for over-all increases of professional employees, salaries and fringe benefits, slightly in excess of 10%. The teaching faculty salary schedule has been revised to provide salary increases for the teaching staff based on an interim program. An evaluation system is currently under study and expected to be in operation during the 1969-70 college term.
4. Current construction progress indicates that occupancy of the first phase of the William Rainey Harper College campus will be accomplished for the 1969-70 college term. Because of this occupancy and the necessity of the college to provide new services, internal and external, the 1969-70 budget is significantly higher than the 1968-69 budget. It is significant to note, however, that when looking at the percentage income per student from local taxes from 1967-68 to 1969-70, that this percentage has decreased by 60% during the last three years, and additionally, when observing the percentage income from student tuition during the same three years, the percentage of student tuition income has decreased 16%. Whereas, percentage income from state aid has increased approximately 34% over the same period of time.

In summary, this booklet and the budgets it describes have been prepared to provide the Board and staff with a detailed financial picture of the educational commitments of Harper College. I trust this booklet will stimulate interest and facilitate understanding of the program and services by which the college intends to realize its higher educational goals and its community service obligations.

Respectfully submitted,

  
Robert E. Lahti, President

Budget Committee:

Milton Hansen, Chairman  
LeRoi Hutchings  
Jessalyn Nicklas  
Robert E. Lahti  
William Mann

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## COLLEGE BUDGET

### I. The College Budget and the Law

- A. "The Tenth Amendment of the Constitution of the United States, with certain limitations imposed by judicial interpretations, reserves the responsibility for education to the States, or to the people."
- B. Article Eight of The Illinois Constitution states: "The General Assembly shall provide a thorough and efficient system of free schools, whereby all children of this State may receive a good common school education."
- C. Under this mandate, the courts have said that the State owns all public school facilities and the management of them rests entirely in legislative discretion. Recognizing the desirability of local control, the State legislature has provided for organization, according to desires of the people. Local governing boards are elected to govern the school districts, within State law, in all matters pertaining to education. All lands, monies, or other property, donated, granted, or received for school, college, seminary or university purposes and the proceeds thereof, shall be faithfully applied to the objectives for which such gifts or grants were made.
- D. William Rainey Harper College was established as a Class I junior college under the Illinois Master Plan for Higher Education of 1964, as implemented by the State General Assembly with the Public Junior College Act of July, 1965.
- E. The School Code in Article 17 sets forth the requirements concerning the annual School Budget.
  1. The Board of each school district under 500,000 inhabitants shall, within or before the first quarter of each fiscal year, adopt an annual budget which it deems necessary to defray all necessary expenses and liabilities of the district, and in such annual budget shall specify the objectives and purposes of each item and amount needed for each objective or purpose.

2. The budget shall contain a statement of the cash on hand at the beginning of the fiscal year, an estimate of the cash expected to be received during such fiscal year from all sources, an estimate of the expenditures contemplated for such fiscal year, and a statement of the estimated cash expected to be on hand at the end of such year. The estimate of taxes to be received may be based upon the amount of actual cash receipts that may reasonably be expected by the district during such fiscal year, estimated from the experience of the district in prior years and with due regard for other circumstances that may substantially affect such receipts.
3. The Board of each district shall fix a fiscal year.
4. Such budget shall be prepared in tentative form by some person or persons designated by the Board, and in such tentative form shall be made conveniently available to public inspection for at least thirty days prior to final action thereon. At least one public hearing shall be held as to such budget prior to final action thereon. Notice of availability for public inspection and of such public hearing shall be given by publication in a newspaper published in such district, at least thirty days prior to the time of such hearing.

## II. The College Budget and the Board

The Board, duly elected by the people in each college district, is responsible for the college budget, its formation, adoption and implementation. The following resolutions reflect the official acts of the Board concerning the college budget.

### A. Designate a Person or Persons to Prepare a Tentative Budget

The Board must, by resolution, designate some person or persons to prepare a tentative budget. The suggested form of resolution follows:

BE IT RESOLVED by the Board of College District 512, in the Counties of Cook, Kane, Lake, and McHenry, State of Illinois, that \_\_\_\_\_ be and is hereby appointed to prepare a tentative budget for said college



district for the fiscal year beginning July 1, 19\_\_, and ending June 30, 19\_\_, which tentative budget shall be filed with the Secretary of this Board.

B. Presentation of Tentative Budget and Resolution Concerning Notice of Public Hearing:

The Finance Committee presented a Tentative Budget for the fiscal year July 1, 19\_\_ to June 30, 19\_\_, to the Board and recommended that it be placed on file until the public hearing. Whereupon \_\_\_\_\_ moved, seconded by \_\_\_\_\_ that the following notice of public hearing be run in the local newspapers:

"Notice is hereby given by the Board of District #512 in the Counties of Cook, Kane, Lake and McHenry, State of Illinois, that a tentative budget for said college district for the fiscal year beginning July 1, 19\_\_, will be on file and conveniently available to public inspection at 1200 Algonquin Road, Palatine, Illinois."

"Notice is further hereby given that a public hearing on said budget will be held at \_\_\_\_ p.m. on the \_\_\_\_ day of \_\_\_\_\_, 19\_\_, at the regularly scheduled college board meeting.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_"

Board of College District #512, in the Counties of Cook, Kane, Lake and McHenry, Illinois

\_\_\_\_\_  
Secretary

C. Make Any Needed Changes in the Budget

If, as a result of the public hearing, it is determined that certain changes in the budget are needed, these changes should be made before the budget is adopted.

D. Resolution Concerning Fiscal Year

\_\_\_\_\_ moved, seconded by \_\_\_\_\_, that the fiscal year for Harper College, District #512, Counties of Cook, Kane, Lake and McHenry, Illinois, be July 1, 19\_\_ to June 30, 19\_\_.

E. Resolution Concerning Adoption of Budget:

WHEREAS the Board of Trustees of Harper College, District #512, Counties of Cook, Kane, Lake and McHenry, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

NOW THEREFORE, be it resolved by the Board of said district as follows:

That the following budget containing an estimate of amounts available in the Educational, Building, Bond and Interest, and Site and Construction Funds, each separately, and of expenditures from each of the aforementioned funds, be and the same is hereby adopted as the budget of this college district for the said fiscal year.

F. Budget Transfers

If it is found that during the school year it is necessary to amend certain budget amounts, the Board may make transfers between the various items in the budget of any fund in amounts not exceeding in the aggregate 10% of the total budget of that fund.

G. Amendment of the Budget

If it is found that these transfers must exceed this 10% limitation, or if it is determined that the total expenditures of any fund are to exceed the budgeted total of that fund, the Board should amend the budget by the same procedure as used in its original adoption.

H. Resolution and Certificate Concerning Tax Levy

\_\_\_\_\_ moved, seconded by \_\_\_\_\_,  
that the following Resolution and Certificate of Tax Levy  
for 19\_\_\_\_\_ be approved and adopted by the Board of  
William Rainey Harper College, District #512, Counties of  
Cook, Kane, Lake and McHenry, Illinois, and that the  
Certificate of Levy be filed with the County Clerks:

CERTIFICATE OF TAX LEVY

We hereby certify that we require the sum of \$ \_\_\_\_\_  
to be levied as a special tax for educational purposes,  
in the sum of \$ \_\_\_\_\_ to be levied as a  
special tax for building purposes, on the equalized  
assessed value of the tax property of this district  
for the year 19\_\_\_\_\_.

Signed this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_\_.

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Secretary

The Board of College District #512, in the counties  
of Cook, Kane, Lake and McHenry, Illinois.

# Financial Plan

## HARPER COLLEGE FINANCIAL PLAN OF OPERATION

### III. Financial Plan of Operation for Harper College

For the purpose of carrying out the entire educational program of this district, the Board, in accordance with the law, has established the following funds for operation. A fund may be defined simply as a sum of money segregated for the purpose of carrying on specific activities or attaining certain objectives. Each fund is a completely separate entity that must maintain its own financial integrity without permanent assistance from another fund.

#### A. Education Fund

Established for the purpose of financing the cost of the entire academic program. This fund finances the cost of instructional, administrative and professional salaries, supplies and equipment; library books and facilities; maintenance of instructional and administrative equipment; other incidental costs pertaining to the educational program. This fund in District #512 has a tax rate of 11¢ per \$100 of equalized assessed valuation.

#### B. Building Fund

Established for the purpose of maintaining and improving existing buildings and grounds as well as the fixtures and equipment which are a permanent part of the buildings and grounds. This fund also finances the cost of custodial salaries and insurance on the buildings. This fund is also permitted to accumulate funds for the construction of buildings and site acquisition. College District #512 has a building fund tax of 4¢ per \$100 equalized assessed valuation.

#### C. Bond and Interest Fund

Established for the purpose of constructing new or adding to existing buildings. Also used to finance the purchase of new sites. Present College District #512 tax rate is approximately .062¢ per \$100 assessed valuation. This rate decreases proportionately as bond issues are retired and increases if new building or site bond issues are approved if the assessed valuation remains constant. Proceeds from the sale of bonds are deposited and accounted for in the Site and Construction Fund.

D. Working Cash Fund (Optional)

Established for the purpose of enabling the district to have in its treasury sufficient money to meet demands thereon for ordinary and necessary expenditures. This is a loan fund and monies can be transferred from it to the Education or Building Funds. All monies loaned, however, must be repaid in full within one year. The tax rate for this fund in College District #512 has not been provided for under current legislation. If established, this fund would be financed through the sale of bonds. A referendum is not required to establish this fund. This fund upon reaching a balance equal to 75% of the last Education Fund levy can no longer be increased.

E. Site and Construction Fund

Established for the purpose of the acquisition of grounds, improvements thereon, construction of buildings, and the acquisition of equipment. This fund is created from the proceeds of bond issues. The retirement of principal and interest is provided for by taxes through the Bond and Interest Fund.

F. Capital Asset Fund

Established for the purpose of accounting for the value of land, buildings, and equipment. At the end of each year assets that have been purchased during the year are transferred from the various operating funds to this fund.

G. Trust and Agency Fund

Established for the purpose of accounting for funds that are held in trust by the college for an organization or for a restricted purpose. Student activity funds, work-study funds, loan funds, grants, and scholarships are examples of items included in this fund.

H. Auxiliary Enterprises Fund

Established for the purpose of accounting for funds used in the operation of the bookstore, cafeteria, inter-collegiate athletics, college center, and other auxiliary enterprises.

I. Imprest Cash Fund

A separate bank account that provides funds for immediate expenditure. This fund is reimbursed to its established amount each month.

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

A. Fund Balance

Harper College obtains 6.6% of its income from the fund balance which represents revenue not used in previous years. This is a short term source of funds and is limited to the revenue not spent in previous years.

B. Local Resources

Harper College obtains 27.0% of its income from real estate and personal property taxes. The present tax rate is 11¢ per \$100 of equalized assessed valuation.

C. Intermediate Resources

1. Harper College obtains 27.3% of its income from student tuition. Resident tuition is \$8.00 per semester hour. Non-resident tuition is based on cost less state aid and resident tuition charges that are paid by all students.
2. Harper College obtains 1.5% of its income from student fees. Fees are charges for laboratory courses and other courses that utilize special materials that are consumed based on each student's needs.
3. Harper College obtains .6% of its income from miscellaneous sources such as interest on investments.

D. State Resources

1. Harper College obtains 33.0% of its income from state aid. The State of Illinois reimburses the college at the rate of \$15.50 per semester hour of credit taken by students. This formula is based on mid-term enrollments.
2. Harper College obtains 4.0% of its income from the Board of Vocational Education and Rehabilitation. At the present time the college is reimbursed for 50% of the salaries of career program instructors and 50% of equipment costs.

E. Federal Resources

1. Harper College obtains funds from federal sources through the Economic Opportunity Act, Title VI, and the Higher Education Facilities Act. As the college matures, additional sources of income will be obtained. These funds are accounted for in other funds.

V. Tax Rates

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

Tax Rate Description	Education	Building	Bond & Int.	Work Cash
Maximum Tax Rate with Referendum	.75	.10	No limit*	0
Single Referendum Tax Rate Increase	.125	.05	No limit*	0
Present Dist. 512 Tax Rates	.11	.04	.062	0

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

VI. Tax Levy

Based on the financial needs of the college, the Board files a Certificate of Levy with the County Clerk on or before the last Tuesday in September. Based on this levy and the assessed valuation, the clerk computes each fund's tax rate and extends the levy.

- A. Taxes may be levied by the Board for educational purposes and for building purposes based on the legal limits and the needs of the district.
- B. The County Clerk has the duty to extend a tax at a rate sufficient to pay the Bond Principal and Interest according to the bond resolutions filed in his office.



## VII. Referendum

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

## VIII. Tax Base

The Harper College tax base is expanding rapidly. While the numbers seem large, a 100 million dollar increase provides about \$100,000 of additional revenue. In comparison to other school districts within the college district, Harper College obtains substantially less income locally on a percentage basis of total income than other districts. For instance, a local high school district collects 31¢ of every tax dollar while Harper collects about 3¢. State aid and tuition provide a much larger percentage of income for Harper than a high school district would receive. This means that Harper is supported to a greater extent from state resources than directly from local property taxes. The following tables show Harper College's tax base:

IX. Harper College Equalized Assessed Valuations <sup>(1)</sup> by Underlying High School Districts:

<u>Levy Year</u>	<u>District 211</u>	<u>District 214</u>	<u>District 224</u>	<u>Harper College</u>	<u>Dollar Increase</u>	<u>Percent Increase</u>
1959	84,131,854	265,937,553	77,289,104	427,358,511		
1960	96,382,086	299,694,039	80,415,609	476,491,734	49,133,223	11.5%
1961	109,589,359	337,811,613	83,908,072	531,309,044	54,817,310	11.5%
1962	124,189,370	392,105,618	87,198,118	603,493,106	72,184,062	13.6%
1963	138,411,348	448,079,172	91,388,495	677,879,015	74,385,909	12.3%
1964	152,854,741	491,833,059	93,633,080	738,320,880	60,441,865	8.9%
1965 <sup>(2)</sup>	170,865,456	544,858,196	96,678,288	812,401,940	74,081,060	10.0%
1966	191,026,254	597,433,525	100,586,517	889,046,296	76,644,356	9.4%
1967 <sup>(3)</sup>	218,942,331	660,481,384	107,104,601	986,528,316	97,482,020	11.0%
1968	252,235,270	736,178,015	114,258,415	1,102,671,700	116,143,384	11.7%
1969 <sup>(4)</sup>				1,218,000,000	115,000,000	10.5%
1970				1,346,000,000	128,000,000	10.5%
1971				1,487,000,000	141,000,000	10.5%
1972				1,643,000,000	156,000,000	10.5%
1973				1,816,000,000	173,000,000	10.5%

(1) Generally the equalized assessed valuation is approximately 55% of the market value in an area of new homes.

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

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

(4) 1969-1973 is estimated.

X. Harper College Equalized Assessed Valuation by County:

Levy <sup>(1)</sup> Year	Cook	Kane	Lake	McHenry	Total <sup>(2)</sup>
1967	912,872,355	9,410,980	56,091,365	5,479,020	983,853,720
1968	1,024,637,885	9,704,760	59,584,904	5,830,140	1,099,757,689
1969					
1970					
1971					
1972					

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

Levy <sup>(1)</sup> Year	County	Real Estate	Railroad	Personal Property	Total <sup>(2)</sup>
1965	Cook				713,352,907
1966	Cook				785,981,588
1967 <sup>(1)</sup>	Cook	804,145,628	1,403,085	107,323,642	912,872,355
	McHenry	5,038,900	10,850	429,270	5,479,020
	Kane	7,898,610	0	1,512,370	9,410,980
	Lake	50,596,695	282,985	5,211,685	56,091,365
		<u>\$867,679,833</u>	<u>1,696,920</u>	<u>114,476,967</u>	<u>983,853,720</u>
1968	Cook	899,242,377	1,362,348	124,033,160	1,024,637,885
	McHenry	5,226,000	10,220	593,920	5,830,140
	Kane	7,966,820	0	1,737,940	9,704,760
	Lake	<u>53,564,695</u>	<u>269,269</u>	<u>5,750,940</u>	<u>59,584,904</u>
		<u>\$965,999,892</u>	<u>1,641,837</u>	<u>132,115,960</u>	<u>1,099,757,689</u>
1969	Cook				
	McHenry				
	Kane				
	Lake				

(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.

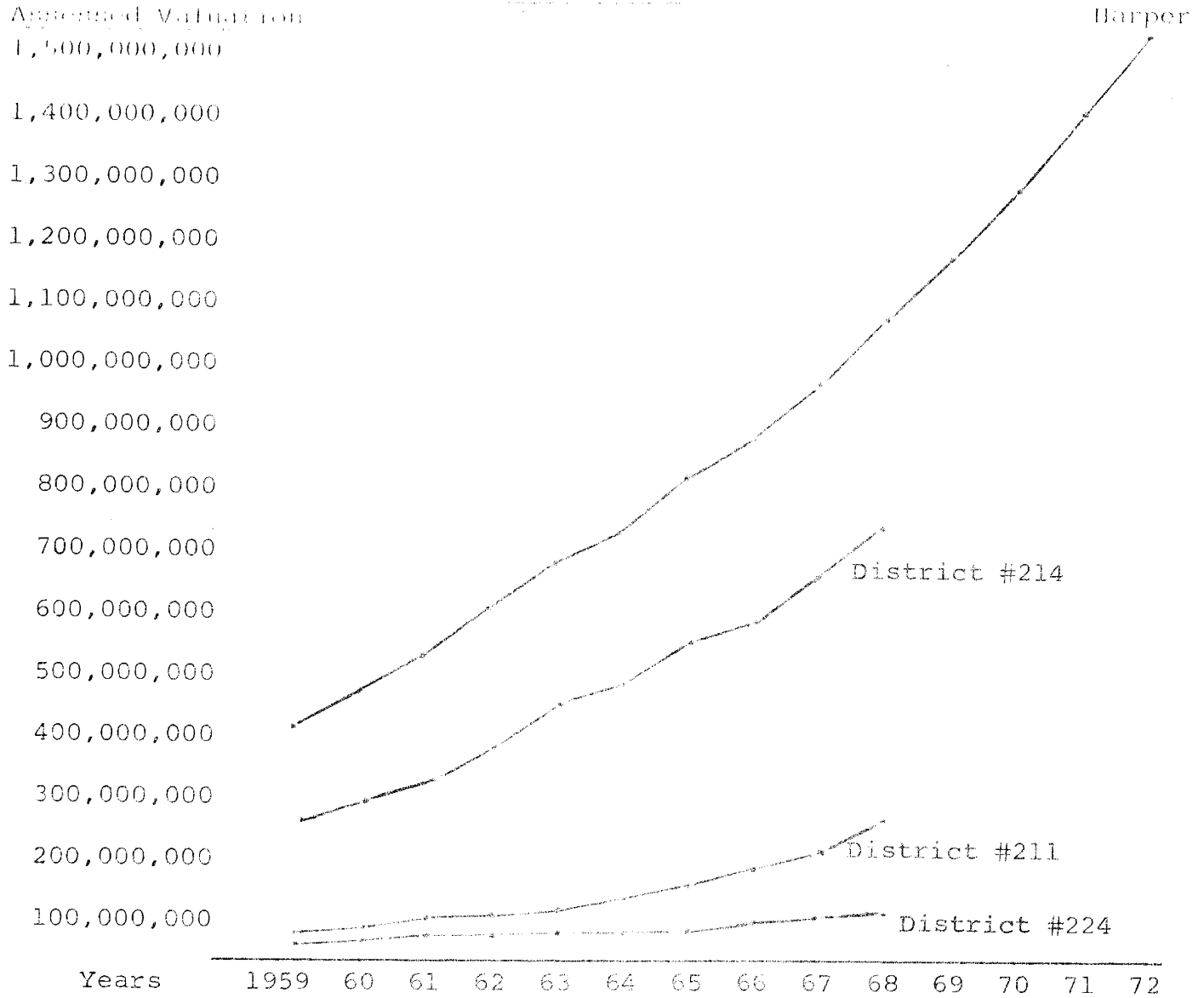
(2) Harper College's exact assessed valuation is slightly lower than the combination of high school districts #211, #214 and #224. The college completely covers districts #211 and #224, and all but a small corner of District #214 located in the southeast corner of their district near O'Hare Field.

WILLIAM RAINEY HARPER COLLEGE

XII. Equalized Assessed Valuation Growth

Dollars of  
Assessed Valuation  
1,500,000,000

1959 - 1972



XIII. Percent Growth of Equalized Assessed Valuation Over Previous Year

1959 - 1972

Percent

20  
15  
10  
5  
0

Years

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

XIV. (1) Tax Rate History and Projection 1965-74.  
 (Per \$100 Assessed Valuation)

<u>Fiscal Year</u>	<u>Levy Year</u>	<u>Education Fund</u>	<u>Building Fund</u>	<u>Bond and Interest Fund</u>	<u>Working Cash Fund</u>	<u>Total Tax Rate</u>
1965-66	1964	0	0	0		0
1966-67	1965	.072	.020	0		.092
1967-68	1966	.11	.04	.066		.216
1968-69	1967	.11	.04	.056		.206
1969-70	1968	.11	.04	.062		.212
1970-71	1969 <sup>(2)</sup> (3)	.11	.04	.057		.207
1971-72	1970	.11	.04	.058		.208
1972-73	1971	.11	.04	.051		.201
1973-74	1972	.11	.04	.046		.196

- (1) These rates are set by the County Clerks and are based on the levy adopted by the Board and the assessed valuations which are determined by the Assessor's Office.
- (2) Tax rates are estimated for 196 through 1972.
- (3) Current estimates indicate a referendum will be required for the 1969 or 1970 levy year.

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

<u>Levy Year</u>	<u>Cook</u>	<u>Kane</u>	<u>Lake</u>	<u>McHenry</u>	<u>Total</u>	<u>Gross<sup>(1)</sup> Collections</u>	<u>% Year<sup>(2)</sup> to Date</u>
1965	656,284	0	0	0	656,284	620,501	94.5
1966	1,697,825	0	0	0	1,697,825	1,612,592	94.9
1967	1,880,517	19,386	116,670	11,396	2,027,970	1,896,119	93.5
1968	2,172,232	21,156	129,895	12,710	2,335,993		
1969							

- (1) This column represents all money received by either the township collector or county treasurer. Prior to receipt of taxes by the college, 1½% for the county treasurer and 2% for the township collector is deducted. Legal costs of collecting taxes and refunds to taxpayers are also deducted.
- (2) Back taxes are continually being received that up-date the collection rate.

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

<u>Levy Year</u>	<u>Type</u>	<u>Levy</u>	<u>Collections (Gross) (1)</u>	<u>% of Collection (2)</u>
1965	Real Estate	581,835.12		
	Personal Property	73,442.91		
	Railroad	1,006.68		
	Total	<u>\$ 656,284.71</u>	<u>620,501.00</u>	<u>90.5%</u>
1966	Real Estate	1,498,086.66		
	Personal Property	197,528.12		
	Railroad	2,210.90		
	Total	<u>1,697,825.68</u>	<u>1,612,592.00</u>	<u>94.9%</u>
1967	Real Estate	1,788,533.22		
	Personal Property	235,935.39		
	Railroad	3,501.57		
	Total	<u>2,027,970.18</u>	<u>1,896,119.00</u>	<u>93.5%</u>
1968	Real Estate	2,051,925.29		
	Personal Property	280,570.83		
	Railroad	3,497.43		
	Total	<u>2,335,993.55</u>		

- (1) This column represents all money received by either the township collector or county treasurer. Prior to receipt of taxes by the college, 1½% for the county treasurer and 2% for the township collector is deducted. Legal costs of collecting taxes and refunds to taxpayers are also deducted.
- (2) Back taxes are continually being received that up-date the collection rate.

Harper College Levy and Net Tax Collection History for the Period May 1 - June 30 and July 1 - June 30 (1)

<u>Levy Year</u>	<u>Levy</u>	<u>Collections</u>	<u>Percent Collected</u>
1965	656,285	594,803	90.6%
1966	1,697,826	1,544,569	91.0
1967	2,027,970	1,845,937	91.2
1968	2,335,993		
1969			

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

STATE OF ILLINOIS  
**ILLINOIS JUNIOR COLLEGE BOARD**  
 544 Iles Park Place, Springfield, Illinois 62706

JCB-TL 1

**CERTIFICATE OF TAX LEVY**

of Junior College District No. 512 County (ies) of Cook, Kane, Lake & McHenry and State of Illinois

AMOUNT OF LEVY	
Educational .....	Working Cash .....
\$ <u>1,485,000.00</u>	\$ <u>0</u>
Building .....	Other (Specify) .....
\$ <u>540,000.00</u>	\$ <u>0</u>
Municipal Retirement .....	
(Class II Districts Only) .....	
\$ _____	
TOTAL LEVY .....	
\$ <u>2,025,000.00</u>	

We hereby certify that we require ..... the sum of 1,485,000 dollars to be levied as a special tax for educational purposes, and ..... the sum of 540,000 dollars to be levied as a special tax for building purposes, and ..... the sum of 0 dollars to be levied as a special tax for Municipal Retirement (Class II Districts only) purposes, and ..... the sum of 0 dollars to be levied as a special tax for working cash purposes, and ..... the sum of 0 dollars to be levied as a special tax for (specify) \_\_\_\_\_ purposes on the taxable property of our junior college district for the year 1969.

Signed this 14th day of August 1969.

\_\_\_\_\_  
Chairman of the Board of Said Junior College District

\_\_\_\_\_  
Secretary of the Board of Said Junior College District

When any junior college district is authorized to issue bonds, the junior college board shall file in the office of the county clerk of each county in which any part of the junior college district is situated a certified copy of the resolution providing for their issuance and levying a tax to pay them. The county clerk shall each year during the life of a bond issue extend the tax for bonds and interest set forth in the certified copy of the resolution. Therefore, to avoid a possible duplication of tax levies, the junior college board should not include in its annual tax levy a levy for bonds and interest.

Number of bond issues of said junior college district which have not been paid in full 2.

This certificate of tax levy shall be filed with the county clerk of each county in which any part of the junior college district is located on or before the last Tuesday in September.

**DETACH AND RETURN TO JUNIOR COLLEGE DISTRICT**

This is to certify that the certificate of Tax Levy for Junior College District No. \_\_\_\_\_

County (ies) of \_\_\_\_\_ and State of Illinois on the equalized assessed value of all taxable property of said junior college district for the year 19\_\_\_\_ was filed in the office of the County Clerk of this county on \_\_\_\_\_ 19\_\_\_\_.

In addition to an extension of taxes authorized by levies made by the board of said junior college district, an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon. The total amount, as provided in the original resolution(s), for said purpose for the year 19\_\_\_\_ is \$\_\_\_\_\_.

\_\_\_\_\_  
County Clerk

Date \_\_\_\_\_

\_\_\_\_\_  
County



## Student Costs

Unlike most school districts, Harper College has not had a number of years to accumulate equipment, library books, and other materials. During Harper's first years of operation, costs will not be comparable to a similar institution that has been in operation for many years. During Harper's first year, 1800 students attended classes. The second year had an enrollment of 3200 students. During 1969-70, the new campus will be ready for occupancy and will have to be staffed and equipped for an anticipated enrollment of 5000 students. During these developmental years, costs will be unusually high.

In order to establish a comprehensive college program to meet the demands of the community, many courses are not operating at the class size that is anticipated for future years. As total enrollment grows, class size efficiency will improve considerably.

Significant changes in costs are already apparent. Administrative costs and certain fixed costs have begun to stabilize and in terms of the total budget for next year have reduced. Administrative costs have dropped from 8.9% this year to 6.7% for next year. General institutional expense has increased to cover new employee fringe benefits and additional costs to operate the campus from 7.8% to 9.9% for next year. The Learning Resource Center and Student Services budget has decreased. Percentage increases in other areas represent new programs and student growth. The increased budget for next year provides for many new services for the community. For example, a complete data processing system will be installed next year and has been absorbed within the increase. The cost for this installation will decrease on a percentage basis as the college grows. The operating cost per student has dropped from 1476 per student to 1287 per student for next year. The following tables show the effects of Harper's growth on per student costs. The following costs are based on budget figures and are projected for 1970-71.



Cost Per Student Analysis  
Educational Fund Budget

	<u>1967-68</u>	<u>1968-69</u>	<u>1969-70</u>	<u>1970-71</u>
1. Instruction	817	723	736	746
2. Learning Resource Center	162	92	125	125
3. Student Services	139	123	114	114
4. Data Processing	54	94	80	75
5. Institutional Research & Dev.	0	2	18	16
6. General Administrative	206	110	86	84
7. General Institutional Expense	<u>98</u>	<u>97</u>	<u>128</u>	<u>130</u>
Total Cost Per Student (Operating)	1476	1241	1287	1290
Add Capital Outlay (Total for Year)	<u>32</u>	<u>46</u>	<u>124</u>	<u>50</u>
	1508	1287	1411	1340
Add Building Fund	<u>148</u>	<u>161</u>	<u>200</u>	<u>210</u>
	<u>1656</u>	<u>1448</u>	<u>1611</u>	<u>1550</u>
Full-time Equivalent Students	<u>1037</u>	<u>2123</u>	<u>3200</u>	<u>4000</u>
Charge-back	<u>34.50</u>	<u>25.00</u>	<u>26.00</u>	<u>25.00</u>
	Actual	Estimated	Budget	Projected
Assessed Valuation Per FTE Students	<u>\$846,710</u>	<u>464,685</u>	<u>344,585</u>	<u>304,500</u>

Percentage Analysis of Expenditures by Function  
Educational Fund Budget

	<u>1967-68</u>	<u>1968-69</u>	<u>1969-70</u>	<u>1970-71</u>
1. Instruction	55.3%	58.3%	57.2%	57.8%
2. Learning Resource Center	11.0	7.4	9.7	9.7
3. Student Services	9.4	9.9	8.9	8.9
4. Data Processing	3.7	7.6	6.2	5.8
5. Institutional Research & Dev.	0.0	.1	1.4	1.2
6. General Administrative	14.0	8.9	6.7	6.5
7. General Institutional Expense	<u>6.6</u>	<u>7.8</u>	<u>9.9</u>	<u>10.1</u>
Total	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>

While tuition and state aid will increase proportionately with enrollment, the college's tax base per student is dropping dramatically. The 1966 assessed valuation per student has dropped from \$846,710 to \$344,585 per student for 1968. In the space of two years, the assessed valuation per student has decreased by 39%. This means that additional revenue will have to be obtained in order to sustain the college in future years.

The following figures show an analysis of income by student and on a percentage basis. It can be noted that because the college's tax base per student is decreasing, the income per student is also decreasing. In order to meet projected needs and maintain the tax percentages shown, tax warrants will have to be issued. A tax rate increase will be necessary in order to maintain the college on a firm financial basis.

Income Per Student Analysis  
Educational Fund Budget

	<u>1967-68</u>	<u>1968-69</u>	<u>1969-70</u>
Taxes	\$958	526	381
Tuition	460	576	386
State Aid	345	364	465
Vocational Education Act	98	124	57
Student Fees	8	13	21
Miscellaneous Sources	38	22	8
Fund Balance	<u>(399)</u>	<u>(338)</u>	<u>93</u>
<b>Total</b>	<b><u>\$1508</u></b>	<b><u>1287</u></b>	<b><u>1411</u></b>

Percentage Analysis of Income Categories  
Educational Fund Budget

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

Expenditures Involved in the  
Compilation of Per Pupil Costs

Actual 1967-68 Per Pupil Cost:

Educational Fund

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

Total 1,502,196

Building Fund

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

Total 162,299

Site and Construction Fund

Equipment (12½% Depreciation) 9,486

Bond and Interest Fund

2% x \$490,298 9,806

GRAND TOTAL

\$1,683,787

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

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

Expenditures Involved in the  
Compilation of Per Pupil Costs

Actual 1967-69 Per Pupil Cost:

Educational Fund

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

Building Fund

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

Site and Construction Fund

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

Bond and Interest Fund

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

GRAND TOTAL

\$3,074,037

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

# Operating Budget

## BUDGET TERMS DEFINED BY FUNCTION

### 1. Instruction

Instruction consists of those activities dealing directly with or aiding in the teaching of students or improving the quality of instruction. They include the activities of the faculty in the transfer, career and evening programs, and all the supportive equipment, materials, supplies, and costs that are necessary to implement the instructional program.

### 2. Learning Resource Center

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

### 3. Student Services and Aids

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

### 4. Data Processing

Data processing includes supportive services that are system-wide. Direct instructional expense related to data processing is included under the instruction function. The cost of data processing will be allocated to the appropriate cost center based on use at the end of the fiscal year. It also includes all equipment, materials, supplies, and costs that are necessary to support this function.

### 5. Institutional Research

Institutional research includes activities related to research projects conducted to improve Harper College. The research will be institutional in nature and should not be confused with "pure" research projects. Cost will be allocated at the end of the fiscal year to those areas utilizing the service. It also includes all equipment, materials, supplies, and costs that are necessary to support this function.

6. General Administration

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

7. General Institutional Expense

Institutional expense consists of those costs that benefit the entire college and are not readily assignable to a particular cost center. Appropriate cost allocations will be made at the end of the fiscal year. Fringe benefits, insurance costs, legal fees, provision for contingencies, scholarships, tuition charge-back, etc., are included in this area.

8. Operation and Maintenance of Physical Facilities

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

9. Public and Auxiliary Services

The public and auxiliary service function provides for the operation of the cafeteria, bookstore, student organizations, athletics and other related activities. It also includes all equipment, materials, supplies, and costs that are necessary to support this function.

WILLIAM RAINY HARPER COLLEGE

EDUCATIONAL FUND BUDGET  
1969-70

Revenue

100-000-300	<u>FUND BALANCE JULY 1, 1969</u>		\$1,825,000
100-000-410	<u>TOTAL RESOURCES</u>		
100-000-411	Taxes--Current 1969	1,198,000	
100-000-412	Taxes--Back	<u>22,000</u>	
	Total		1,220,000
100-000-420	<u>DEFERRED RESOURCES</u>		
100-000-421.1	Tuition--Students	768,000	
100-000-421.2	Tuition--Students, Summer 1969	51,000	
100-000-422	Other charges (Charge-backs)	468,000	
100-000-423	Student Fees	46,000	
100-000-424	Out-of-State Registration Fees	<u>23,000</u>	
	Total		1,356,000
100-000-430	<u>STATE RESOURCES</u>		
100-000-431.1	State Apportionment	1,386,800	
100-000-431.2	State Support.--Summer Sch.	65,500	
100-000-432	Board of Vocational Education and Rehab., 1969-70	182,000	
100-000-433	Other	<u>0</u>	
	Total		1,634,300
100-000-440	<u>FEDERAL RESOURCES</u>		
100-000-441	Other--Title VI 1969-70		10,155
100-000-470	<u>INTEREST ON INVESTMENTS</u>		
100-000-471	Treasury Bills	25,000	
100-000-472	Certificates of Deposits	<u>0</u>	
	Total		<u>25,000</u>
	<u>NETTED ACCRUED REVENUE AND FUND EQUITY, 1969-70</u>		\$6,070,455
	Less Accrued Expenditures 1969-70		<u>4,587,956</u>
100-000-300	<u>FUND BALANCE JUNE 30, 1970</u>		<u>\$1,482,499</u>

Supplemental Information

Cash Analysis

Accrued Revenue and Fund Equity		6,070,455
Less Non-cash Items:		
Taxes Received after June 30, 1970	1,220,000	
Vocational Educational	<u>182,000</u>	<u>1,402,000</u>
Cash Available 1969-70		<u>\$4,668,455</u>



INSTITUTIONAL FUND BUDGET SUMMARY  
1969-70

1.	INSTRUCTION (110)	
	100 Division of Business	300,610
	200 Division of Communications	438,630
	300 Division of Engineering	428,738
	400 Division of Social Sciences	239,256
	500 Division of Humanities	266,453
	600 Division of Mathematics and Physical Sciences	335,822
	700 Division of Life and Health Sciences	<u>420,289</u>
	Total Divisions	2,429,798
	900 Institutional Administration	<u>213,954</u>
	Total Instruction	2,653,752
2.	LEARNING RESOURCE CENTER (120)	482,226
3.	STUDENT SERVICES (130)	367,576
4.	DATA PROCESSING (140)	261,370
5.	INSTITUTIONAL RESEARCH AND DEVELOPMENT (150)	59,595
6.	GENERAL ADMINISTRATION (160)	276,937
7.	GENERAL INSTITUTIONAL EXPENSE (170)	413,700
8.	OPERATION OF PHYSICAL FACILITIES (180)	<u>0</u>
	TOTAL ACCRUED EXPENDITURES	4,515,156 <sup>(1)</sup>
	SUMMER SCHOOL RESEARCH EXPENDITURES 1969	<u>72,800</u>
	TOTAL ACCRUED EXPENDITURES 1969-70	<u>\$4,587,956</u>

(1) Capital Outlay Estimated \$396,635

EDUCATIONAL FUND BUDGET

Summer School 1969  
Direct Costs

1. INSTRUCTION		
100 Division of Business		11,500
200 Division of Communications		11,600
400 Division of Social Sciences		14,300
500 Division of Humanities		7,200
600 Division of Mathematics and Physical Sciences		13,200
700 Division of Life and Health Sciences		6,400
2. LEARNING RESOURCE CENTER		5,100
3. STUDENT SERVICES		<u>3,500</u>
TOTAL		<u>\$72,800</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET  
1969-70  
Division of Business (100)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
110-100-510	Salaries		
110-100-511	Administrative	16,500	
110-100-513	Instructional	237,441	
110-100-516	Office	15,195	
110-100-518	Student Employees	<u>5,000</u>	
	Total Salaries		274,136
110-100-520	Contractual Services		
110-100-524	Maintenance	<u>1,000</u>	
	Total Contractual Services		1,000
110-100-530	Instructional Materials & Supplies		
110-100-531	Instructional Supplies	6,800	
110-100-535	Audio and Visual Materials	<u>0</u>	
	Total Instr. Materials & Supplies		6,800
110-100-540	General Materials and Supplies		
110-100-541	Office	500	
110-100-542	Printing and Offset Duplicating	500	
110-100-543	Postage	300	
110-100-544	Advertising	0	
110-100-545	Publications and Dues	<u>0</u>	
	Total General Materials & Supplies		1,400
110-100-550	Travel and Meetings		
110-100-551	Meetings	200	
110-100-552	Mileage--Local	1,500	
110-100-554	Travel	<u>2,750</u>	
	Total Travel and Meetings		4,450
110-100-580	Capital Outlay		
110-100-585	Equipment--Office	1,145	
110-100-586	Equip., Educational--Non-reimb.	11,679	
110-100-587	Equip., Educa.--Reimbursable	<u>0</u>	
	Total Capital Outlay		<u>12,824</u>
	TOTAL DIVISION OF BUSINESS BUDGET		<u>\$300,610</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1969-70

Division of Communications (200)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
110-200-510	Salaries		
110-200-511	Administrative	18,500	
110-200-513	Instructional	381,100	
110-200-516	Office	11,800	
110-200-518	Student Employees	<u>2,400</u>	
	Total Salaries		413,800
110-200-520	Contractual Services		
110-200-524	Maintenance	<u>710</u>	
	Total Contractual Services		710
110-200-530	Instructional Materials & Supplies		
110-200-531	Instructional Supplies	10,380	
110-200-535	Audio and Visual Materials	<u>0</u>	
	Total Instr. Materials & Supplies		10,380
110-200-540	General Materials and Supplies		
110-200-541	Office	2,000	
110-200-542	Printing and Offset Duplica.	2,400	
110-200-543	Postage	0	
110-200-544	Advertising	0	
110-200-545	Publications and Dues	<u>200</u>	
	Total Gen. Materials and Supplies		4,600
110-200-550	Travel and Meetings		
110-200-551	Meetings	100	
110-200-552	Mileage--Local	150	
110-200-554	Travel	<u>3,000</u>	
	Total Travel and Meetings		3,250
110-000-580	Capital Outlay		
110-200-585	Equipment--Office	2,450	
110-200-586	Equipment--Educ., Non-reimb.	3,440	
110-200-587	Equip., Educa.--Reimb.	<u>0</u>	
	Total Capital Outlay		<u>5,890</u>
	TOTAL DIVISION OF COMMUNICATIONS BUDGET		<u>\$438,630</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET  
1969-70  
Division of Engineering (300)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
110-300-510	Salaries		
110-300-511	Administrative	16,750	
110-300-513	Instructional	235,395	
110-300-516	Office	10,470	
110-300-518	Student Employees	<u>0</u>	
	Total Salaries		262,615
110-300-520	Contractual Services		
110-300-524	Maintenance	<u>16,500</u>	
	Total Contractual Services		16,500
110-300-530	Instructional Materials & Supplies		
110-300-531	Instructional Supplies	23,300	
110-300-535	Audio and Visual Materials	<u>0</u>	
	Total Instr. Materials & Supplies		23,300
110-300-540	General Materials and Supplies		
110-300-541	Office	0	
110-300-542	Printing and Offset Duplicating	700	
110-300-543	Postage	1,300	
110-300-544	Advertising	400	
110-300-545	Publications and Dues	<u>700</u>	
	Total Gen. Materials and Supplies		3,100
110-300-550	Travel and Meetings		
110-300-551	Meetings	500	
110-300-552	Mileage--Local	1,250	
110-300-554	Travel	<u>1,700</u>	
	Total Travel and Meetings		3,450
110-300-580	Capital Outlay		
110-300-585	Equipment--Office	3,800	
110-300-586	Equip., Educa.--Non-reimb.	115,973	
110-300-587	Equip., Educa.--Reimbursable	<u>0</u>	
	Total Capital Outlay		<u>119,773</u>
	TOTAL DIVISION OF ENGINEERING BUDGET		<u>\$428,738</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1969-70

Division of Social Sciences (400)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
110-400-510	Salaries		
110-400-511	Administrative	17,000	
110-400-513	Instructional	193,166	
110-400-516	Office	10,395	
110-400-518	Student Employees	<u>5,000</u>	
	Total Salaries		225,561
110-400-520	Contractual Services		
110-400-524	Maintenance	<u>700</u>	
	Total Contractual Services		700
110-400-530	Instructional Materials & Supplies		
110-400-531	Instructional Supplies	1,500	
110-400-535	Audio and Visual Materials	<u>0</u>	
	Total Instr. Materials & Supplies		1,500
110-400-540	General Materials and Supplies		
110-400-541	Office	600	
110-400-542	Printing and Offset Duplicating	2,000	
110-400-543	Postage	0	
110-400-544	Advertising	300	
110-400-545	Publications and Dues	<u>0</u>	
	Total General Materials & Supplies		2,900
110-400-550	Travel and Meetings		
110-400-551	Meetings	0	
110-400-552	Mileage--Local	250	
110-400-554	Travel	<u>2,200</u>	
	Total Travel and Meetings		2,450
110-400-580	Capital Outlay		
110-400-585	Equip.--Office	1,145	
110-400-586	Equip.--Educational	0	
110-400-587	Equip., Educa.--Reimbursable	<u>5,000</u>	
	Total Capital Outlay		<u>6,145</u>
	TOTAL DIVISION OF SOCIAL SCIENCES BUDGET		<u>\$239,256</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET  
1969-70  
Division of Humanities (500)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
110-500-510	Salaries		
110-500-511	Administrative	18,900	
110-500-513	Instructional	140,942	
110-500-516	Office	5,670	
110-500-518	Student Employees	<u>5,010</u>	
	Total Salaries		170,522
110-500-520	Contractual Services		
110-500-524	Maintenance	1,170	
110-500-529	Other--Towels	<u>13,735</u>	
	Total Contractual Services		14,905
110-500-530	Instructional Materials & Supplies		
110-500-531	Instructional Supplies	24,432	
110-500-535	Audio and Visual Materials	<u>0</u>	
	Total Instr. Materials & Supplies		24,432
110-500-540	General Materials and Supplies		
110-500-541	Office	1,000	
110-500-542	Printing and Offset Duplica.	500	
110-500-543	Postage	0	
110-500-544	Advertising	460	
110-500-545	Publications and Dues	<u>100</u>	
	Total Gen. Materials and Supplies		2,060
110-500-550	Travel and Meetings		
110-500-551	Meetings	300	
110-500-552	Mileage--Local	450	
110-500-554	Travel	<u>1,500</u>	
	Total Travel and Meetings		2,250
110-500-580	Capital Outlay		
110-500-585	Equipment--Office	1,079	
110-500-586	Equip., Educational--Non.reimb.	42,085	
110-500-587	Equip., Educa.--Reimbursable	<u>9,120</u>	
	Total Capital Outlay		<u>52,284</u>
	TOTAL DIVISION OF HUMANITIES BUDGET		<u>\$266,453</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1969-70

Division of Mathematics and Physical Sciences (600)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
110-600-510	Salaries		
110-600-511	Administrative	18,000	
110-600-513	Instructional	214,147	
110-600-516	Office	5,700	
110-600-518	Student Employees	<u>1,000</u>	
	Total Salaries		238,847
110-600-520	Contractual Services		
110-600-524	Maintenance	<u>50</u>	
	Total Contractual Services		50
110-600-530	Instructional Materials & Supplies		
110-600-531	Instructional Supplies	24,065	
110-600-535	Audio and Visual Materials	<u>0</u>	
	Total Instr. Materials & Supplies		24,065
110-600-540	General Materials and Supplies		
110-600-541	Office	700	
110-600-542	Printing and Offset Duplicating	500	
110-600-543	Postage	0	
110-600-544	Advertising	0	
110-600-545	Publications and Dues	<u>0</u>	
	Total Gen. Materials & Supplies		1,200
110-600-550	Travel and Meetings		
110-600-551	Meetings	200	
110-600-552	Mileage--Local	250	
110-600-554	Travel	<u>1,900</u>	
	Total Travel and Meetings		2,350
110-600-580	Capital Outlay		
110-600-585	Equip.--Office	2,125	
110-600-586	Equip.--Educa., Non-reimb.	67,185	
110-600-587	Equip.--Educa., Reimbursable	<u>0</u>	
	Total Capital Outlay		<u>69,310</u>

TOTAL DIVISION OF MATHEMATICS AND  
PHYSICAL SCIENCES BUDGET

\$ 335,822



WILLIAM RAINY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1969-70

Division of Life and Health Sciences (700)

Expenditures

110-000-000	<u>INSTRUCTION</u>		
110-700-510	Salaries		
110-700-511	Administrative	18,200	
110-700-513	Instructional	317,649	
110-700-516	Office	15,725	
110-700-518	Student Employees	<u>2,000</u>	
	Total Salaries		353,574
110-700-520	Contractual Services		
110-700-524	Maintenance	<u>8,540</u>	
	Total Contractual Services		8,540
110-700-530	Instructional Materials & Supplies		
110-700-531	Instructional Supplies	20,895	
110-700-535	Audio and Visual Materials	<u>0</u>	
	Total Instr. Materials & Supplies		20,895
110-700-540	General Materials & Supplies		
110-700-541	Office	700	
110-700-542	Printing and Offset Duplicating	500	
110-700-543	Postage	0	
110-700-544	Advertising	0	
110-700-545	Publications and Dues	<u>0</u>	
	Total General Materials & Supplies		1,200
110-700-550	Travel and Meetings		
110-700-551	Meetings	550	
110-700-552	Mileage--Local	750	
110-700-554	Travel	<u>4,000</u>	
	Total Travel and Meetings		5,300
110-700-560	Capital Outlay		
110-700-565	Equipment--Office	0	
110-700-566	Equip., Educa.--Non-reimb.	30,780	
110-700-567	Equip., Educa.--Reimbursable	<u>0</u>	
	Total Capital Outlay		<u>30,780</u>
	TOTAL DIVISION OF LIFE AND HEALTH SCIENCE BUDGET		<u>\$420,289</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1969-70

Vice-President of Academic Affairs (911)

Expenditures

110-900-000	<u>INSTRUCTIONAL ADMINISTRATION</u>		
110-911-510	Salaries		
110-911-511	Administrative	\$23,500	
110-911-512	Professional	4,114	
110-911-515	Instructional Substitutes	5,000	
110-911-516	Office	6,800	
110-911-518	Student Employees	<u>1,600</u>	
	Total Salaries		41,014
110-911-520	Contractual Services		
110-911-522	Educational	15,000	
110-911-529	Other Services	<u>3,000</u>	
	Total Contractual Services		18,000
110-911-540	General Materials and Supplies		
110-911-541	Office	1,000	
110-911-542	Printing and Offset Duplic.	12,000	
110-911-543	Postage	0	
110-911-544	Advertising	20,000	
110-911-545	Publications and Dues	<u>100</u>	
	Total General Mat. and Supplies		33,100
110-911-550	Travel and Meetings		
110-911-551	Meetings	2,600	
110-911-552	Mileage--Local	600	
110-911-554	Travel	3,000	
110-911-556	Vehicle	0	
110-911-559	Other--Recruitment Exp.	<u>3,000</u>	
	Total Travel and Meetings		9,200
110-911-580	Capital Outlay		
110-911-585	Equipment--Office	<u>540</u>	
	Total Capital Outlay		<u>540</u>
	TOTAL VICE-PRESIDENT OF ACADEMIC AFFAIRS BUDGET		<u>\$101,854</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1969-70

Dean of Transfer Programs (912)

Expenditures

110-900-000	<u>INSTRUCTIONAL ADMINISTRATION</u>		
110-912-510	Salaries		
110-912-511	Administrative	\$19,250	
110-912-512	Professional	0	
110-912-515	Instructional Substitutes	0	
110-912-516	Office	6,000	
110-912-518	Student Employees	<u>0</u>	
	Total Salaries		25,250
110-912-520	Contractual Services		0
110-912-540	General Materials and Supplies		
110-912-541	Office	600	
110-912-542	Printing and Offset Duplicating	600	
110-912-543	Postage	0	
110-912-544	Advertising	0	
110-912-545	Publications and Dues	<u>50</u>	
	General Materials and Supplies		1,250
110-912-550	Travel and Meetings		
110-912-551	Meetings	400	
110-912-552	Mileage--Local	400	
110-912-554	Travel	750	
110-912-556	Vehicle	0	
110-912-559	Other	<u>0</u>	
	Total Travel and Meetings		1,550
110-912-580	Capital Outlay		
110-912-585	Equipment--Office	<u>0</u>	
	Total Capital Outlay		<u>0</u>
	TOTAL DEAN OF TRANSFER PROGRAMS BUDGET		<u>\$28,050</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1969-70

Dean of Career Programs (913)

Expenditures

110-900-000	<u>INSTRUCTIONAL ADMINISTRATION</u>		
110-913-510	Salaries		
110-913-511	Administrative	\$21,000	
110-913-512	Professional	0	
110-913-515	Instructional Substitutes	0	
110-913-516	Office	6,000	
110-913-518	Student Employees	<u>0</u>	
	Total Salaries		27,000
110-913-520	Contractual Services		
110-913-522	Educational	<u>0</u>	
	Total Contractual Services		0
110-913-540	General Materials and Supplies		
110-913-541	Office	500	
110-913-542	Printing and Offset Duplicat.	1,500	
110-913-543	Postage	0	
110-913-544	Advertising	850	
110-913-545	Publications and Dues	<u>50</u>	
	Total Gen.Materials and Supplies		2,900
110-913-550	Travel and Meetings		
110-913-551	Meetings	1,950	
110-913-552	Mileage--Local	400	
110-913-554	Travel	750	
110-913-556	Vehicle	0	
110-913-559	Other	<u>0</u>	
	Total Travel and Meetings		3,100
110-913-580	Capital Outlay		
110-913-585	Equipment--Office	<u>0</u>	
	Total Capital Outlay		<u>0</u>
	TOTAL DEAN OF CAREER PROGRAMS BUDGET		<u><u>\$33,000</u></u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET  
1969-70  
Dean of Continuing Education (914)

Expenditures

110-900-000	<u>INSTRUCTIONAL ADMINISTRATION</u>		
110-914-510	Salaries		
110-914-511	Administrative	\$19,000	
110-914-512	Professional	22,500	
110-914-515	Instructional Substitutes	0	
110-914-516	Office	7,900	
110-914-518	Student Employees	<u>1,900</u>	
	Total Salaries		51,300
110-914-520	Contractual Services		
110-914-522	Educational	1,200	
110-914-527	Office Services	<u>200</u>	
	Total Contractual Services		1,400
110-914-540	General Materials and Supplies		
110-914-541	Office	750	
110-914-542	Printing and Offset Duplica.	2,000	
110-914-543	Postage	0	
110-914-544	Advertising	2,000	
110-914-545	Publications and Dues	<u>50</u>	
	Total Gen. Materials and Supplies		4,800
110-914-550	Travel and Meetings		
110-914-551	Meetings	1,000	
110-914-552	Mileage--Local	600	
110-914-554	Travel	1,250	
110-914-556	Vehicle	0	
110-914-559	Other	<u>0</u>	
	Total Travel and Meetings		2,850
110-914-580	Capital Outlay		
110-914-585	Equipment--Office	<u>700</u>	
	Total Capital Outlay		<u>700</u>
	TOTAL DEAN OF CONTINUING EDUCATION BUDGET		<u>\$61,050</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1969-70

Library Center (1)

Expenditures

120-000-000	<u>LEARNING RESOURCE CENTER</u>		
121-000-510	Salaries		
121-000-511	Administrative	17,500	
121-000-512	Professional	64,217	
121-000-516	Office	28,540	
121-000-518	Student Employees	<u>26,500</u>	
	Total Salaries		136,757
121-000-530	Instructional Materials & Supplies		
121-000-534	Library	5,500	
121-000-535	Audio Visual Aids	40,250	
121-000-537	Books and Bindings	85,000	
121-000-538	Publications	<u>15,000</u>	
	Total Instr.Mat.and Supplies		145,750
121-000-540	General Materials & Supplies		
121-000-541	Office	1,000	
121-000-542	Printing & Offset Duplica.	100	
121-000-543	Postage	0	
121-000-545	Publications and Dues	<u>0</u>	
	Total Gen.Mat. and Supplies		1,100
121-000-550	Travel and Meetings		
121-000-552	Mileage--Local	0	
121-000-554	Travel	<u>1,200</u>	
	Total Travel and Meetings		1,200
121-000-570	Fixed Charges		
121-000-576	Rental of Equipment	<u>2,500</u>	
	Total Fixed Charges		2,500
121-000-580	Capital Outlay		
121-000-585	Equipment--Office	1,000	
121-000-586	Equip., Educ.--Non-reimb.	8,000	
121-000-587	Equip., Educ.--Reimb.	<u>0</u>	
	Total Capital Outlay		<u>9,000</u>
	TOTAL LIBRARY CENTER BUDGET		<u>\$296,307</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1969-70

Instructional Materials Center (2)

Expenditures

120-000-000	<u>LEARNING RESOURCE CENTER</u>		
122-000-510	Salaries		
122-000-511	Administrative	13,000	
122-000-512	Professional	12,720	
122-000-516	Office	25,100	
122-000-518	Student Employees	<u>0</u>	
	Total Salaries		50,820
122-000-530	Instructional Mat. & Supplies		
122-000-534	Library	0	
122-000-535	Audio Visual Aids	28,000	
122-000-537	Books and Bindings	0	
122-000-538	Publications	<u>0</u>	
	Total Instr. Mat. and Supplies		28,000
122-000-540	General Materials and Supplies		
122-000-541	Office	1,500	
122-000-542	Printing and Offset Duplica.	500	
122-000-543	Postage	0	
122-000-545	Publications and Dues	<u>5,000</u>	
	Total Gen. Materials and Supplies		7,000
122-000-550	Travel and Meetings		
122-000-552	Mileage--Local	0	
122-000-554	Travel	<u>500</u>	
	Total Travel and Meetings		500
122-000-580	Capital Outlay		
122-000-585	Equipment--Office	3,080	
122-000-586	Equip., Educ.--Non-reimb.	68,649	
122-000-587	Equip., Educ.--Reimb.	<u>0</u>	
	Total Capital Outlay		<u>71,729</u>
	TOTAL INSTRUCTIONAL MATERIALS CENTER BUDGET		<u>\$158,049</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1969-70

Learning Resource Center Administration (9)

Expenditures

120-000-000	<u>LEARNING RESOURCE CENTER</u>		
129-000-510	Salaries		
129-000-511	Administrative	19,500	
129-000-512	Professional	0	
129-000-516	Office	5,670	
129-000-518	Student Employees	<u>0</u>	
	Total Salaries		25,170
129-000-540	General Materials and Supplies		
129-000-541	Office	600	
129-000-542	Printing and Offset Duplicating	500	
129-000-544	Advertising	100	
129-000-545	Publications and Dues	<u>200</u>	
	Total Gen. Materials and Supplies		1,400
129-000-550	Travel and Meetings		
129-000-551	Meeting Expense	250	
129-000-552	Mileage--Local	300	
129-000-554	Travel	<u>750</u>	
	Total Travel and Meetings		1,300
129-000-580	Capital Outlay		
129-000-585	Equipment--Office	0	
129-000-586	Equip., Educa.--Non-reimb.	0	
129-000-587	Equip., Educa.--Reimb.	<u>0</u>	
	Total Capital Outlay		<u>0</u>
	TOTAL LEARNING RESOURCE ADMINISTRATION BUDGET		<u>\$27,870</u>



WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET  
1969-70  
Admissions and Records (1)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
131-000-510	Salaries		
131-000-511	Administration	\$18,500	
131-000-512	Professional	14,000	
131-000-516	Office	33,236	
131-000-518	Student Employees	<u>1,000</u>	
	Total Salaries		66,736
131-000-520	Contractual Services		
131-000-522	Consultants		
	Total Contractual Services		
131-000-540	General Materials & Supplies		
131-000-541	Office	2,600	
131-000-542	Printing and Offset Duplica.	3,950	
131-000-544	Advertising	0	
131-000-545	Publications and Dues	0	
131-000-546	Medical Supplies	0	
131-000-549	Vocational Library	<u>0</u>	
	Total Gen. Materials & Supplies		6,550
131-000-550	Travel and Meetings		
131-000-551	Meetings	250	
131-000-552	Mileage - Local	150	
131-000-554	Travel	<u>750</u>	
	Total Travel and Meetings		1,150
131-000-580	Capital Outlay		
131-000-585	Equipment Office	270	
131-000-586	Equip. Educational - Non-reimb.	0	
131-000-587	Equipment. Educa.- Reimbursable	<u>0</u>	
	Total Capital Outlay		<u>270</u>
	TOTAL ADMISSIONS AND RECORDS BUDGET		<u>\$74,706</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET  
1969-70  
Placement and Student Aids (2)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
132-000-510	Salaries		
132-000-511	Administration	\$16,500	
132-000-512	Professional	0	
132-000-516	Office	6,360	
132-000-518	Student Employees	<u>1,000</u>	
	Total Salaries		23,860
132-000-520	Contractual Services		
132-000-522	Consultants		
	Total Contractual Services		
132-000-540	General Materials & Supplies		
132-000-541	Office	700	
132-000-542	Printing and Offset Duplic.	1,500	
132-000-544	Advertising	0	
132-000-545	Publications and Dues	0	
132-000-546	Medical Supplies	0	
132-000-549	Vocational Library	<u>0</u>	
	Total Gen.Materials & Supplies		2,200
132-000-550	Travel and Meetings		
132-000-551	Meetings	100	
132-000-552	Mileage - Local	50	
132-000-554	Travel	<u>500</u>	
	Total Travel and Meetings		650
132-000-580	Capital Outlay		
132-000-585	Equipment - Office	1,045	
132-000-586	Equip.Educational, Non-reimb.	0	
132-000-587	Equip.Educational, Reimbursable	<u>0</u>	
	Total Capital Outlay		<u>1,045</u>
	<b>TOTAL PLACEMENT AND STUDENT AIDS BUDGET</b>		<b><u>\$27,755</u></b>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET  
1969-70  
Counseling and Health (3)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
133-000-510	Salaries		
133-000-511	Administration	19,000	
133-000-512	Professional	149,877	
133-000-516	Office	25,415	
133-000-518	Student Employees	<u>3,500</u>	
	Total Salaries		197,792
133-000-520	Contractual Services		
133-000-522	Consultants		
	Total Contractual Services		
133-000-540	General Materials & Supplies		
133-000-541	Office	2,500	
133-000-542	Printing and Offset Duplic.	2,000	
133-000-544	Advertising	0	
133-000-545	Publications and Dues	0	
133-000-546	Medical Supplies	500	
133-000-549	Vocational Library	<u>1,000</u>	
	Total Gen.Materials & Supplies		6,000
133-000-550	Travel and Meetings		
133-000-551	Meetings	200	
133-000-552	Mileage - Local	100	
133-000-554	Travel	<u>2,300</u>	
	Total Travel and Meetings		2,600
133-000-580	Capital Outlay		
133-000-585	Equipment - Office	415	
133-000-586	Equip.Educational-Non-reimb.	0	
133-000-587	Equip.Educational -Reimbursable	<u>0</u>	
	Total Capital Outlay		<u>415</u>
	TOTAL COUNSELING AND HEALTH BUDGET		<u>\$206,807</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1969-70

Student Activities (4)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
134-000-510	Salaries		
134-000-511	Administration	\$15,750	
134-000-512	Professional	0	
134-000-516	Office	5,412	
134-000-518	Student Employees	<u>1,000</u>	
	Total Salaries		22,162
134-000-520	Contractual Services		
134-000-522	Consultants		
	Total Contractual Services		
134-000-540	General Materials & Supplies		
134-000-541	Office	500	
134-000-542	Printing and Offset Duplica.	200	
134-000-544	Advertising	0	
134-000-545	Publications and Dues	0	
134-000-546	Medical Supplies	0	
134-000-549	Vocational Library	<u>0</u>	
	Total Gen. Materials and Supplies		700
134-000-550	Travel and Meetings		
134-000-551	Meetings	50	
134-000-552	Mileage - Local	50	
134-000-554	Travel	<u>500</u>	
	Total Travel and Meetings		600
134-000-580	Capital Outlay		
134-000-585	Equipment Office	415	
134-000-586	Equip.Educational -Non-reimb.	0	
134-000-587	Equip.Educational -Reimbursable	<u>0</u>	
	Total Capital Outlay		<u>415</u>
	TOTAL STUDENT ACTIVITIES BUDGET		<u>\$23,877</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1969-70

Vice President of Student Affairs (9)

Expenditures

130-000-000	<u>STUDENT SERVICES AND AIDS</u>		
139-000-510	Salaries		
139-000-511	Administration	\$22,475	
139-000-512	Professional	0	
139-000-516	Office	6,456	
139-000-518	Student Employees	0	
	Total Salaries		28,931
139-000-520	Contractual Services		
139-000-522	Consultants	2,500	
	Total Contractual Services		2,500
139-000-540	General Materials & Supplies		
139-000-541	Office	400	
139-000-542	Printing and Offset Duplica.	500	
139-000-544	Advertising	100	
139-000-545	Publications and Dues	500	
139-000-549	Vocational Library	0	
	Total General Materials & Supplies		1,500
139-000-550	Travel and Meetings		
139-000-551	Meetings	450	
139-000-552	Mileage - Local	50	
139-000-554	Travel	1,000	
	Total Travel and Meetings		1,500
139-000-580	Capital Outlay		
139-000-585	Equipment Office	0	
139-000-586	Equipment Educational-Non-reimb.	0	
	Total Capital Outlay		0
	TOTAL VICE PRESIDENT OF STUDENT AFFAIRS BUDGET		<u>\$34,431</u>

WILLIAM RAINY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1969-70

Data Processing Center Administration (8)

Expenditures

140-000-000	<u>DATA PROCESSING CENTER</u>		
148-000-510	Salaries		
148-000-511	Administration	\$ 19,000	
148-000-512	Professional	53,680	
148-000-516	Office	<u>39,830</u>	
	Total Salaries		112,510
148-000-520	Contractual Services		
148-000-528	Service Bureau		
148-000-529	Other	<u>2,500</u>	
	Total Contractual Services		2,500
148-000-540	General Materials and Supplies		
148-000-541	Office	4,200	
148-000-542	Printing and Offset Duplicat.	350	
148-000-544	Advertising	100	
148-000-545	Publications and Dues	<u>100</u>	
	Total Gen. Materials and Supplies		4,750
148-000-550	Travel and Meetings		
148-000-551	Meetings	100	
148-000-552	Mileage - Local	0	
148-000-554	Travel	<u>1,000</u>	
	Total Travel and Meetings		1,100
148-000-570	Fixed Charges		
148-000-576	Computer Rental	<u>133,840</u>	
	Total Fixed Charges		133,840
148-000-580	Capital Outlay		
148-000-585	Equipment - Office	<u>6,670</u>	
	Total Capital Outlay		<u>6,670</u>
	TOTAL DATA PROCESSING CENTER BUDGET		<u>\$261,370</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1969-70

Institutional Research (1)

Expenditures

150-000-000	<u>INSTITUTIONAL RESEARCH AND DEVELOPMENT</u>		
151-000-510	Salaries		
151-000-511	Administration	\$15,000	
151-000-512	Professional	0	
151-000-516	Office	6,000	
151-000-518	Student Employees	<u>3,000</u>	
	Total Salaries		24,000
151-000-520	Contractual Services		
151-000-528	Service Bureau	0	
151-000-529	Other	<u>2,000</u>	
	Total Contractual Services		2,000
151-000-540	General Materials & Supplies		
151-000-541	Office	1,000	
151-000-542	Printing and Offset Duplica.	1,000	
151-000-543	Postage	0	
151-000-544	Advertising	0	
151-000-545	Publications and Dues	200	
151-000-549	Other	<u>50</u>	
	Total Gen. Materials and Supplies		2,250
151-000-550	Travel and Meetings		
151-000-551	Meetings	200	
151-000-552	Mileage - Local	0	
151-000-554	Travel	<u>750</u>	
	Total Travel and Meetings		950
151-000-580	Capital Outlay		
151-000-585	Equipment - Office	<u>2,500</u>	
	Total Capital Outlay		<u>2,500</u>
	TOTAL INSTITUTIONAL RESEARCH BUDGET		<u>\$31,700</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET  
1969-70  
Governmental Relations (4)

Expenditures

150-000-000	<u>INSTITUTIONAL RESEARCH AND DEVELOPMENT</u>		
154-000-510	Salaries		
154-000-511	Administration	18,550	
154-000-512	Professional	0	
154-000-516	Office	5,100	
154-000-518	Student Employees	<u>2,000</u>	
	Total Salaries		25,650
154-000-520	Contractual Services		
154-000-528	Service Bureau		
154-000-529	Other		
	Total Contractual Services		
154-000-540	General Materials and Supplies		
154-000-541	Office	0	
154-000-542	Printing and Offset Duplic.	250	
154-000-543	Postage	0	
154-000-544	Advertising	0	
154-000-549	Other	<u>700</u>	
	Total Gen. Materials & Supplies		950
154-000-550	Travel and Meetings		
154-000-551	Meetings	200	
154-000-552	Mileage - Local	100	
154-000-554	Travel	<u>500</u>	
	Total Travel and Meetings		800
154-000-580	Capital Outlay		
154-000-585	Equipment - Office	<u>495</u>	
	Total Capital Outlay		<u>495</u>
	TOTAL GOVERNMENTAL RELATIONS BUDGET		<u>\$27,895</u>



WILLIAM RAINY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1969-70

President and Board of Trustees (1)

Expenditures

160-000-000	<u>GENERAL ADMINISTRATION</u>		
161-000-510	Salaries		
161-000-511	Administration	30,000	
161-000-512	Professional	1,800	
161-000-516	Office	8,800	
161-000-518	Student Employees	0	
161-000-519	Other	<u>4,000</u>	
	Total Salaries		44,600
161-000-520	Contractual Services		
161-000-521	Audit	0	
161-000-522	Consultants	2,000	
161-000-523	Architect	0	
161-000-524	Maintenance	0	
161-000-526	Legal	0	
161-000-529	Other	<u>0</u>	
	Total Contractual Services		2,000
161-000-540	General Materials and Supplies		
161-000-541	Office	500	
161-000-542	Printing and Offset Duplicating	6,000	
161-000-543	Postage	0	
161-000-544	Advertising	0	
161-000-545	Publications and Dues	1,500	
161-000-549	Other	<u>300</u>	
	Total Gen. Materials and Supplies		8,300
161-000-550	Travel and Meetings		
161-000-551	Meeting Expense	5,000	
161-000-552	Mileage - Local	0	
161-000-554	Travel	6,000	
161-000-559	Other	<u>0</u>	
	Total Travel and Meetings		11,000
161-000-580	Capital Outlay		
161-000-585	Equipment - Office	<u>500</u>	
	Total Capital Outlay		<u>500</u>
	TOTAL PRESIDENT AND BOARD OF TRUSTEES BUDGET		<u>\$ 66,400</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1969-70

Community Relations (2)

Expenditures

160-000-000	<u>GENERAL ADMINISTRATION</u>		
162-000-510	Salaries		
162-000-511	Administration	16,913	
162-000-512	Professional	0	
162-000-516	Office	12,684	
162-000-518	Student Employees	3,000	
162-000-519	Other	<u>0</u>	
	Total Salaries		32,597
162-000-520	Contractual Services		
162-000-521	Audit	0	
162-000-522	Consultants	0	
162-000-523	Architect	0	
162-000-524	Maintenance	0	
162-000-526	Legal	0	
162-000-529	Other	<u>2,100</u>	
	Total Salaries		2,100
162-000-540	General Materials and Supplies		
162-000-541	Office	600	
162-000-542	Printing and Offset Duplicating	8,790	
162-000-543	Postage	0	
162-000-544	Advertising	0	
162-000-545	Publications and Dues	600	
162-000-549	Other	<u>0</u>	
	Total Gen.Materials and Supplies		9,990
162-000-550	Travel and Meetings		
162-000-551	Meeting Expense	950	
162-000-552	Mileage - Local	0	
162-000-554	Travel	750	
162-000-559	Other	<u>0</u>	
	Total Travel and Meetings		1,700
162-000-580	Capital Outlay		
162-000-585	Equipment - Office	<u>350</u>	
	Total Capital Outlay		<u>350</u>
	TOTAL COMMUNITY RELATIONS BUDGET		<u>\$46,737</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1969-70

Vice President of Business Affairs (3)

Expenditures

160-000-000	<u>GENERAL ADMINISTRATION</u>		
163-000-510	Salaries		
163-000-511	Administration	23,275	
163-000-512	Professional	54,375	
163-000-516	Office	54,500	
163-000-518	Student Employees	1,200	
163-000-519	Other	<u>0</u>	
	Total Salaries		133,350
163-000-520	Contractual Services		
163-000-521	Audit	0	
163-000-522	Consultants	2,500	
163-000-523	Architect	0	
163-000-524	Maintenance	0	
163-000-526	Legal	0	
163-000-529	Other	<u>1,000</u>	
	Total Contractual Services		3,500
163-000-540	General Materials and Supplies		
163-000-541	Office	4,000	
163-000-542	Printing and Offset Duplicating	2,500	
163-000-543	Postage	0	
163-000-544	Advertising	2,500	
163-000-545	Publications and Dues	500	
163-000-549	Other	<u>100</u>	
	Total General Materials and Supplies		9,600
163-000-550	Travel and Meetings		
163-000-551	Meeting Expense	500	
163-000-552	Mileage - Local	0	
163-000-554	Travel	3,000	
163-000-559	Other	<u>0</u>	
	Total Travel and Meetings		3,500
163-000-570	Fixed Charges		
163-000-576	Rental of Equipment - NCR	3,000	
	- IBM	<u>8,850</u>	
	Total Fixed Charges		11,850
163-000-580	Capital Outlay		
163-000-585	Equipment - Office	<u>2,000</u>	
	Total Capital Outlay		<u>2,000</u>
	TOTAL VICE PRESIDENT OF BUSINESS AFFAIRS BUDGET		<u>\$163,800</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET  
1969-70  
Institutional Expense (1)

Expenditures

170-000-000	<u>GENERAL INSTITUTIONAL EXPENSE</u>		
171-000-520	Contractual Services		
171-000-521	Audit	4,500	
171-000-522	Consultants--In-service and Insurance	10,000	
171-000-523	Architectural	0	
171-000-524	Maintenance	0	
171-000-526	Legal	16,000	
171-000-529	Other (Dedication--5,000, GT-70--4,000, misc.--1,000)	<u>10,000</u>	
	Total Contractual Services		40,500
171-000-540	General Materials and Supplies		
171-000-541	Office	0	
171-000-542	Printing and Offset Dupl.	0	
171-000-543	Postage	10,000	
171-000-544	Advertising	0	
171-000-545	Publications and Dues (IAJC)	1,500	
171-000-549	Other (Elec.--6,000, N.C.--1,500)	<u>7,500</u>	
	Total Gen. Materials & Supplies		19,000
171-000-550	Travel and Meetings		
171-000-551	Meeting Expense--Graduation	3,000	
171-000-552	Mileage--Local	0	
171-000-554	Travel	0	
171-000-556	Vehicles	0	
171-000-557	Moving and Recruitment	3,000	
171-000-559	Other--Innovative	<u>5,000</u>	
	Total Travel and Meetings		11,000
171-000-560	Fringe Benefits		
171-000-561	Group Medical & Life Ins.	90,000	
171-000-563	Travelers Accident Ins.	2,000	
171-000-564	Workmen's Compensation	5,000	
171-000-565	Tuition Reimbursement	7,000	
171-000-566	Remission--Empl. Tuition	0	
171-000-567	Medical Examinations	2,000	
171-000-568	Professional Expense	10,000	
171-000-569	Other--Vac. Ed. Retirement	<u>30,000</u>	
	Total Fringe Benefits		146,000

Institutional Expense (1) (Cont.)

Expenditures

171-000-570	Fixed Charges		
171-000-571	Fuel--Heat	0	
171-000-572	Electricity	0	
171-000-573	Telephone	0	
171-000-574	Water, Sewer, Refuse Removal	0	
171-000-575	Rental of Facilities	0	
171-000-576	Rental of Equipment	0	
171-000-577	Interest--Tax Warrants	2,400	
171-000-579	Gen. Ins.--Liab. & Property	<u>3,000</u>	
	Total Fixed Charges		5,400
171-000-590	Other		
171-000-591	Student Employment-C.W.S.	18,000	
171-000-592	Grants, Trustee Scholarships	7,500	
171-000-593	Debt Principal Retirement	0	
171-000-594	Tuition Charge-back	20,000	
171-000-595.1	Provision for Contingency	25,000	
171-000-595.2	SEED Projects	15,000	
171-000-595.3	Summer Workshop	0	
171-000-596	Financial Charge-back	0	
171-000-597	Facilities Charges	0	
171-000-598	Clearing Account	0	
171-000-599	Other--Intercollegiate Athletics	<u>33,000</u>	
	Total Other		<u>118,500</u>
	TOTAL INSTITUTIONAL EXPENSE BUDGET		<u>\$340,400</u>

WILLIAM RAINEY HARPER COLLEGE

EDUCATIONAL FUND BUDGET

1969-70

Campus Services (2)

Expenditures

170-000-000	<u>GENERAL INSTITUTIONAL EXPENSE</u>		
172-000-510	Salaries		
172-000-511	Administration	15,000	
172-000-512	Professional	45,000	
172-000-516	Office	4,000	
172-000-518	Student Employees	0	
172-000-519	Other	0	
	Total Salaries	<u>0</u>	64,000
172-000-520	Contractual Services		
172-000-521	Audit	0	
172-000-522	Consultants--In-service and Insurance	0	
172-000-523	Architectural	0	
172-000-524	Maintenance	1,500	
172-000-526	Legal	0	
172-000-529	Other	1,000	
	Total Contractual Services	<u>0</u>	2,500
172-000-540	General Materials and Supplies		
172-000-541	Office	7,000	
172-000-542	Printing and Offset Duplica.	2,500	
172-000-543	Postage	0	
172-000-544	Advertising	0	
172-000-545	Publications and Dues (IAJC)	200	
172-000-549	Other	100	
	Total Gen.Materials & Supplies	<u>100</u>	9,800
172-000-580	Capital Outlay		
172-000-585	Equipment and Furniture	3,000	
	Total Capital Outlay	<u>3,000</u>	3,000
	Charges to Other Departments		<u>(6,000)</u>
	TOTAL CAMPUS SERVICES BUDGET		<u>\$ 73,300</u>

WILLIAM RAINY HARPER COLLEGE

BUILDING FUND BUDGET  
1969-70

Revenue

200-000-300	<u>FUND EQUITY JULY 1, 1969</u>		\$440,000
200-000-410	<u>LOCAL RESOURCES</u>		
200-000-411	Taxes--Current 1969	435,000	
200-000-412	Taxes--Back	<u>6,000</u>	
	Total		441,000
200-000-420	<u>INTERMEDIATE RESOURCES</u>		
200-000-423	Student Fees--Parking	18,000	
200-000-427	Other--Parking Fines	<u>1,800</u>	
	Total		19,800
200-000-431	<u>STATE RESOURCES</u>		
200-000-431.1	State Apportionment	<u>101,200</u>	
	Total		101,200
200-000-470	<u>INTEREST ON INVESTMENTS</u>		
200-000-471	Treasury Bills	<u>10,000</u>	
	Total		<u>10,000</u>
	TOTAL ACCRUED REVENUE AND FUND EQUITY		
	JUNE 30, 1970		<u>\$1,012,000</u>

BUILDING FUND BUDGET  
1969-70

Expenditure Summary

280-000-000	<u>OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES</u>	
281-000-000	Custodial Department	\$200,477
282-000-000	Maintenance Department	38,548
283-000-000	Roads and Grounds Department	58,155
284-000-000	Plant Utilities	150,281
285-000-000	Security Department	38,524
286-000-000	Transportation	<u>6,400</u>
	TOTAL	492,385
260-000-000	<u>GENERAL BUILDINGS AND GROUNDS ADMINISTRATION</u>	30,840
270-000-000	<u>GENERAL INSTITUTIONAL EXPENSE</u>	<u>117,395</u>
	TOTAL ACCRUED EXPENDITURES 1969-70	640,620
280-000-595	<u>PROVISION FOR CONTINGENCY</u>	<u>50,000</u>
	<u>TOTAL ACCRUED EXPENDITURES AND CONTINGENCY</u>	<u>\$690,620</u>
280-000-300	FUND EQUITY JUNE 30, 1970	<u>\$321,380</u>



BUILDING FUND BUDGET  
1969-70  
Buildings and Grounds Administration (267)

Expenditures

260-000-000	<u>GENERAL BUILDINGS AND GROUNDS ADMINISTRATION</u>		
267-000-510	Salaries		
267-000-511	Administrative	16,000	
267-000-516	Office Staff	6,000	
267-000-517	Service Staff	<u>7,500</u>	
	Total Salaries		29,500
267-000-540	General Materials and Supplies		
267-000-541	Office Supplies	240	
267-000-542	Printing and Offset Duplicating	350	
267-000-545	Publications and Dues	<u>75</u>	
	Total Gen. Materials and Supplies		665
267-000-550	Travel and Meeting Expense		
267-000-551	Meeting Expense	300	
267-000-554	Travel Expense	<u>375</u>	
	Total Travel and Meeting Expense		<u>675</u>
	TOTAL ACCRUED EXPENDITURES 1969-70		<u>\$ 30,840</u>

BUILDING FUND BUDGET  
1969-70  
Institutional Expense (271)

Expenditures

270-000-000	<u>GENERAL INSTITUTIONAL EXPENSE</u>		
271-000-560	Fringe Benefits		
271-000-561	Group Medical Insurance	18,500	
271-000-564	Workman's Compensation	3,600	
271-000-565	Tuition Reimbursement	100	
271-000-567	Medical Examinations	<u>800</u>	
	Total Fringe Benefits		23,000
271-000-570	Fixed Charges		
271-000-575	Rental of Facilities	20,200	
271-000-578	General Insurance	<u>1,100</u>	
	Total Fixed Charges		21,300
271-000-580	Capital Outlay		
271-000-584	Building Remodeling	31,225	
271-000-589	Other	<u>21,870</u>	
	Total Capital Outlay		53,095
271-000-590	Other		
271-000-595	Provision for Contingency	<u>20,000</u>	
	Total Other		<u>20,000</u>
	TOTAL ACCRUED EXPENDITURES 1969-70		<u><u>\$117,395</u></u>

BUILDING FUND BUDGET  
 1969-70  
 Custodial Department (281)

Expenditures

280-000-000	<u>OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES</u>		
281-000-510	Salaries		
281-000-517	Custodial Staff	<u>\$153,918</u>	
	Total Salaries		153,918
281-000-520	Contractual Services		
281-000-524	Maintenance Services--Machinery	1,200	
281-000-549	Other--Uniform Rental	<u>2,500</u>	
	Total Contractual Services		3,700
281-000-546	General Materials and Supplies		15,900
281-000-570	Fixed Charges		
281-000-576	Equipment Rental	<u>1,000</u>	
	Total Fixed Charges		1,000
281-000-580	Capital Outlay		
281-000-588	Equipment--Service	<u>25,959</u>	
	Total Capital Outlay		<u>25,959</u>
	TOTAL ACCRUED EXPENDITURES		<u>\$200,477</u>

BUILDING FUND BUDGET  
1969-70  
Maintenance Department (282)

Expenditures

280-000-000	<u>OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES</u>		
282-000-510	Salaries		
282-000-517	Maintenance Staff Salaries	\$20,448	
282-000-518	Student Employees	<u>0</u>	
	Total Salaries		20,448
282-000-520	Contractual Services		
282-000-524.10	Office and Plant Machinery	5,000	
282-000-524.20	Other - Repair Services	<u>2,400</u>	
	Total Contractual Services		7,400
282-000-540	General Materials and Supplies		
282-000-546	Maintenance Supplies	5,000	
282-000-549	Other Supplies - Uniforms	<u>400</u>	
	Total Gen. Materials and Supplies		5,400
282-000-550	Travel Expense		
282-000-554	Travel Expense	300	
282-000-556	Vehicle Expense	<u>400</u>	
	Total Travel		700
282-000-580	Capital Outlay		
282-000-588	Equipment - Service	<u>4,600</u>	
	Total Capital Outlay		<u>4,600</u>
	TOTAL ACCRUED EXPENDITURES 1969-70		<u>\$38,548</u>

BUILDING FUND BUDGET  
1969-70  
Roads and Grounds Department (283)

Expenditures

280-000-000	<u>OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES</u>		
283-000-510	Salaries		
283-000-517	Service Staff	\$12,300	
283-000-519	Other - Overtime	<u>3,000</u>	
	Total Salaries		15,300
283-000-520	Contractual Services		
283-000-524	Maintenance Services	2,800	
283-000-529	Other - Uniforms	<u>210</u>	
	Total Contractual Services		3,010
283-000-540	General Materials and Supplies		
283-000-541	Office Supplies	120	
283-000-542	Printing and Offset Duplicating	120	
283-000-546	Service Supplies	<u>20,971</u>	
	Total General Materials & Supplies		21,211
283-000-550	Travel and Meeting Expense		
283-000-556	Vehicle Expense	<u>2,400</u>	
	Total Travel and Meeting Expense		2,400
283-000-570	Fixed Charges		
283-000-576	Rental of Equipment	<u>2,000</u>	
	Total Fixed Charges		2,000
283-000-580	Capital Outlay		
283-000-582	Site Improvement	4,000	
283-000-588	Equipment - Service	<u>10,234</u>	
	Total Capital Outlay		<u>14,234</u>
	TOTAL ACCRUED EXPENDITURES 1969-70		<u>\$58,155</u>

BUILDING FUND BUDGET  
1969-70  
Plant Utilities Department (284)

Expenditures

280-000-000	<u>OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES</u>		
284-000-510	Salaries		
284-000-517	Service Staff	32,403	
284-000-518	Student Employees	<u>0</u>	
	Total Salaries		32,403
284-000-520	Contractual Services		3,260
284-000-540	General Materials and Supplies		
284-000-541	Office Supplies	120	
284-000-542	Printing and Offset Duplicating	<u>125</u>	
	Total Gen. Materials & Supplies		245
284-000-554	Travel Expense		300
284-000-570	Fixed Expense		
284-000-571	Fuel--Heating	39,400	
284-000-572	Electricity	35,300	
284-000-573	Telephone	26,500	
284-000-574	Water and Fuel Treatment	<u>1,773</u>	
	Total Fixed Expense		102,973
284-000-580	Capital Outlay		
284-000-588	Equipment--Service	<u>1,100</u>	
	Total Capital Outlay		<u>1,100</u>
	TOTAL ACCRUED EXPENDITURES 1969-70		<u>\$140,281</u>

BUILDING FUND BUDGET  
1969-70  
Security Department (285)

Expenditures

280-000-000	<u>OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES</u>		
285-000-510	Salaries		
285-000-517	Service Staff	<u>\$31,480</u>	
	Total Salaries		31,480
285-000-520	Contractual Services		
285-000-524	Maintenance Service	50	
285-000-529	Other Services	<u>450</u>	
	Total Contractual Services		500
285-000-540	General Materials and Supplies		
285-000-541	Office Supplies	144	
285-000-542	Printing and Offset Duplicating	690	
285-000-546	Service Supplies - Uniforms	<u>1,200</u>	
	Total General Materials & Supplies		2,034
285-000-550	Travel and Meeting Expense		
285-000-554	Travel Expense	300	
285-000-556	Vehicle Expense	<u>550</u>	
	Total Travel and Meeting Expense		850
285-000-580	Capital Outlay		
285-000-588	Equipment - Service	<u>3,660</u>	
	Total Capital Outlay		<u>3,660</u>
	TOTAL ACCRUED EXPENDITURES 1969-70		<u>\$38,524</u>

BUILDING FUND BUDGET  
1969-70  
Transportation Department (286)

Expenditures

280-000-000	<u>OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES</u>		
286-000-520	Contractual Services		
286-000-524	Maintenance Services	<u>\$ 1,200</u>	
	Total Contractual Services		1,200
286-000-540	General Materials and Supplies		
286-000-542	Printing and Offset Duplicat.	<u>100</u>	
	Total Gen.Materials & Supplies		100
286-000-550	Travel and Meeting Expense		
286-000-556	Vehicle Expense	<u>400</u>	
	Total Travel and Meeting Expense		400
286-000-570	Fixed Charges		
286-000-578	General Insurance	<u>1,500</u>	
	Total Fixed Charges		1,500
286-000-580	Capital Outlay		
286-000-588	Equipment - Service	<u>3,200</u>	
	Total Capital Outlay		<u>3,200</u>
	TOTAL ACCRUED EXPENDITURES 1969-70		<u><u>\$6,400</u></u>



AUXILIARY ENTERPRISES FUND BUDGET

1969-70

Cafeteria

Revenue

591-300	<u>FUND EQUITY JULY 1, 1969</u>		\$ (2,000)
591-450	<u>PUBLIC AND AUXILIARY SERVICE</u>		
591-451	Sales Food Service		<u>242,150</u>
	<u>TOTAL ACCRUED REVENUE AND FUND EQUITY</u>		<u>\$ 240,150</u>

Expenditures

591-510	Salaries		
591-511	Administrative	15,000	
591-512	Professional	15,500	
591-516	Office	9,000	
591-517	Service Staff	45,000	
591-518	Student Employees	<u>22,000</u>	
	Total Salaries		106,500
591-520	Contractual Services		
591-529	Other (Laundry, etc.)	<u>7,265</u>	
	Total Contractual Services		7,265
591-530	Instructional Materials and Supplies		
591-536.1	Purchases	101,860	
591-536.2	Beginning Inventory	0	
591-536.3	Ending Inventory	<u>(5,000)</u>	
	Total Instr. Materials and Supplies		96,860
591-540	General Materials and Supplies		
591-541	Office Supplies	350	
591-542	Printing and Offset Duplicating	350	
591-545	Publications and Dues	200	
591-546	Service Supplies	<u>9,686</u>	
	Total General Materials and Supplies		10,586
591-550	Travel and Meetings		
591-552	Travel - Local	200	
591-554	Travel - Expense	<u>900</u>	
	Total Travel and Meetings		1,100
591-560	Fringe Benefits		10,838

Cafeteria

Expenditures (Cont.)

591-570	Fixed Charges		
591-573	Telephone	500	
591-575	Rental of Facilities	0	
591-577	Interest	<u>2,400</u>	
	Total Fixed Charges		2,900
591-580	Capital Outlay		
591-585	Equipment - Office	2,000	
591-588	Equipment - Miscellaneous	<u>15,000</u>	
	Total Capital Outlay		17,000
591-590	Other		
591-595	Provision for Contingency	1,200	
591-596	Financial Charges and Adjustments	0	
591-597	Facilities Charges	<u>600</u>	
	Total Other		<u>1,800</u>
	TOTAL EXPENDITURES		<u>\$254,849</u>
591-300	FUND EQUITY JUNE 30, 1970		<u>\$ (14,699)</u>

AUXILIARY ENTERPRISES FUND BUDGET

1969-70  
Bookstore

Revenue

592-300	<u>FUND EQUITY JULY 1, 1969</u>		(1,000)
592-450	<u>PUBLIC AND AUXILIARY SERVICE</u>		
592-452.10	Sales - Books	285,000	
592-452.20	Sales - Supplies	<u>40,000</u>	
	Total		<u>325,000</u>
	 TOTAL ACCRUED REVENUE AND FUND EQUITY		 <u>\$324,000</u>

Expenditures

592-510	Salaries		
592-512	Professional	12,300	
592-515	Office	33,700	
592-518	Student Employees	<u>0</u>	
	Total Salaries		46,000
592-530	Instructional Materials and Supplies		
592-536.0	Purchasing for Resale		
592-536.1	Books	237,000	
592-536.2	Beginning Inventory	22,000	
592-536.3	Ending Inventory	(24,000)	
592-536.4	Supplies	30,000	
592-536.5	Beginning Inventory	17,400	
592-536.6	Ending Inventory	<u>(18,400)</u>	
	Total Instr. Materials and Supplies		264,000
592-540	General Materials and Supplies		
592-541	Office Supplies	1,280	
592-542	Printing and Offset Duplicating	2,100	
592-544	Advertising	1,450	
592-545	Publications and Dues	<u>225</u>	
	Total General Materials and Supplies		5,055
592-550	Travel and Meetings		
592-554	Travel	<u>600</u>	
	Total Travel and Meetings		600
592-560	Fringe Benefits		1,500
592-570	Fixed Charges		0

Bookstore

Expenditures (Cont.)

592-580	Capital Outlay		
592-585	Equipment - Office	0	
592-588	Equipment - Misc.	0	
592-589	Equipment - Service	<u>8,000</u>	
	Total Capital Outlay		8,000
592-590	Other		
592-595	Prov. for Contingency	0	
592-596	Financial Charges and Adjustments	250	
592-597	Facilities Charges	<u>1,000</u>	
	Total Other		<u>1,250</u>
	TOTAL EXPENDITURES		<u>\$326,405</u>
592-300	FUND EQUITY JUNE 30, 1970		<u>\$ (2,405)</u>

AUXILIARY ENTERPRISES FUND BUDGET

1969-70

Inter-Collegiate Athletics

Revenue

593-300	<u>FUND EQUITY JULY 1, 1969</u>		0
593-450	<u>PUBLIC AND AUXILIARY SERVICES</u>		
593-455	Gate Receipts	\$ 400	
	Total		400
593-480	<u>TRANSFERS IN</u>		
593-489.1	Transfers from Educational Fund	33,083	
593-489.6	Transfers from Student Activity Fund	<u>6,000</u>	
	Total		<u>39,083</u>
	TOTAL REVENUE		<u>\$39,483</u>

Expenditures

593-510	Salaries		
593-512	Professional	8,700	
593-515	Office	0	
593-518	Student Employees	<u>0</u>	
	Total Salaries		8,700
593-520	Contractual Services		
593-529	Other	<u>3,068</u>	
	Total Contractual Services		3,068
593-530	Instructional Materials & Supplies		
593-531	Instructional Supplies	<u>9,600</u>	
	Total Instructional Mat. & Supplies		9,600
593-540	General Materials and Supplies		
593-541	Office	170	
593-542	Printing and Offset Duplicating	700	
593-543	Postage	0	
593-544	Advertising	0	
593-545	Publications and Dues	<u>500</u>	
	Total General Materials & Supplies		1,370
593-550	Travel and Meetings		
593-552	Mileage - Local	0	
593-554	Travel Expense	3,300	
593-556	Vehicle Expense	<u>3,500</u>	
	Total Travel and Meetings		6,800

Inter-Collegiate Athletics

Expenditures (Cont.)

593-570	Fixed Charges		
593-575	Rental Facilities	1,700	
593-578	General Insurance	<u>800</u>	
	Total Fixed Charges		2,500
593-580	Capital Outlay		
593-585	Office	120	
593-586	Educational	<u>7,325</u>	
	Total Capital Outlay		<u>7,445</u>
	TOTAL EXPENDITURES		<u>\$39,483</u>
593-300	FUND EQUITY JUNE 30, 1970		<u><u>-0-</u></u>

AUXILIARY ENTERPRISES FUND BUDGET  
1969-70

Data Processing Equipment Leasing

Revenue

594-300	<u>FUND EQUITY JULY 1, 1969</u>	-0-
594-450	<u>PUBLIC AND AUXILIARY SERVICES</u>	
594-459	Other	<u>\$ 15,000</u>
	TOTAL REVENUE	<u>\$ 15,000</u>

Expenditures

594-510	Salaries	4,000	
594-540	General Materials and Supplies	1,000	
594-570	Fixed Charges	8,000	
594-597	Facilities Charges	<u>2,000</u>	
	TOTAL EXPENDITURES		<u>\$ 15,000</u>
594-300	FUND EQUITY JUNE 30, 1970		<u>-0-</u>

AUXILIARY ENTERPRISES FUND BUDGET  
1969-70

College Center

Revenue

595-300	<u>FUND EQUITY JULY 1, 1969</u>		-0-
595-450	<u>PUBLIC AND AUXILIARY SERVICES</u>		
595-459	Game Room Receipts	\$ 6,000	
	Vending Machine Receipts	<u>2,500</u>	
	Total		<u>\$8,500</u>
	TOTAL REVENUE		<u>\$8,500</u>

Expenditures

595-510	Salaries	6,000	
595-540	General Materials and Supplies	500	
595-597	Facilities Charges	<u>500</u>	
	TOTAL EXPENDITURES		<u>\$ 7,000</u>
595-300	FUND EQUITY JUNE 30, 1970		<u>\$ 1,500*</u>

(\*To be transferred to Student Activities Fund)



WILLIAM RAINEY HARPER COLLEGE

BOND AND INTEREST FUND BUDGET  
1969-70

Revenue

300-300	<u>FUND EQUITY JULY 1, 1969</u>		\$ (21,594)
300-410	<u>LOCAL RESOURCES</u>		
300-411	Taxes - Current 1968	<u>605,700</u>	
	Total		605,700
300-470	<u>INTEREST ON INVESTMENTS</u>		
300-471	Treasury Bills	2,000	
300-472	Certificates of Deposit	<u>7,000</u>	
	Total		<u>9,000</u>
	<b>TOTAL ACCRUED REVENUE AND FUND EQUITY</b>		<b><u>\$ 593,106</u></b>

Expenditures

370-000	<u>GENERAL INSTITUTIONAL EXPENSE</u>		
370-570	Fixed Charges		
370-577	Interest - Bonds	283,258	
370-590	Other		
370-593	Debt Principal Retired	325,000	
370-596	Financial Charges & Adjustments	<u>487</u>	
	<b>TOTAL ACCRUED EXPENDITURES</b>		<b><u>\$ 608,745</u></b>
300-300	FUND EQUITY JUNE 30, 1970		<b><u>\$ (15,639)</u></b>

SITE AND CONSTRUCTION FUND  
September 1966 - June 30, 1970  
Project Budget

Revenue

400-000-410	<u>LOCAL RESOURCES</u>		0
400-000-420	<u>INTERMEDIATE RESOURCES</u>		
400-000-425	Sale of Bonds	<u>7,428,454</u>	
	Total		7,428,454
400-000-430	<u>STATE RESOURCES</u>		
400-000-432	Vocational Education Act	<u>750,000</u>	
	Total		750,000
400-000-440	<u>FEDERAL RESOURCES</u>		
400-000-443	Title VI 1967-68	61,091	
400-000-446	DHEW Grant		
400-000-446.10	Moveable Equip.-Phase I	242,282	
400-000-446.20	Fixed Equip. - Phase I	430,000	
400-000-446.30	Moveable Equip. - Phase II	<u>70,000</u>	
	Total		803,373
400-000-460	<u>FACILITIES</u>		
400-000-464	Sale of Well Site	4,000	
400-000-465	Sale of Portable Classrooms	<u>80,000</u>	
	Total		84,000
400-000-470	<u>INTEREST ON INVESTMENTS</u>		
400-000-471	Treasury Bills	90,000	
400-000-472	Certificates of Deposit	360,000	
400-000-473	Other Investments	<u>20,000</u>	
	Total		470,000
400-000-490	<u>OTHER</u>		
400-000-491	Miscellaneous	<u>630</u>	
	Total		<u>630</u>
<b>TOTAL SITE AND CONSTRUCTION REVENUE</b>			<b><u>\$9,536,457</u></b>

SITE AND CONSTRUCTION FUND  
September 1966- June 30, 1970  
Project Budget

Expenditures

470-000-000	<u>GENERAL INSTITUTIONAL EXPENSE</u>		
470-100-000	<u>Phase I (A and B)</u>		
470-100-520	Contractual Services		
470-100-521.0	Audit and Financial		
470-100-521.1	Financial	<u>2,600</u>	
	Total		2,600
470-100-522.0	Educational Consultants		
470-100-522.1	A.D.L. Study	<u>54,200</u>	
	Total		54,200
470-100-523.0	Arch. & Engineering Consultants		
470-100-523.1	Design Develop.Phase	279,796	
470-100-523.2	Const. Document	290,400	
470-100-523.3	Bid Phase	20,707	
470-100-523.4	Interiors	14,746	
470-100-523.5	Plans	20,244	
470-100-523.6	Model	1,976	
470-100-523.9	Other	<u>116</u>	
	Total		627,985
470-100-527.0	Legal Council		<u>20,215</u>
	Total Contractual Services		705,000
470-100-570	Fixed Charges		
470-100-579.1	Treasurer's Bond		3,040
470-100-579.9	Other		<u>10</u>
	Total Fixed Charges		3,050
470-100-580	Capital Outlay		
470-100-581.0	Site Acquisition		
470-100-581.1	Land Costs	1,439,146	
470-100-581.2	Real Estate Taxes	14,025	
470-100-581.3	Revenue Stamps and Title Policies	7,000	
470-100-581.4	Appraisals	<u>6,829</u>	
	Total		1,467,000
470-100-582.0	Site Improvement		
470-100-582.1	Minor Improvement	100	
470-100-582.2	Water Connection	<u>4,000</u>	
	Total		4,100
470-100-583.0	New Buildings		
470-100-583.1	Relocatable Buildings	171,605	
470-100-583.2	Construction Payout to I.B.A.	<u>2,557,470</u>	
	Total		2,729,075

SITE AND CONSTRUCTION FUND

Project Budget

Expenditures (Cont.)

470-100-585.0	Equipment		
470-100-585.1	Initial Equip.	<u>75,890</u>	
	Total		75,890
470-100-586.0	Equipment--Ed.Non-Reimb.		
470-100-586.1	Other Phase I Moveable	<u>350,000</u>	
	Total		350,000
470-100-587.0	Equipment--Ed.Reimb.		
470-100-587.1	Title II	61,091	
470-100-587.2	Voc/Tech	750,000	
470-100-587.3	DHEW Moveable	242,282	
470-100-587.4	DHEW Fixed	<u>430,000</u>	
	Total		<u>1,483,373</u>
	Total Capital Outlay		6,109,438
470-200-000	<u>Phase II</u>		
470-200-520	Contractual Services		
470-200-523	Architectural	<u>756,058</u>	
	Total Contractual Services		756,058
470-200-580	Capital Outlay		
470-200-582	Site Improvement--S.W. Corner		343,000
470-200-583	New Buildings--		
	Sci.& Music Wings	500,000	
	Bal.of Phase II Bldgs.	<u>899,911</u>	
	Total		<u>1,399,911</u>
	Total Capital Outlay		1,742,911
470-200-585	Equipment		
470-200-585.3	DHEW Moveable Equip.	70,000	
470-200-585.5	Other Phase II Moveable (Science & Music Wing)	<u>150,000</u>	
	Total Equipment		<u>220,000</u>
	TOTAL PROJECT BUDGET		<u>\$9,536,457</u>

SITE AND CONSTRUCTION FUND  
1969-70

ESTIMATED SOURCES OF FUNDING, PHASE II

Non-cash items to be submitted to I.B.A.:	
Transfer of land, 136 acres @ \$5,000	680,000
Transfer of Power Plant Addition "B"	110,000
Transfer of Southwest Corner Improvements	343,000
Architects' Fees - Interiors	14,745
50% of Consultants Fees Deferred from Phase I	35,537
Architects' Fees - Phase II	<u>756,058</u>
 Total	 1,939,340
 Construction Payout, Phase II	 <u>1,399,912</u>
 Total Cash and Non-cash Items to be Submitted	 3,339,252
 IBA Funding, 3 x \$3,339,252	 <u>10,017,756</u>
 Total Estimated Funding, Phase II	 <u>13,357,008</u>

# Budget Terms Defined

CHART OF ACCOUNTS  
OBJECT CODES

EXPENDITURES

510.00	Salaries
511.00	Administrative Staff
512.00	Professional Staff
513.00	Instructional Staff--Full-time
514.00	Instructional Staff--Part-time
515.00	Instructional Substitutes
516.00	Office Staff
517.00	Service Staff
518.00	Student Employees
519.00	Other
520.00	Contractual Services
521.00	Audit Services
522.00	Consultants
523.00	Architectural Services
524.00	Maintenance Services
526.00	Legal Services
527.00	Contractual Office Services
529.00	Other Services
530.00	Instructional Materials and Supplies
531.00	Instructional Supplies
534.00	Library Supplies
535.00	Audio and Visual Materials
536.00	Purchases for Resale
537.00	Books and Bindings
538.00	Publications
539.00	Other
540.00	General Materials and Supplies
541.00	Office Supplies
542.00	Printing and Offset Duplicating
543.00	Postage
544.00	Advertising
545.00	Publications and Dues
546.00	Service Supplies
547.00	Repair Materials and Supplies
549.00	Other
550.00	Travel and Meeting Expense
551.00	Meeting Expense
552.00	Mileage - Local
554.00	Travel Expense
555.00	Recruitment
556.00	Vehicle Expense
559.00	Innovation and Experimentation

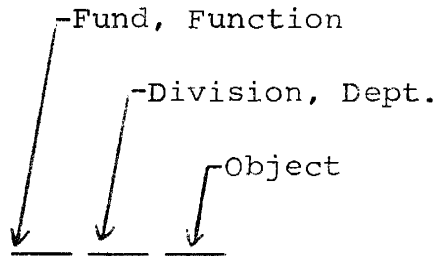
560.00	Fringe Benefits
561.00	Group Medical and Life Insurance
563.00	Travel Accident Insurance
564.00	Workmen's Compensation Insurance
565.00	Tuition Reimbursement
566.00	Remission--Employee Tuition Fees
567.00	Medical Examination Fees
568.00	Professional Expense
569.00	Other
570.00	Fixed Charges
571.00	Fuel--Heating
572.00	Electricity
573.00	Telephone
574.00	Water, Sewerage
575.00	Rental of Facilities
576.00	Rental of Equipment
577.00	Interest
578.00	General Insurance
579.00	Other
580.00	Capital Outlay
581.00	Site Acquisition
582.00	Site Improvement
583.00	New Buildings or Additions
584.00	Building Remodeling
585.00	Equipment--Office
586.00	Equipment--Educational, Non-reimbursable
587.00	Equipment--Educational, Reimbursable
588.00	Equipment--Service
589.00	Other
590.00	Other
591.00	Student Employment--College Work Study
592.00	Student Grants, Scholarships--Trustees
593.00	Debt Principal Retirement
594.00	Tuition Charge-back
595.00	Provision for Contingency
596.00	Financial Charges and Adjustments
597.00	Facilities Charge
598.00	Clearing Account
599.00	Other--Intercollegiate Athletics



CHART OF ACCOUNTS

EDUCATIONAL FUND

Expenditures



110-000-000	Instruction
110-100-000	Division of Business
110-111-000	Accounting
110-112-000	Management
110-113-000	Marketing
110-114-000	Economics
110-115-000	Secretarial Science
110-116-000	Data Processing
110-117-000	Food Service
110-129-000	Divisional Administration
110-200-000	Division of Communication
110-211-000	English
110-212-000	Journalism
110-213-000	Speech
110-221-000	Foreign Language
110-229-000	Divisional Administration
110-300-000	Division of Engineering
110-311-000	Architecture
110-312-000	Electronics
110-313-000	Engineering
110-314-000	Mechanical Design
110-315-000	Numerical Control
110-329-000	Divisional Administration

110-400-000	Division of Social Sciences
110-411-000	Sociology
110-412-000	Psychology
110-413-000	Geography
110-414-000	Education
110-415-000	Social Science
110-416-000	History
110-417-000	Political Science
110-418-000	Law Enforcement
110-419-000	Anthropology
110-421-000	Fire Science
110-429-000	Divisional Administration
110-500-000	Division of Humanities
110-511-000	Art
110-513-000	Music
110-515-000	Humanities
110-517-000	Fashion Design
110-529-000	Divisional Administration
110-600-000	Division of Mathematics and Physical Sciences
110-612-000	Mathematics
110-613-000	Physics
110-614-000	Physical Science
110-615-000	Geology
110-616-000	Chemistry
110-617-000	Chemical Technology
110-629-000	Divisional Administration
110-700-000	Division of Life and Health Sciences
110-711-000	Biology
110-712-000	
110-713-000	Nursing
110-714-000	Practical Nursing
110-715-000	
110-716-000	Dental Hygiene
110-721-000	Physical Education - Men
110-722-000	Physical Education - Women
110-729-000	Divisional Administration

110-900-000	Instructional Administration
110-911-000	Vice-President - Academic Affairs
110-912-000	Dean of Transfer Programs
110-913-000	Dean of Career Programs
110-914-000	Dean of Continuing Education
120-000-000	Learning Resource Center
121-000-000	Library Center
122-000-000	Instructional Materials Center
129-000-000	Learning Resource Center Administration
130-000-000	Student Services and Aids
131-000-000	Admissions and Records
132-000-000	Placement and Student Aids
133-000-000	Counseling and Health
134-000-000	Student Activities
139-000-000	Vice President Student Affairs
140-000-000	Data Processing Center
148-000-000	Data Processing Administration
150-000-000	Institutional Research and Development
151-000-000	Institutional Research
154-000-000	Governmental Relations
160-000-000	General Administration
161-000-000	President and Board of Trustees
162-000-000	Community Relations
163-000-000	Vice President of Business Affairs
170-000-000	General Institutional Expense
171-000-000	Institutional Expense
172-000-000	Campus Services

BUILDING FUND

Expenditures

260-000-000	General Buildings and Grounds Administration
267-000-000	Buildings and Grounds Administration
270-000-000	General Institutional Expense
271-000-000	Institutional Expense
280-000-000	Operation and Maintenance of Physical Facilities
281-000-000	Custodial Department
282-000-000	Maintenance Department
283-000-000	Roads and Grounds
284-000-000	Plant Utilities
285-000-000	Security
286-000-000	Transportation

AUXILIARY ENTERPRISES FUND

Expenditures

590-000-000	Public and Auxiliary Services
591-000-000	Cafeteria Operations
592-000-000	Bookstore Operations
593-000-000	Inter-Collegiate Athletics
594-000-000	Data Processing Equipment Leasing
595-000-000	College Center Operations
599-000-000	Other Operations

ACCOUNT DESCRIPTION - EXPENDITURES

- 510     Salaries
- 511     Administrative Staff  
          This account includes the president, deans, directors, managers, and the stipend and released time of the divisional chairmen.
- 512     Professional Staff  
          This account includes personnel whose duties require a high degree of academic or specialized training to perform the tasks required; coaches and staff, consultants, counseling and guidance, health, student center, librarians, technicians, controller, head accountant, purchasing agent, bursar, engineers, etc.
- 513     Instructional Staff--Full-time  
          This series of accounts is used to record salaries of full-time personnel involved in direct instructional contact with the students, and immediate direct supervision of instructional personnel, such as department heads. Do not include deans and directors of functional educational activity centers.
- 514     Instructional Staff--Part-time  
          This series of accounts is used to record salaries of part-time personnel involved in direct instructional contact with the students.
- 515     Instructional Substitutes  
          This account provides for instructional substitutes.
- 516     Office Staff  
          This account includes secretaries, clerks, accountants, data processing operators, printing operators and general office personnel.
- 517     Service Staff  
          This account provides for personnel in specialized service areas such as maintenance, custodial, heating plant, security, cafeteria, bookstore, and other areas where institutional service is provided by non-clerical personnel.
- 518     Student Employees  
          This account provides for student employees, where the full cost of employment is charged to the college.

- 519 Other  
This account provides for staff not included above.  
(Throughout the account description "Other" provides  
for items not specifically listed.)
- 520 Contractual Services
- 521 Audit Services  
This account provides for the charges for the annual  
college audit.
- 522 Consultants  
This account includes educational consultants, and  
related consulting to the academic and student services  
areas.
- 523 Architectural Services  
This account includes charges for architectural services.
- 524 Maintenance Services  
This account includes all repairs performed on a con-  
tractual basis, as well as any other contractual charges  
for the maintenance of college land, buildings or equip-  
ment. Equipment service contracts are included. Repair  
materials are to be charged to account #547.
- 526 Legal Services  
This account includes charges by the college attorney  
and any other legal services.
- 527 Contractual Office Services  
This account includes charges for temporary office  
services provided by personnel contractors.
- 529 Other Services  
This account provides for any contractual services not  
covered above.
- 530 Instructional Materials and Supplies
- 531 Instructional Supplies  
This account includes test papers, chalk, paper, ink,  
pencils, erasers, and other supplies of a general nature  
used by the instructor in the teaching process. This  
account will also be charged with curriculum supplies  
for college exhibits, and supplies for in-service train-  
ing of instructors. Expenditures for student workbooks,  
music supplies, physical education supplies, paints, paint  
brushes, crayons, oils, cleaners, printing of classroom  
materials, guides and manuals, magazines and periodicals  
for classroom use are included here. Laboratory supplies

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

- 534       Library  
This account includes library supplies and materials-- glue, paper stock, cording, cover stock, etc.,--necessary to bind books, newspapers and periodicals for repair or storage purposes.
- 535       Audio and Visual Materials  
This account includes records, tapes, and other materials supplemental to the audio portion of instruction; and in addition, filmstrips, slides, television tapes, films, charts, maps, exhibits, teaching machine supplies and rental of audio-visual aids. Photographic films, solutions, camera accessories, darkroom supplies, are also included in this account.
- 536       Purchases for Resale  
This group of accounts includes the cost of items purchased by the cafeteria and bookstore for resale. Inventories are also included in this group of accounts.
- 537       Books and Binding Costs  
This account includes the cost, including freight, of library books. It also includes the cost of binding periodicals or repairing books by a commercial company.
- 538       Publications  
This account includes newspapers, magazines, micro-film, and other periodicals for general use in the college library. Publications of professional societies which appear at regular intervals of less than a year and continue indefinitely.
- 539       Other
- 540       General Materials and Supplies
- 541       Office Supplies  
This account includes letterheads for correspondence, sulfite manifold papers for copies, carbon papers, and printed stationery are included. Forms include all printed single or manifold copies, with or without carbon inserted, carbons for forms. Accounting pads, accounting forms, etc., are included. This account includes scratch pads, paper clips, wastebaskets, desk trays, ribbons, pencils, pens, erasers, staplers, desk top items, file



folders, indexes, etc., duplicating fluids, printing inks, cleaners, solvents, stapling and binding supplies, etc. It includes all paper stock used in duplicating and printing; punch cards, tapes, reels, ribbons, process sheets, data sheets, report sheets, etc., whether individual or collated, pin-fed forms used in data processing.

- 542        Printing and Offset Duplicating  
          This account provides for commercial printing and costs of duplication by the college printing department.
- 543        Postage  
          This account provides for all postage requirements.
- 544        Advertising  
          This account provides for newspaper or periodical notices or advertisements. Expenditures are recorded here for costs of all media which disseminates information on college activities to the general public and to the students and staff. All advertising of college events is charged to the advertising accounts. This account includes the general catalog of courses offered by the college.
- 545        Publications and Dues  
          This account is used to record expenses related to institutional memberships in professional organizations paid for by the college. Membership includes subscriptions to magazines and periodicals of a professional nature or general interest to faculty and supportive staff members. Individual memberships are to be included under professional expense allowance.
- 546        Service Supplies  
          This account provides for special supplies used by maintenance, custodial, heating plant, grounds, security, cafeteria, bookstore, and other areas where institutional service is provided. This includes but is not limited to cleaning compounds, rags, waxes, mops, brooms, pails, small tools, seeds, chemicals, fertilizer, paint, rakes, brooms, shovels, and other special supplies. Also included are first aid room supplies, such as bandages, bandaids, medical pills, first aid kits, scissors, tongue depressors, medications, etc.
- 547        Repair Materials and Supplies  
          This account provides for repair materials and supplies. This series of accounts is charged with all material purchased and stored so that it is available for

immediate use to make repairs to buildings, grounds, and equipment. It includes parts for plumbing, electrical, heating and air conditioning equipment. Glass, lathing, bricks, plaster, tars, etc., for structural repairs are included. Do not charge any service supplies to this account.

549 Other

550 Travel and Meeting Expense

551 Meeting Expense

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

552 Mileage - Local

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

554 Travel Expense

This account provides for travel outside the college district.

555 Recruitment

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

556 Vehicle Expense

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

559 Travel--Innovation and Experimentation

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

560 Fringe Benefits

This group of accounts is used to record the portion of insurance, etc., paid for by the community college. It does not include the portion withheld from the employee's wages, when both the employee and the community college contribute toward the benefit. The account "Remission--Employee's Tuition Fees" is charged with the portion of the tuition, laboratory, or other fees which are a discount to employees from regular fees charged students when an employee takes courses in the college. The full amount of tuition and other fees is credited to the Income Account. The difference between full tuition and fees and amount actually paid by the employee is charged to this account. See "Chart of Accounts" for a complete listing.

570

Fixed Charges

All insurance purchased by the college will be charged to this account. Rent paid for occasional rental of educational equipment will be charged to this account. Rent paid for equipment, machines, etc., used in the supportive function is recorded here. Do not include lease/purchase agreements--handle in capital outlay group of accounts. This account is used to record rental of buildings or space used by the college. Interest charges for banks and tax amounts are recorded here. See "Chart of Accounts" for complete listing.

580

Capital Outlay

581

Site Acquisition

582

Site Improvements

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

583

New Buildings and Additions

This account records all contractual costs for construction of a new building, and records all costs related to the extension or addition to an existing building which actually adds to the existing floor space and increases the structural volume by the addition or extension. Internal structural changes are not extensions or additions to a building.

584

Building Remodeling

This account provides for remodeling that may be internal, external, or both, which results in actual structural changes in appearance. Painting or refurbishing of interior or exterior are not capital outlay for remodeling and renovating. These are maintenance costs.

585

Equipment--Office

Generally, this account provides for office equipment for all areas. Items having a life expectancy of five years or more and a purchase price of \$10.00 or more would be included in this account.

586

Equipment--Educational--Non-Reimbursable

Generally, this account provides for educational equipment not reimbursable in full, or in part, by any governmental agency. Items having a life expectancy of five years or more and a purchase price of \$10.00 or more would be included in this account.

- 587      Equipment--Educational--Reimbursable  
          Generally, this account provides for the total cost of educational equipment which is wholly or partially reimbursable by a governmental agency. Those having a life expectancy of five years or more and a purchase price of \$10.00 or more would be included in this account. The amount of the reimbursement should be shown in a revenue account.
- 588      Equipment--Service  
          This account provides for special equipment to be used by service departments. This would include but not be limited to maintenance, custodial, heating plant, grounds, security, cafeteria and bookstore equipment.
- 589      Equipment--Other
- 590      Other
- 591      Student Employment--College Work Study  
          This account is charged with the full cost of student employment, where a part of the cost is to be reimbursed to the college.
- 592      Student Grants, Scholarships--Trustees  
          This account is charged with expenditures for student aid in the form of fellowships, scholarships, prizes, provided from college funds.
- 593      Debt Principal Retirement  
          This account provides for the retirement of general obligation bonds issued to construct college facilities.
- 594      Tuition Charge-back  
          This account provides for the tuition costs charged by other community colleges for students from the college district attending classes not provided by Harper College.
- 595      Provision for Contingency  
          This account provides for unforeseen expenses. The Board of Trustees must approve any transfer to the appropriate expense account.
- 596      Financial Charges and Adjustments  
          This account is used to record expenditures or adjustments related to financial transactions which result in an expense to the college: record inventory losses and write-off because of obsolescence; record write-offs of

accounts receivable for uncollectible tuitions, loans, etc; record differences between actual cash counts and computed or tabulated amounts which were to be collected. This includes differences in the auxiliary enterprise, student activities, tuition collections, and any other activity where the actual amounts which should have been received can be computed or recorded on a cash register or machine tape.

597 Facilities Charges

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

598 Clearing Accounts

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

599 Other

# Fisco-Educational Budget

## THE FISCO-EDUCATIONAL BUDGET

### I. The Budgetary Process

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

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

Evaluation of the budget at the end of a fiscal year must include an evaluation of the educational program in order to appraise the total district's operation.

### II. The Budgetary Cycle

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

- A. Preparation  
A faculty function
- B. Presentation  
A faculty administrative function
- C. Adoption and Authorization  
A Board of Trustees function
- D. Administration and Implementation  
A faculty administrative function
- E. Evaluation  
A combined faculty and Board of Trustees function

The budget cycle for Harper College is as follows:

- A. July - A tax survey is started in order to determine the probable assessed valuation that will be officially announced in March. Long-range budget figures are updated based on the budget year that ended June 30.
- B. August - Tax survey continues. Other records are updated based on fiscal year completed June 30.

- C. September - October - Salary committees are formed by various staff groups.

Preliminary revenue and expenditure estimates are started. (The accuracy of estimates depends on the estimated assessed evaluation that will be announced in March and the estimated number of new students who will attend the district next September.)

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

Staff salary committees continue to work on salary proposals.

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

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

- E. November-December - Overall revenue and expenditure estimates are completed.

- F. December-January - Budget requests from faculty are received and tabulated.

- G. January-February - Salaries for all staff members completed.

Budget requests from faculty tentatively approved subject to available funds.

- H. March-April - The assessed valuation is normally announced by the County Clerk during March.

Finalize budget revenue and expenditures.

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

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

Purchase orders issued for fall equipment and supplies.



I. May-June - Budget hearing completed.

Board of Trustees approves and adopts budget.

Tax levy filed.

J. July - Budget in force for the new fiscal year.

Repeat budget cycle for the following year.

~~The following chart shows the budget cycle as a chart.~~

THE BUDGET CYCLE

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

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

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

The fiscal year is from July 1 to June 30.

### III. Budget Considerations

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

- A. Enrollment  
Harper College is expanding at a rapid rate. The fall enrollment study provides key information for budget projections. State aid revenue and other revenue sources are based on the enrollment estimates.
- B. Class Size  
The college's average number of students per section is 21.8. Any change in this average will directly affect the budget.
- C. Educational Program  
Any basic changes in the college's educational program must be considered with regard to the potential financial requirements that may be required to support it in current and future years.
- D. New Staff  
An expanding college requires the addition of instructional personnel. Consideration must be given to increasing supportive services in the areas of administration, instruction and student services.
- E. Staff Salary Increases  
In order to attract new staff members and retain existing staff members, salaries must be given careful consideration. Salaries represent the largest expenditure in the Educational Fund budget.
- F. Assessed Valuation  
District 512's tax base is expanding rapidly. Budget estimates during September through March are based on an assessed valuation that will not be announced until March or April. By the time the assessed valuation is announced, many budget commitments have already been made.
- G. State Aid Revenue  
Every two years the legislature meets and, among many other items, considers the possibility of increasing state aid to schools. Any change in the current support bill will directly influence the budget.

- H. Tax Rate  
The college's tax rate in the Education Fund is \$.11 per \$100 of assessed valuation. A decision to request an increase in this rate from the district's residents must be made well in advance in order to provide revenue for the current budget.
- I. Other Sources of Revenue  
A continued effort to develop funds through state, federal and private grants must be considered. District 512 has been very successful in developing other sources of revenue to support the educational program.
- J. Prudent Budget Planning  
Consideration must be given to estimating budget revenue and expenditures at a level that will maintain a sound financial basis. In a rapidly expanding district like District 512 consideration must be given to estimating many variables in a way that will allow a reasonable margin of error.
- K. Historical Cost Information  
Because historical cost information is not available, the estimates of indirect expenses are subject to a larger margin of error than would ordinarily be necessary.
- L. Vocational Technical Reimbursement  
The current support rate of 50% for vocational technical programs is subject to change. Current information indicates it could drop to 20% in the next several years. If such a drop did occur, it would have a significant effect on the budget.
- M. Non-Resident Tuition Income  
As new community colleges are formed, non-resident tuition will be reduced significantly. This will result in a significant drop in income.

# Educational Program

## THE HARPER COLLEGE EDUCATIONAL PROGRAM

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

### I. The Educational Program of Harper College

The spirit in which Harper College has been established is reflected in its name. William Rainey Harper, first president of the University of Chicago, is generally credited with having first used the term "junior college" when, in 1896, he reorganized the University into two major divisions. It has been said that no president has done so much for the University; during his tenure the university extension service was founded, the four-quarter system instituted, and the university press brought into being. Harper's tremendous intellect, energy (he continued, while president, to chair his department and to teach full time) and foresight helped to raise the prestige of scholarship and teaching as professions to their present high levels. His innovations changed the character of higher education in America.

#### A. Educational Philosophy

William Rainey Harper College proposes to carry on in Harper's innovative tradition. The district it will serve requires a college that is finely attuned to its needs--one that will provide opportunities for its growing population and that will train leaders and workers for its expanding economy. To those ends, the Board of Trustees of Harper College have adopted the following statement expressing their general philosophy:

To provide an outstanding program of higher education for the community it serves is both the promise and the guiding philosophy of William Rainey Harper College. Created by a community responsive to the contemporary insistence on more education for more of its citizens, the College is determined to meet the particular educational and vocational requirements of each student and thus serve the community at large.

For a true community college answers to the demands of the total community. In our community, what are these demands?

In addition to the specific need for two years of high-quality, transferable collegiate credit, the College must recognize the more general but no less important requirement of educating all of its students for a meaningful role in a free and fluid society which promises increased leisure time. Basic to responsible participation in society is the student's realization of his contribution in voting more intelligently, producing more efficiently through the acquisition of a saleable skill, and adapting more readily to a complex society. In view of the twin sober realities of the complexity of a dynamic society and the knowledge explosion, the student today must not only learn what is known but also how to acquire knowledge not yet extant.

With a commitment to the dignity and significance of each student, the College will endeavor to bring the student to a realization of what place he can make for himself in modern society and to provide the necessary training for his social and personal goals. To this end, the College must create an environment conducive to the development of sound standards of thinking and conduct and must provide those cultural experiences which open to the student the heritage of the educated man.

#### B. Specific Educational Objectives

Within this philosophical framework, Harper College has adopted the following specific objectives:

1. Transfer Program. To offer the first two years of transfer or pre-professional education of the highest quality to each student and to prepare him within his chosen field of study with a sound background commensurate with the first two years of education at a four-year college or university.

2. Career Program: To provide technical-vocational training programs, with certification, to enhance the student's employment opportunities; to provide retraining courses to facilitate the student's adjustment to and reemployment in a labor market of changing technological demands.
3. General Education: To provide appropriate general education for all citizens, assisting them in preparing for a more effective participation in a free society as well as for personal and cultural enrichment in an era which promises more and more leisure time.
4. Adult Education: To offer opportunities for adults in the community to initiate or to continue a collegiate education.
5. Comprehensive Counseling Services: To complement the educational programs through an effective counseling service which provides guidance and assistance to each individual student.
6. Community Services: To encourage the use of its facilities and services for education and cultural purposes to all citizens of the community.

The establishment of Harper College, together with its philosophy and objectives, reveals the awareness of a need in modern society, one that has given rise to the junior college movement. The junior colleges' twin orientations of service to their students and service to the communities they serve are the emerging pattern in American education.

## II. The Emergence of the Junior College in America

The junior colleges compose the fastest-growing portion of American education today, both in terms of the numbers of them being established and of their enrollments. Their phenomenal growth seems to be the result of demand stemming from growing population, technological advance in the society, and limitations in the traditional college system.

Since the founding of the first public junior college in Joliet, Illinois, in 1901, the number of junior colleges has grown to around 700. Edmund J. Gleazer, Jr., Executive



Director of the American Association of Junior Colleges, has estimated that some 500 new ones will be established within the next decade. Growth is so rapid that statistics on enrollment are badly out of date as soon as they are published; current enrollment estimates range from 800,000 to 1,250,000, but the U.S. Office of Education estimates of 1974 junior college enrollments are only slightly higher than the latter figure. But no matter which statistics are cited, the fact of rapidly growing demand for the services a junior college can provide is clear.

Enrollment in public junior colleges, which are growing at higher rates than private institutions, will almost double during the decade. More significantly, however, the non-first-time enrollment in public junior colleges is expected to grow to over one and a half times the number of students enrolling for the first time by 1974. Also, part-time enrollment is expected to increase faster than full-time enrollment. These expectations suggest not only that junior colleges are likely to achieve greater holding power, but also that the number of persons who will be seeking opportunities for continuing education and other special programs will increase.

Part of the demand for these services is the natural result of population growth. The "baby boom" of the late 1940's has become the "young adult boom" of today. Probably more significant, however, is the continued technological advancement in business and industry. More and more people recognize that a high school education is no longer sufficient; occupational security and advancement are ever more dependent on education and training beyond high school.

The kinds of services typically offered by the junior colleges are indicated by the "Specific Objectives" of Harper College just quoted. The first objective, to provide the equivalent of the first two years of college education, will become increasingly important. Demands on universities are such that they are becoming ever more oriented toward specialization and post-graduate research, with the result that undergraduate education receives relatively less emphasis. Also, university admission policies are becoming more selective. The junior colleges will enable students who for some reason (finances, test scores, immaturity) were unable to enter a university as freshmen to do so as fully prepared juniors. In California, for example, the hierarchical advancement of students from junior colleges to the universities relieves the pressures

on the universities to cope with freshmen and sophomores, whose attrition rates are normally high. The hierarchical advancement of students from high school to university by way of the junior college is inherently more efficient than the "weeding out" process that normally takes place in the university. More states will move toward coordination of their facilities for higher education, as Illinois is currently doing, and the importance of this role of the junior colleges will become still more significant.

An increasingly important service provided by junior colleges, one not usually duplicated in four-year colleges, is technical training. For example, the National Science Foundation has estimated that 64,000 technicians per year will need to be trained to meet 1970 demands; the current rate is 30,000 per year. The complementary pressures of labor market demand for skilled people, and lack of opportunity for the unskilled, will create further demand for this junior college function.

A third important service provided by junior colleges is adult education for people who are not necessarily pursuing career goals. As society becomes more complex, more people seek further education strictly for personal development and the satisfaction they derive from feeling that they are staying in touch with a rapidly changing world.

The junior colleges provide these services through an orientation distinctly different from that of other educational institutions. They are devoted to the dissemination more than to the advancement of knowledge. Their admissions policy is open-door, opening the possibility of higher education to all. They place great emphasis on counseling and guidance in order to best meet the needs of individual students.

They are also particularly attuned to the needs of the localities they serve. They provide low-cost **higher** education within commuting distance of their students' homes (one of the major problems of the junior colleges has been parking facilities), thus enabling those who cannot afford to, or do not want to, leave home to attend college the chance for higher education. The junior colleges also keep in touch with the needs of industry in their areas for special kinds of employees, and through tailoring their curricula and matching student abilities to employment

opportunities through their counseling and guidance programs, they provide a needed service for local industry as well as for their students.

### III. The Need for William Rainey Harper College

The need for Harper College has evolved since 1950. It is based on the rapid growth of the population and economy within the college district. That growth is in turn the result of rising incomes, increased mobility via the automobile, and congestion and obsolescence in the core city of Chicago. The district's location on one of the radial transportation corridors out of Chicago, its proximity to the locations of new employment centers, and its abundance of vacant land are among the dominant reasons for its growth.

#### A. Growth in the Harper College District

The main transportation influences on the college district have been radial. The Chicago and Northwestern Railroad extends radially through the center of the district from Des Plaines to Barrington, and the older, more densely settled portions of the college district such as Mount Prospect, Arlington Heights and Palatine straddle the radial rail line. The railroad was probably influential in establishing these communities, especially Arlington Heights, as small rural service centers.

However, a much more important influence on the district communities than railroads has been exerted by roads and highways. Important radial arterial roads that have had an influence in this sector are: Rand Road, Northwest Highway and Higgins Road. These roads are, for the most part, four or more lanes wide and access to them is unrestricted. The Northwest Tollway is the only limited access highway that traverses the district. Closer to Chicago, and outside the college district, this expressway connects via Route 194 and Route 94 (the John F. Kennedy Expressway) to provide major access to the City of Chicago.

Since 1950 most of the significant industrial development within the district has taken place near or adjacent to these roads. This industrial development is largely oriented to highway travel and is only secondarily influenced by the railroad. Before World War II,

industrial decentralization did not really affect the district. Melrose Park, to the northwest of the City of Chicago but closer in than the district, gained about 1,000 workers.

But the real impact of industrial growth occurred in the postwar period. Much industrial development occurred in northwest communities near the district, but closer to the City of Chicago in communities such as Melrose Park, Schiller Park, Addison, and the old commercial center of Des Plaines. Early in the postwar period ten firms were established in Wheeling and in Elk Grove. The Centex Industrial Park, one of the largest such parks in the nation, was established in Elk Grove, largely independent of the main rail lines, and has been responsible for a significant increase in employment within the district.

The development of O'Hare International Airport has affected the growth of economic activity within the district in several ways. First, the airport itself is an important employment center. Many of the people who work there probably live in the district. Second, the airport has attracted a large amount of commercial and service activities on its periphery that primarily service customers that use and visit the airport. Some of this activity has spilled over into the district. Third, the airport has attracted industry into the surrounding area. Some of these industries are directly related to the functions of the airport; but, more important, many businesses and industries, particularly branches and subsidiaries of national firms, are attracted by level of development which the airport represents--the availability of utilities, services, communications networks, and convenient access to suppliers or customers throughout the country.

Other factors related to transportation are partly responsible for the recent rapid growth within the college district. Until 1950, large portions of the northwest section and particularly the district had not been as extensively developed as other suburban sectors in suburban Cook County. The northwest sector, including the district, has traditionally been an interstitial area of suburban Cook County. However, circumferential railroads and expressways have had little influence on the outer portions of the northwest sector in which the district is located. As a result,

while areas closer to the center of the metropolitan area and other directional sectors in suburban Cook County were rapidly being developed, the outer portions had large amounts of cheap, vacant and agricultural land available for development. Combined with improved radial expressway access to the center of Chicago and the proximity of O'Hare Airport, the availability of cheap, vacant land has been a major factor spurring both economic and residential growth in the district.

The individual character of a college grows out of the socio-economic conditions of the community, and the college must respond to community needs if it is to be successful and fulfill its role in the broader educational system. For these reasons, it is important to understand the dynamics of the economy and the population so that the junior college can take advantage of and respond to the opportunities and needs it represents.

Whether population growth or economic growth--they do not necessarily go hand-in-hand--will have the more significant influence on the district's future, the two are apparently becoming more interdependent, and we suspect that eventually, industrial forces will have the most far-reaching influence in changing the character of the district, though population growth has dominated up to now.

#### B. Employment Growth

Employment opportunity within the district is one of the factors to be considered in determining Harper College's curriculum and space needs, because the college can contribute to the district's industrial well-being by providing industry-oriented programs.

Until only recently, the growth of employment in the district has consistently lagged behind population growth; this is the usual pattern in many suburban areas of large metropolitan regions. However, population growth itself ultimately becomes an attraction for economic expansion. In similar areas where more complete information is available, employment in activities directly related to local population and industry ranges from 600 to 900 persons per 10,000

population. For the college district, this means that employment in trade and services now may range from 14,000 to 20,000.

By 1964, employment within the college district was almost six times as large as it was in 1955. Considering that the district's population almost quadrupled from 1950 to 1960, it would appear that its employment is growing at a more rapid rate than its population. However, different time periods and absolute numbers may present misleading comparisons. We estimate that the college district has been adding approximately 12,000 people a year to its population in the fifteen year period from 1950 to 1965. Between 1955 and 1964, we estimate that, on the average, about 2,000 jobs per year were added to the district's economy. However, the population base of approximately 32,000 in 1950 was considerably larger than the employment base about 4,000 in 1955. Although employment has been growing relatively faster than population in recent years, population substantially exceeds the number of jobs in the district.

The college district is now feeling the major impact of employment growth that occurred in most Chicago areas before 1960. Its employment growth was greater after 1960 than in the preceding five years, in contrast to trends in the metropolitan area, Cook County, and the northwest suburbs. Before 1960, much of the employment growth in the northwest suburban area occurred outside the college district. However, after 1960 the college district accounted for a major share of employment growth. For example, from 1955 to 1960, the college district accounted for only about 14% of the employment growth in the northwestern area, while in the four-year period after 1960 it accounted for almost half.

The college district and Chicago metropolitan area have a similar industrial composition, in that both areas have large concentrations of employment (over 10%) in fabricated metals, electrical machinery and non-electrical machinery. However, the college district has been growing at a faster rate in these industries and, as a result, is more specialized in these fields than is the metropolitan area as a whole.

On the other hand, professional and technical workers are in great demand in the electrical and non-electrical machinery industries. Craftsmen and other skilled workers are required in large numbers by the metalworking industries to make fabricated metals and non-electrical machinery. The requirement for semi-skilled operators is high, particularly in the electrical machinery industry.

C. Population Growth

The size of the student body at William Rainey Harper College, its needs for physical facilities and development of its curriculum will depend largely on the future growth and characteristics of the college district population.

The population of the college district quadrupled between 1950 and 1960, growing from 32,000 to 129,000; by 1970, we estimate, the population will more than double, growing to about 325,000, and by 1980 will exceed 500,000 (Table 1). The district's rate of growth is greater than that of suburban Cook County as a whole.

TABLE 1

RATES OF CHANGE AND ESTIMATED FUTURE  
POPULATION IN THE HARPER COLLEGE DISTRICT

<u>Period</u>	<u>Average Annual Rate of Change</u>	<u>Year</u>	<u>Estimated Population</u>
1960-1965	10.9%	1965	216,000
1965-1970	8.5	1970	324,800
1970-1975	6.0	1975	434,600
1975-1980	3.6	1980	518,800

Sixty percent of the district's residents are employed in white-collar occupations; substantial numbers of them have annual incomes of \$10,000 or more. Reflected in the relatively high socio-economic standing of the district as a whole is the fact that a majority of adults over 25 years of age have had some education beyond high school.

These indicators, taken together, reflect future demand for higher education within the district. Large numbers of children will come of college age within the next ten to fifteen years; many of them are the offspring of parents who value education highly because their own occupational status and incomes depend on education, and who will thus encourage their children to seek higher education. An increasing number will be the offspring of parents who did not have an opportunity to obtain a higher education and who will seek to advance their children's education beyond their own achievement level.



The age distribution in the college district has important implications for future development of the college. A high proportion of persons under fifteen years of age indicates a potential sustained demand for enrollment. In 1960 over 40% of the district's population was in this category. Large enrollment increases in the public schools suggest that this proportion has not appreciably diminished.

The two largest groups within the district according to age are children 5-14 years old, who make up nearly a quarter of the district's population, and adults 25-44, who compose a third of the population. Less than a fifth of the population is over 45 years old.

D. Student Body Size

William Rainey Harper College will become one of the more significant new institutions responding to the need for increasing opportunities for higher education. Size alone will be one determinant. By 1974, we estimate that full-time equivalent enrollment in Harper College will be approximately 5000 students. This will be well above the average enrollment (1200-1500) in junior colleges at that time. By the academic year 1979-1980, we estimate that the enrollment in Harper College will expand even further--reaching approximately 9000 full-time equivalent students.

E. Enrollment Projections

Future enrollment at Harper Junior College has been estimated on the basis of a careful evaluation and analysis of district and regional population characteristics, high school enrollment, patterns of college attendance, the area's growth potential and the experience of other junior colleges newly established in similar districts. These estimates are summarized in Table 2.

TABLE 2

SUMMARY OF ENROLLMENT PROJECTIONS FOR HARPER COLLEGE  
1968-1980

<u>College Year Ending</u>	<u>Full-time Students</u>	<u>Part-time Students</u>	<u>Total Head Count Enrollment</u>	<u>FTE Enrollment</u>	<u>FTE Day Enrollment</u>
1968	670	940	1,610	1,070	980
1969	1,220	1,950	3,170	2,050	1,860
1970	1,550	2,790	4,340	2,740	2,470
1971	1,720	3,450	5,170	3,190	2,860
1972	1,990	4,370	6,350	3,840	3,430
1973	2,270	5,000	7,270	4,400	3,920
1974	2,620	5,760	8,380	5,070	4,520
1975	2,850	6,260	9,110	5,510	4,910
1976	3,270	7,510	10,780	6,460	5,750
1977	3,570	8,220	11,790	7,070	6,290
1978	3,960	9,110	13,070	7,830	6,960
1979	4,450	10,240	14,690	8,800	6,830
1980	4,650	10,690	15,340	9,200	8,180

Note: Projections have been rounded to the nearest multiple of 10.

Source: Prepared by Arthur D. Little, Inc.

#### IV. Educational Programs at Harper College

The educational philosophy of the open door poses a real challenge for a newly organized two-year institution to develop a truly comprehensive program. Democratization of education is the cornerstone of this policy, and as such, a broad array of educational programs must be provided to meet the needs of the students with different abilities and from different educational and socio-economic backgrounds.

##### A. Program Spectrum

Harper College, like other community junior colleges, has four basic elements in its educational program spectrum:

1. Transfer programs in the liberal arts and sciences for students intending to continue their education at a four-year college or university;
2. General education as a core program for all students, and/or as a terminal program for students not seeking to further their education beyond the junior college;
3. Occupational education in preparation for immediate employment upon graduation in a technical, semi-professional or other vocational pursuit;
4. Adult education, continuing education, and special programs specifically designed to pursue a sequence of courses or to serve the purpose of casual interest.

As principal functions intertwined with the educational programs, Harper College provides:

1. Extensive guidance and counseling services; and
2. A full range of community services--from the provision of personnel to assist community organizations to the opening of facilities for frequent community use.

The diversity of junior college educational programs and the potential impact of its functions require careful planning and administration if the institution is to retain its identity and provide a cohesive community influence. The educational and ancillary programs must thus respond to a variety of individual needs.

Students enrolling at Harper College will range in age from 16 to 65. The heterogeneity of student backgrounds, and the students' overlapping and sometimes conflicting interests and abilities, require careful placement testing as well as extensive guidance and counseling to ensure that the student is directed to a program suited to his particular needs.

Although the open-door policy ensures students of admission, provided they meet minimum requirements established by law, it does not assure them a free selection in pursuing a particular educational program. Placement tests conducted and evaluated by professionals in student personnel services are essential in helping students make educational plans consonant with their interests and abilities.

The placement process is imperfect, however. Once a student enrolls in a particular program, his performance should be continually reviewed and the student made aware of the alternatives before him. Reportedly, it is seldom easy for a student to know of or understand precisely what alternatives are available if he loses interest or fails in his original program. And too often, lines of intracollege transfer are more rigid than those found in the articulation between two-year and four-year institutions.

At the end of the first year, the most drastic change in a student's status is likely to occur. During, and at the completion of the first year for example, a student should have an opportunity to reassess his educational program and change direction if necessary. A student making this self-appraisal requires professional assistance--particularly, if reassessment involves a change from a prestige program to one considered a "step down."

Student choice depends on the availability of a broad spectrum of courses and programs. A basic educational program has been established as the framework within which specific guidelines for transfer programs, general education, and occupational education have been developed. The basic educational program is shown in Table 3.

TABLE 3

THE BASIC EDUCATIONAL PROGRAM

Life Sciences

General  
Biology  
Anatomy and Physiology  
Microscopy  
Zoology  
Botany

Graphic Arts

General  
Commercial Art  
Photography  
Publishing and Printing  
Editorial Writing  
Journalism  
Millinery

Mathematics and Physical  
Science

General  
Mathematics  
Physics  
Chemistry  
Earth Science  
Astronomy

Business Education

General  
Accounting and Bookkeeping  
Finance  
Data Processing  
Management  
Typing  
Shorthand  
Marketing  
Business Machines

Social Sciences

General  
Anthropology  
Economics  
Geography  
History  
Political Science  
Psychology  
Sociology

Agriculture

Ornithology and Horticulture  
Landscape Architecture

Humanities

General  
Art  
Drama  
English  
Foreign Languages  
Music  
Philosophy  
Speech

Health Sciences

Registered Nursing  
Vocational Nursing  
Dental Technology  
Medical Assistance  
X-ray Technology  
Sanitation  
Hospital Training  
Inhalation Therapy

TABLE 3 (Cont.)

Services

Cosmetology  
Fire Science  
Library Assistance  
Nursing Education  
Political Science  
Recreational Leadership  
Welfare Aid

Other

Physical Education  
Library Technology  
Education  
Home Economics

Occupational Education

General  
Aeronautical Technology  
Air Conditioning  
Building Trades  
Ceramic Technology  
Drafting Technology  
Electrical Technology  
Electronic Technology  
General Engineering  
Engineering and Technology  
Industrial Management Supervision  
Industrial Technology  
Machine Operation and Repair  
Auto Maintenance and Repair  
Metallurgical Technology  
Metal Trades  
Textile Technology  
Welding  
Architecture  
Business Equipment Technology

# Financial Program

## COLLEGE FINANCE EXPLAINED

On the surface, college finance appears to be quite complicated. This problem stems from the use of "Fund Accounting," rather than commercial accounting used by businesses. Actually, the two systems of accounting are based on the same principles. The basic difference is that commercial accounting uses one set of books (accounting records) to cover the entire operation. A college district uses five or more sets of books to cover the entire operation. Each set of books has a specific purpose as defined by law, and can only have certain expenses charged to it. Each of these sets of books are called a "Fund." For instance, the Bond and Interest Fund can only pay for the retirement of bonds and annual interest payments on these bonds. A fund is one set of books created by law to pay for specific college expenses as defined by law.

College District 512 has the following funds established by the Board for the purpose of conducting business efficiently and in accordance with college law. Of the eight funds, only the Education, Building, and Bond and Interest receive and levy taxes. The other five funds are either self-financing or are adjuncts to the three main funds.

### A. Education Fund

Established for the purpose of financing the cost of the entire academic program. This fund finances the cost of instructional, administrative and professional salaries, supplies and equipment; library books and facilities; maintenance of instructional and administrative equipment; other incidental costs pertaining to the educational program. This fund in College District 512 has a tax rate of 11¢ per \$100 of equalized assessed valuation.

### B. Building Fund

Established for the purpose of maintaining and improving existing buildings and grounds as well as the fixtures and equipment which are a permanent part of the buildings and grounds. This fund also finances the cost of custodial salaries, and insurance on the buildings. This fund is also permitted to accumulate funds for the construction of buildings and site acquisition. College District 512 has a building fund tax of 4¢ per \$100 equalized assessed valuation.



C. Bond and Interest Fund

Established for the purpose of constructing new or adding to existing buildings. Also used to finance the purchase of new sites. Present College District 512 tax rate is approximately .062¢ per \$100 assessed valuation. This rate decreases proportionately as bond issues are retired and increases if new building or site bond issues are approved if the assessed valuation remains constant. Proceeds from the sale of bonds are deposited and accounted for in the Site and Construction Fund.

D. Site and Construction Fund

Established for the purpose of the acquisition of grounds, improvements thereon, construction of buildings, and the acquisition of equipment. This fund is created from the proceeds of bond issues. The retirement of principal and interest is provided for by taxes through the Bond and Interest Fund.

E. Working Cash Fund (Optional)

Established for the purpose of enabling the district to have in its treasury sufficient money to meet demands thereon for ordinary and necessary expenditures. This is a loan fund and monies can be transferred from it to the Education or Building Funds. All monies, loaned, however, must be repaid in full within one year. The tax rate for this fund in College District 512 has not been provided for under current legislation. If established, this fund would be financed through the sale of bonds. A referendum is not required to establish this fund. This fund upon reaching a balance equal to 75% of the last Education Fund levy can no longer be increased.

F. Trust and Agency Fund

Established for the purpose of accounting for funds that are held in trust by the college for an organization or for a restricted purpose. Student activity funds, work study funds, loan funds, grants, and scholarships are examples of items included in this fund.

G. Auxiliary Enterprises Fund

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

## H. Capital Asset Fund

Established for the purpose of accounting for the value of land, buildings, and equipment. At the end of each year assets that have been purchased during the year are transferred from the various operating funds to this fund.

In the same way that expenses must be charged to the correct fund, income must be credited to the correct fund. An easy way to consider a fund is to think of it as a separate checking account located in different banks. Each fund then must have sufficient income to pay its expenses, or it will become overdrawn.

Money cannot be permanently transferred from one fund to another fund. The Working Cash Fund may be dissolved by Board action and deposited in the Educational Fund. Each fund, then, is a separate operation receiving its own income and disbursing its own type of expense. In order to continue operating, income must equal expense. If expense exceeds income, either income must be increased or expenses decreased.

### Taxes - College District #512

The major source of income for our college is real and personal property taxes. These taxes are based on the equalized assessed valuation of homes, businesses, factories, farms, land and personal property. The values assigned to this property are determined by the County Assessor's office and the Township Assessor. College District 512 has no control over this process. The total tax rate for 1968 is 21.2¢ per \$100 of equalized assessed valuation. This means that a home with an equalized assessed valuation of \$10,000 would pay the district \$21.20 in property taxes through the Township Collector.

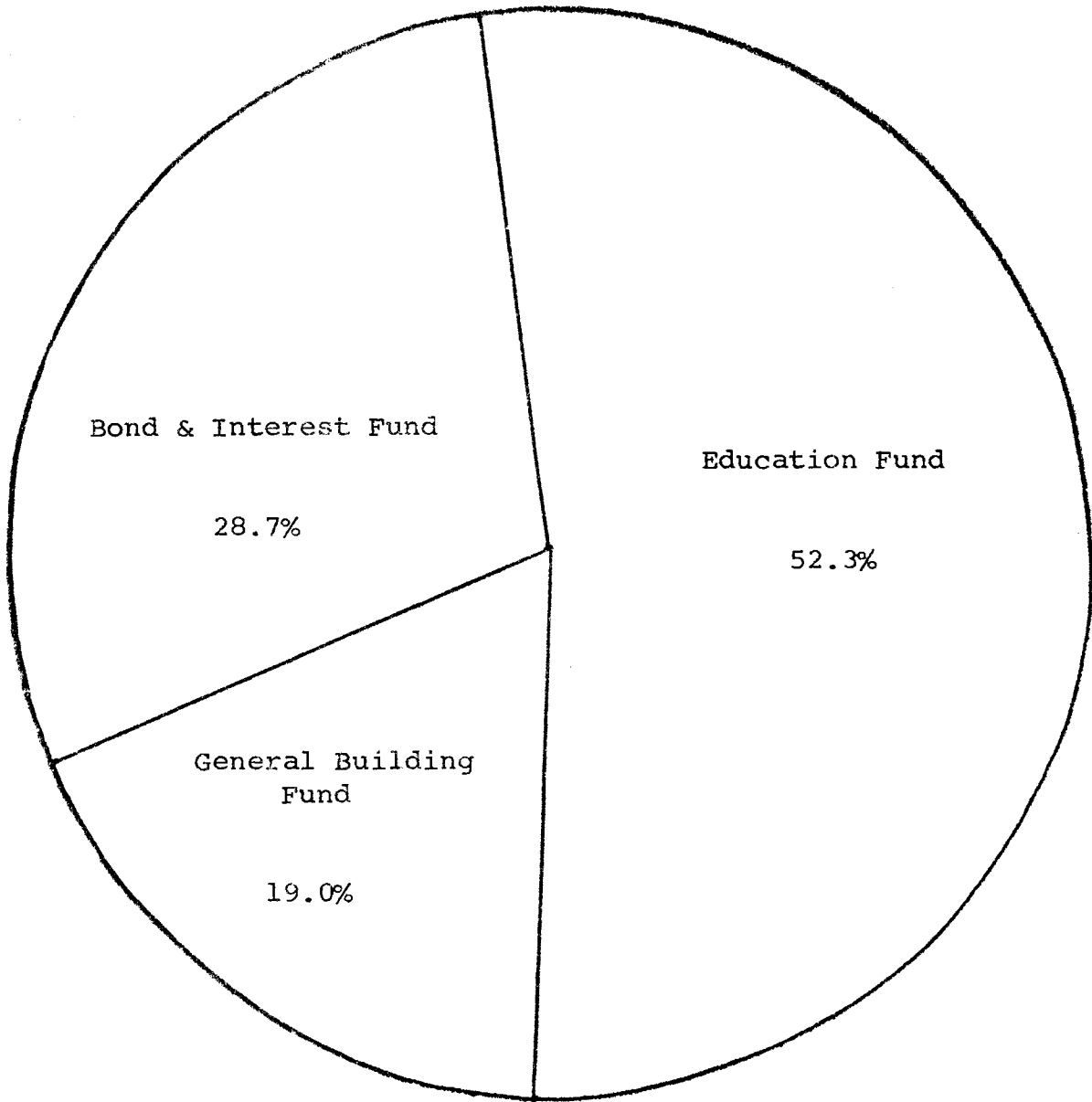
Each fund has a separate tax rate that totals approximately 21.0¢ per \$100 of equalized assessed valuation as follows:

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

The tax rate for each fund is controlled by law. The only way a tax rate can be increased in any fund is by a majority of the voters in the college district approving a tax rate increase for a particular fund or approving a bond referendum for new buildings or improvements.

The following chart shows how one tax dollar received by College District 512 is distributed by fund:

Distribution of College District 512's Share of One Tax Dollar  
1968 Levy



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

For purposes of illustration, the tax rates of Elk Grove Township are set forth as follows:

Distribution of Tax Rates Elk Grove Township

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

Distribution of Tax Rates Elk Grove Township (Cont.)

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

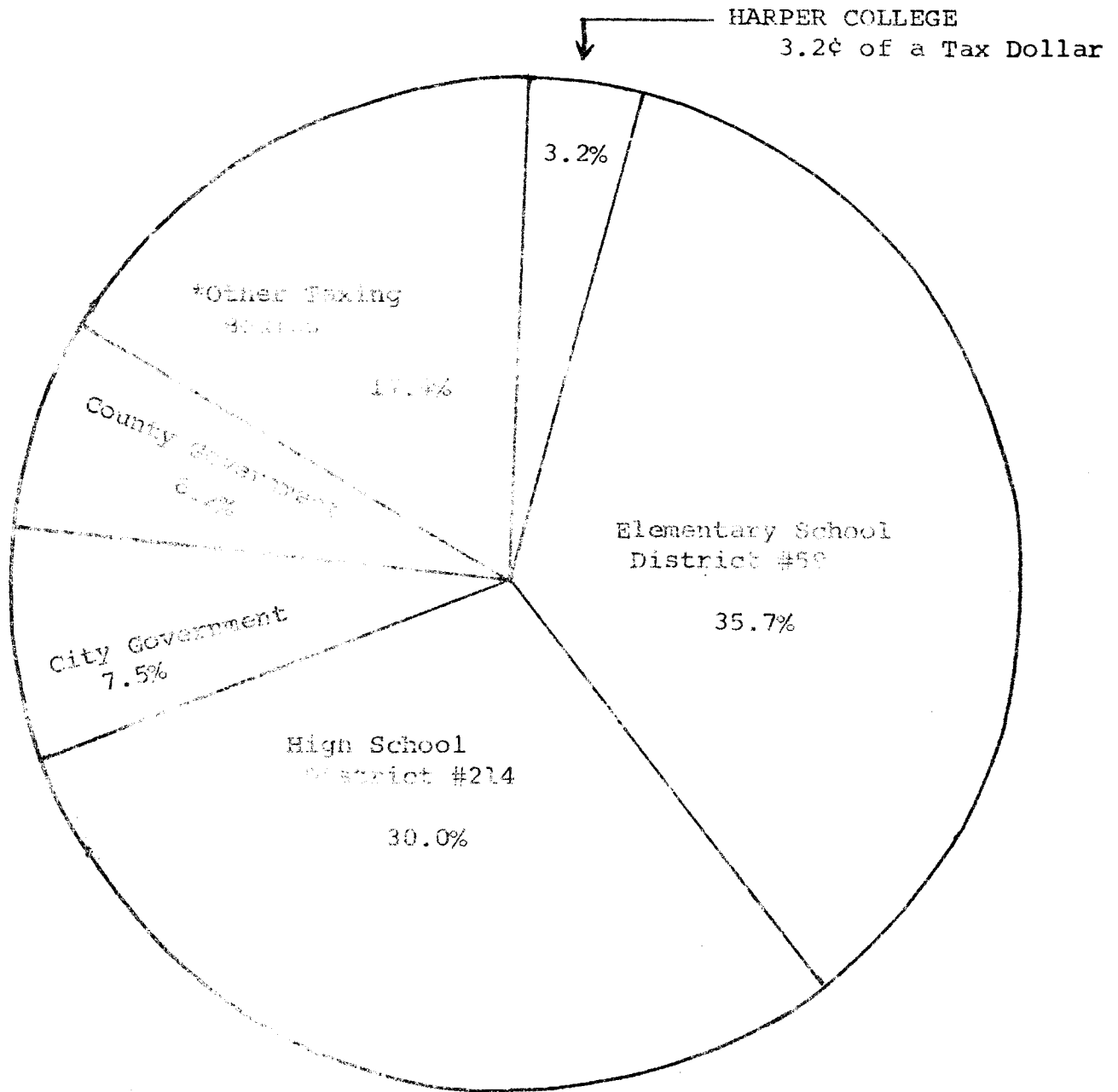
It should be pointed out that taxes on a home with an equalized assessed valuation of \$10,000 in Elk Grove Township would pay considerably more than \$21.20 in property taxes. The total tax rate for Elk Grove Township, for example, is approximately \$6.50 per \$100.00 of equalized assessed valuation. Of this \$6.50 tax rate, College District 512's tax rate is \$.212.

Taxes on a home assessed at \$10,000 in Elk Grove Township would be approximately \$650.00. Of this \$650.00, College District 512 receives \$21.20, less a 2% collection fee charged by the Township collector.

The important factor here is that each taxing body should be considered separately, based on their performance, in order to fairly analyze their service to the community.

The following chart shows how and to whom a tax dollar collected in Elk Grove Township is distributed.

Distribution of One Dollar of Tax Money  
Elk Grove Township  
1968



* 1. Forest Preserve	.068
2. Roads and Bridges	.056
3. Suburban Tuberculosis Sanitarium	.014
4. N.W. Mosquito Abatement District	.020
5. Metro. Sanitary District of Greater Chicago	.662
6. Park District	.246
7. Fire Protection District	.100
Total	1.166

## Educational Fund Explained

Of all the funds, the Educational Fund is the largest. It spends 52.3% of every tax dollar received by College District #512. Basically, all direct instructional services are paid for from this fund. It receives income from property taxes as previously indicated.

### Fund Balance

1. Harper College obtains 6.6% of its income from the fund balance which represents revenue not used in previous years. This is a short term source of funds and is limited to the revenue not spent in previous years.

### Local Resources

1. Harper College obtains 27.0% of its income from real estate and personal property taxes. The present tax rate is 11¢ per \$100 of equalized assessed valuation.

### Intermediate Resources

1. Harper College obtains 27.3% of its income from student tuition. Resident tuition is \$8.00 per semester hour. Non-resident tuition is based on cost less state aid and resident tuition charges that are paid by all students.
2. Harper College obtains 1.5% of its income from student fees. Fees are charged for laboratory courses and other courses that utilize special materials that are consumed based on each student's needs.
3. Harper College obtains .6% of its income from miscellaneous sources such as interest on investments.

### State Resources

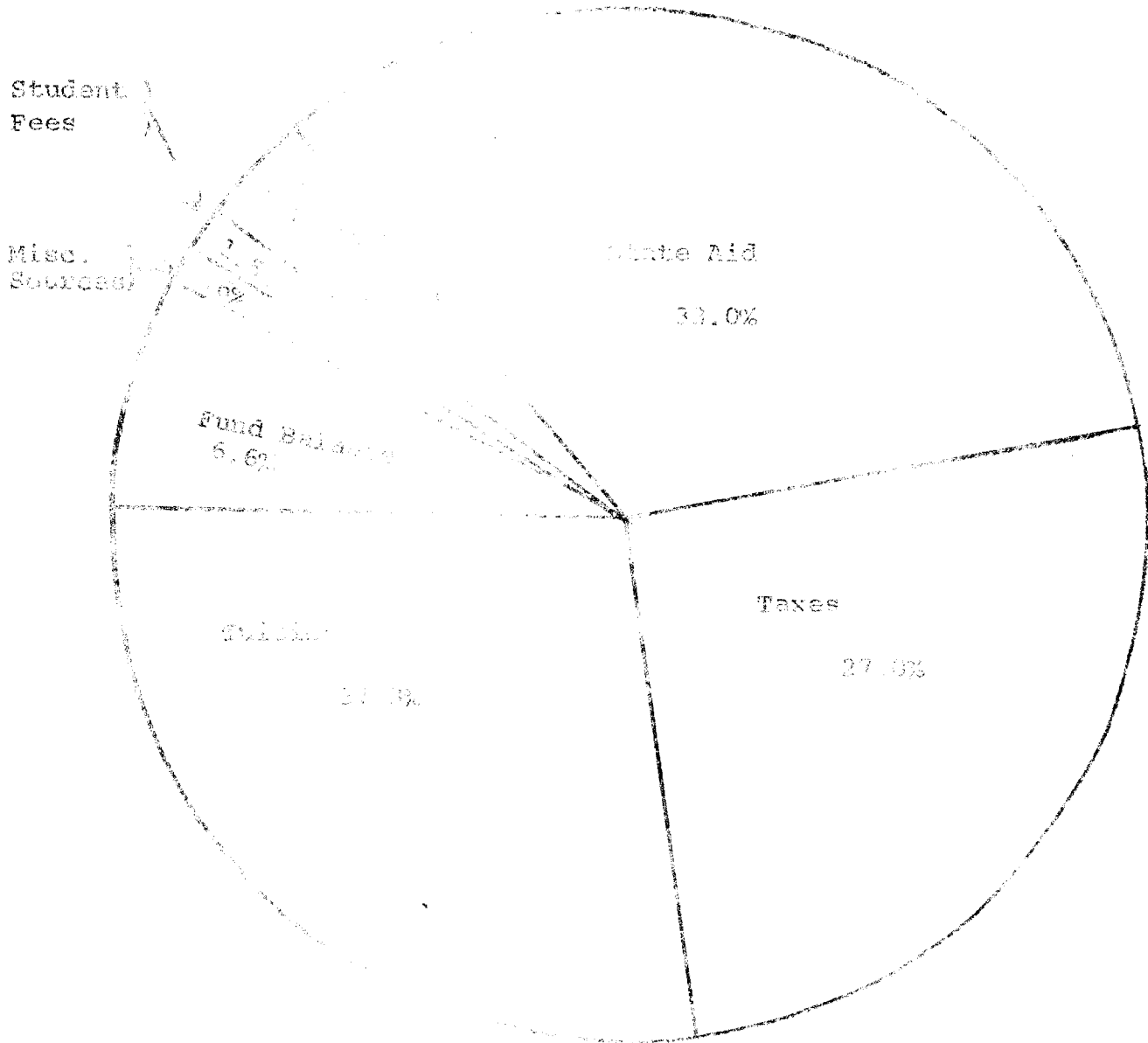
1. Harper College obtains 33.0% of its income from state aid. The State of Illinois reimburses the college at the rate of \$15.50 per semester hour of credit taken by students. This formula is based on mid-term enrollment.
2. Harper College obtains 4.0% of its income from the Board of Vocational Education and Rehabilitation. At the present time the college is reimbursed 50% of the salaries of career program instructors and 50% of equipment costs.

### Federal Resources

1. Harper College obtains funds from federal sources through the Economic Opportunity Act, Title VI, and the Higher Education Facilities Act. As the college matures, additional sources of income will be obtained. These funds are accounted for in other funds.

The following chart shows a breakdown of one dollar of income received in the Educational Fund:

Source of One Dollar of Income  
Educational Fund  
1968-69





The expense section of the Educational Fund is primarily allocated for instructional salaries. The following major classifications are used as expense categories in this fund:

1. Instruction

Instruction consists of those activities dealing directly with or aiding in the teaching of students or improving the quality of instruction. They include the activities of the faculty in the transfer, career and evening programs, and all the supportive equipment, materials, supplies, and costs that are necessary to implement the instructional program.

2. Learning Resource Center

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

3. Student Services and Aids

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

4. Data Processing

Data processing includes supportive services that are system-wide. Direct instructional expense related to data processing is included under the instruction function. The cost of data processing will be allocated to the appropriate cost center based on use at the end of the fiscal year. It also includes all equipment, materials, supplies, and costs that are necessary to support this function.

5. Institutional Research

Institutional research includes activities related to research projects conducted to improve Harper College. The research will be institutional in nature and should not be confused with "pure" research projects. Cost will be allocated at the end of the fiscal year to those areas utilizing the service. It also includes all equipment, materials, supplies, and costs that are necessary to support this function.

6. General Administration

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

7. General Institutional Expense

Institutional expense consists of those costs that benefit the entire college and are not readily assignable to a particular cost center. Appropriate cost allocations will be made at the end of the fiscal year. Fringe benefits, insurance costs, legal fees, provision for contingencies, scholarships, tuition charge-back, etc., are included in this area.

8. Operation and Maintenance of Physical Facilities

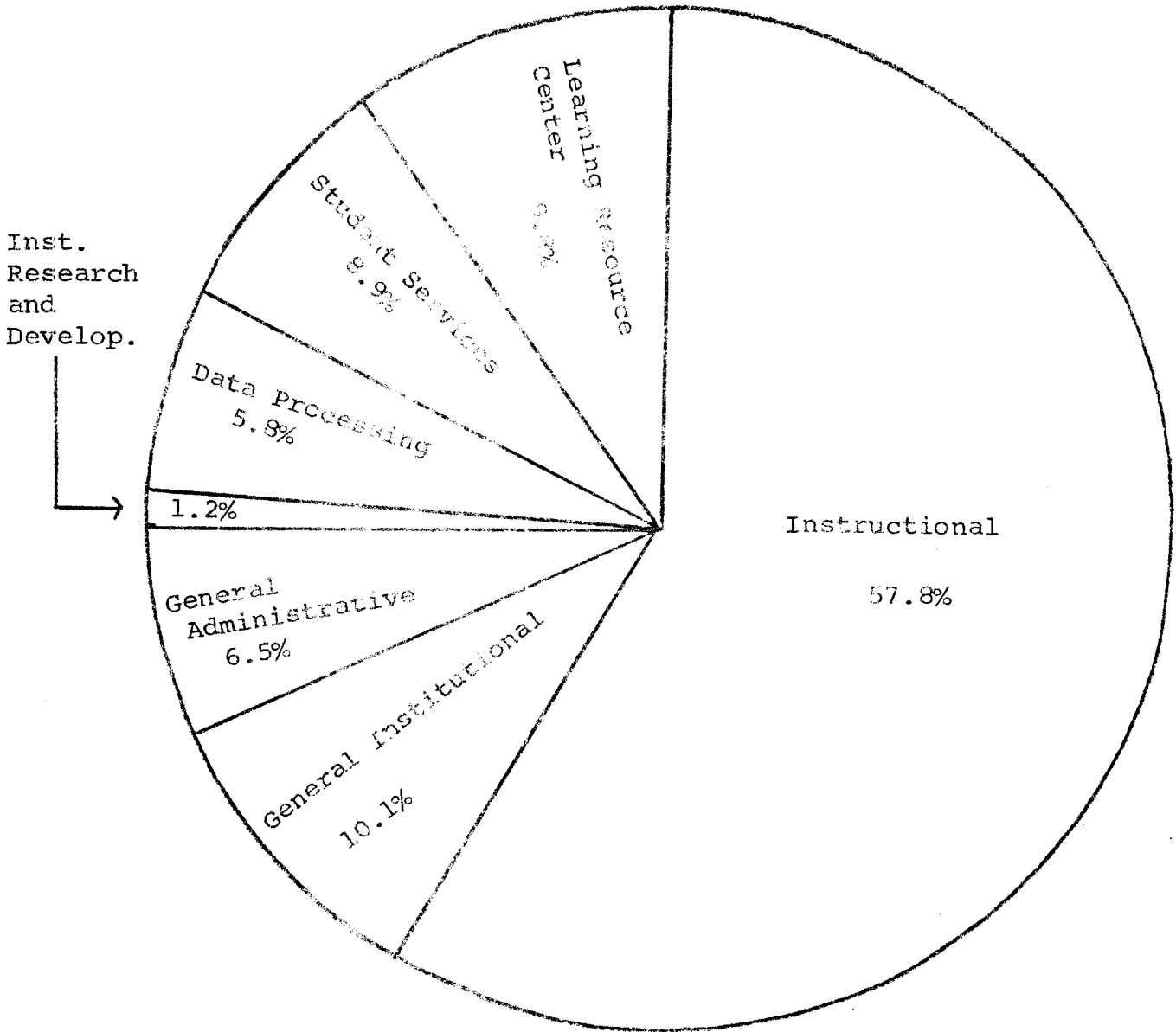
Operation of plant consists of the housekeeping activities necessary in order to keep the physical facilities open and ready for use. Maintenance of plant consists of those activities necessary to keep the grounds, buildings, and equipment operating efficiently. It also includes all equipment, materials,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

9. Public and Auxiliary Services

The public and auxiliary service function provides for the operation of the cafeteria, bookstore, student organizations, athletics and other related activities. It also includes all equipment, materials, supplies, and costs that are necessary to support this function.

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

Disposition of One Dollar of Expense  
Educational Fund  
1968-69



## The Bond and Interest Fund Explained

The Bond and Interest Fund is the second largest fund of the three funds that receive tax money. The Educational Fund receives approximately 50% of each tax dollar received by the district while the Bond and Interest Fund receives approximately 30%.

In terms of dollars this means that of the approximately \$21.00 received by the district from a home with an equalized assessed value of \$10,000, the Bond and Interest Fund receives \$6.30. This fund's only function is to retire principal and pay interest as it becomes due each year. This fund pays for college buildings the same way home owners pay for their homes.

Once the district has received approval from the voters to construct college buildings, the college district offers bonds for sale at public bid. The bonds are awarded to the lowest bidder. The interest rate paid by the district ranges between 4.5 to 5.5% depending on the competitiveness of the bond market at the time the bonds are offered for sale.

The college district may issue up to 5% of its assessed valuation in bonds, if it has voter approval for this amount. The 5% limit is established by law and cannot be exceeded regardless of the district's needs.

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

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

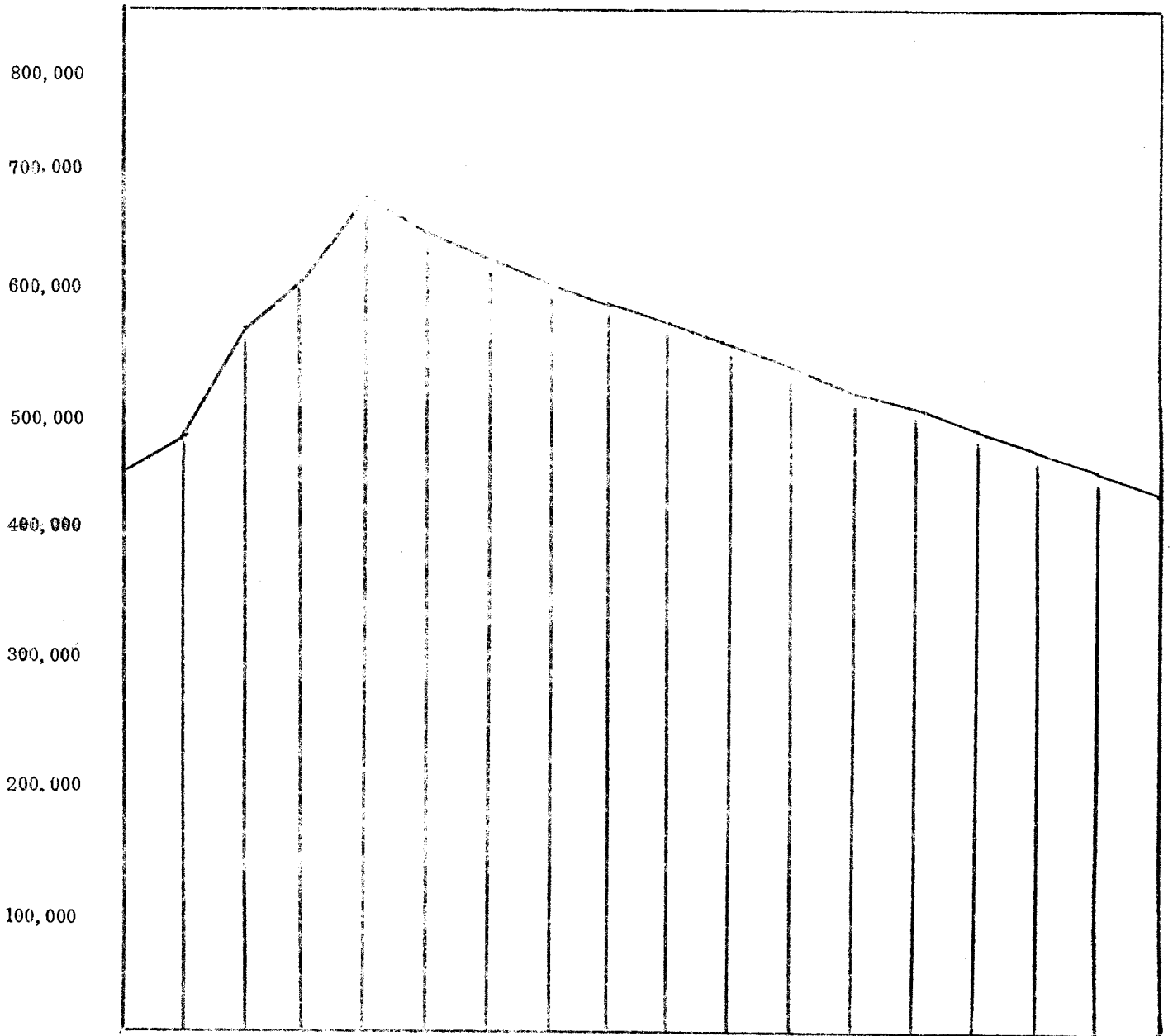
The tax rate is maintained by scheduling bonds and interest so that the expense of a given year will equal the same tax rate applied against that year's assessed valuation to produce the needed dollars. A simple explanation of this would be that enough new people and new businesses move into the district and pay their taxes each year to more than pay for the additional principal and interest requirements without costing the existing residents more tax money. This procedure has been successfully followed by Harper College and has produced a decreasing tax rate. The following chart shows the schedule of principal and interest payments for Harper College's outstanding debt.

WILLIAM RAINEY HARPER COLLEGE

May 8, 1968

SCHEDULE OF PRINCIPAL AND INTEREST PAYMENTS  
1967-1984

Dollars



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

## Why Have Your Taxes Increased?

### I. What Determines Your Tax Bill

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

1. The ASSESSOR'S VALUATION is the value placed on your property by the assessor of Cook County.
2. The EQUALIZATION FACTOR is a multiplier established by the State Department of Revenue and applied to the ASSESSOR'S VALUATION of all property in Cook County.

Due to the different bases of assessing property throughout the many counties in the state each year, the Department of Revenue of the State of Illinois sets the equalization factor. For 1968 the factor for Elk Grove Township is 1.45%. The assessed value which the assessor has set for your property is increased by this factor and the result is the assessed value as shown on your tax bill. This equalized assessed value multiplied by the total rate gives the amount of your tax.

3. The TAX RATE is established by the local government bodies who have the power to levy taxes in the community in which your property is located.
4. Your tax bill is computed as follows:

\$ 10,000	Assessor's value. This figure is based on land and improvements as determined by the assessor's office.
<u>x 1.45</u>	Equalization factor
\$ 14,500	Equalized value
0.276	Tax rate. This figure is composed of all the requirements of the various governmental agencies in the area.
<u>\$ 910.02</u>	Tax bill

- II. If your taxes have increased and the increase was not caused by a tax rate increase, then the value of your property has increased because of land value or improvements to your property.

Each four years the Assessor of Cook County, through the Township Assessor, performs a survey of assessments of land in Elk Grove Township. In an expanding area, the value of land is increasing. If the assessor determines a higher value for your property, this revised figure becomes the assessed valuation for taxing purposes. This reassessment occurred in 1965 and probably increased your 1965 tax bill paid in 1966. If your home's assessed valuation has increased because of an improvement, your tax bill will increase even if the tax rate has not increased.

TABLE 8

PROJECTED NUMBER OF FULL-TIME EQUIVALENT STUDENTS - WILLIAM RAINY HARPER JUNIOR COLLEGE, 1967-1980

	<u>1967-1968</u>	<u>1968-1969</u>	<u>1969-1970</u>	<u>1970-1971</u>	<u>1971-1972</u>	<u>1972-1973</u>	<u>1973-1974</u>	<u>1974-1975</u>	<u>1975-1976</u>	<u>1976-1977</u>	<u>1977-1978</u>	<u>1978-1979</u>	<u>1979-1980</u>
Percent of Grade 12 Graduates Likely to Seek Enrollment in Harper College	17%	20%	23%	23%	25%	26%	28%	27%	29%	29%	31%	33%	33%
Freshman Year Demand	634	820	1,002	1,094	1,259	1,354	1,571	1,653	1,876	1,988	2,178	2,448	2,557
Sophomore Students as Percent of Freshmen	-	40%	42%	45%	45%	50%	50%	51%	55%	60%	60%	60%	60%
Sophomore Year Demand	-	328	421	492	566	682	786	809	1,032	1,193	1,307	1,469	1,534
Special Full-Time Students as Percent of Total Full-Time Students	5%	6%	7%	8%	8%	10%	10%	10%	11%	11%	12%	12%	12%
TOTAL FULL-TIME STUDENTS	<u>668</u>	<u>1,220</u>	<u>1,550</u>	<u>1,724</u>	<u>1,985</u>	<u>2,276</u>	<u>2,763</u>	<u>2,847</u>	<u>3,257</u>	<u>3,574</u>	<u>3,960</u>	<u>4,451</u>	<u>4,649</u>
Ratio of Part Time to Full-Time Students	1.4	1.6	1.8	2.0	2.2	2.2	2.2	2.0	2.3	2.3	2.3	2.3	2.3
TOTAL PART-TIME STUDENTS	<u>936</u>	<u>1,952</u>	<u>2,790</u>	<u>3,336</u>	<u>4,367</u>	<u>5,005</u>	<u>6,162</u>	<u>5,703</u>	<u>7,514</u>	<u>8,220</u>	<u>9,108</u>	<u>10,237</u>	<u>10,693</u>
Part-Time Students in the Day Program (66%)	617	1,288	1,841	2,276	2,832	3,200	3,803	4,134	4,959	5,425	6,011	6,756	7,057
Full-Time Equivalent of Part-Time Day Students (50%)	308	644	921	1,140	1,440	1,650	1,902	2,067	2,480	2,713	3,001	3,378	3,529
TOTAL FULL-TIME EQUIVALENT STUDENTS IN THE DAY PROGRAM	<u>976</u>	<u>1,864</u>	<u>2,471</u>	<u>2,862</u>	<u>3,485</u>	<u>3,927</u>	<u>4,921</u>	<u>4,914</u>	<u>5,747</u>	<u>6,267</u>	<u>6,961</u>	<u>7,829</u>	<u>8,178</u>
Part-Time Students in Evening Program (34%)	318	664	949	1,172	1,485	1,767	1,929	2,129	2,555	2,795	3,097	3,481	3,636
Full-Time Equivalent of Part-Time Evening Students (20%)	69	185	266	329	415	476	549	596	715	783	867	975	1,018
TOTAL FULL-TIME EQUIVALENT STUDENTS	<u>1,075</u>	<u>2,050</u>	<u>2,737</u>	<u>3,193</u>	<u>3,841</u>	<u>4,399</u>	<u>5,070</u>	<u>5,510</u>	<u>6,462</u>	<u>7,070</u>	<u>7,828</u>	<u>8,804</u>	<u>9,196</u>

Source: Computed by Arthur D. Little, Inc.



WILLIAM RAINEY HARPER COLLEGE

SCHEDULE OF PRINCIPAL AND INTEREST PAYMENTS  
1967-1984


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


\*Paid in full

ASSESSED VALUATION COMPARED TO BOND RETIREMENT AND INTEREST REQUIREMENT

1966-1972

(1969-1972 Estimated)

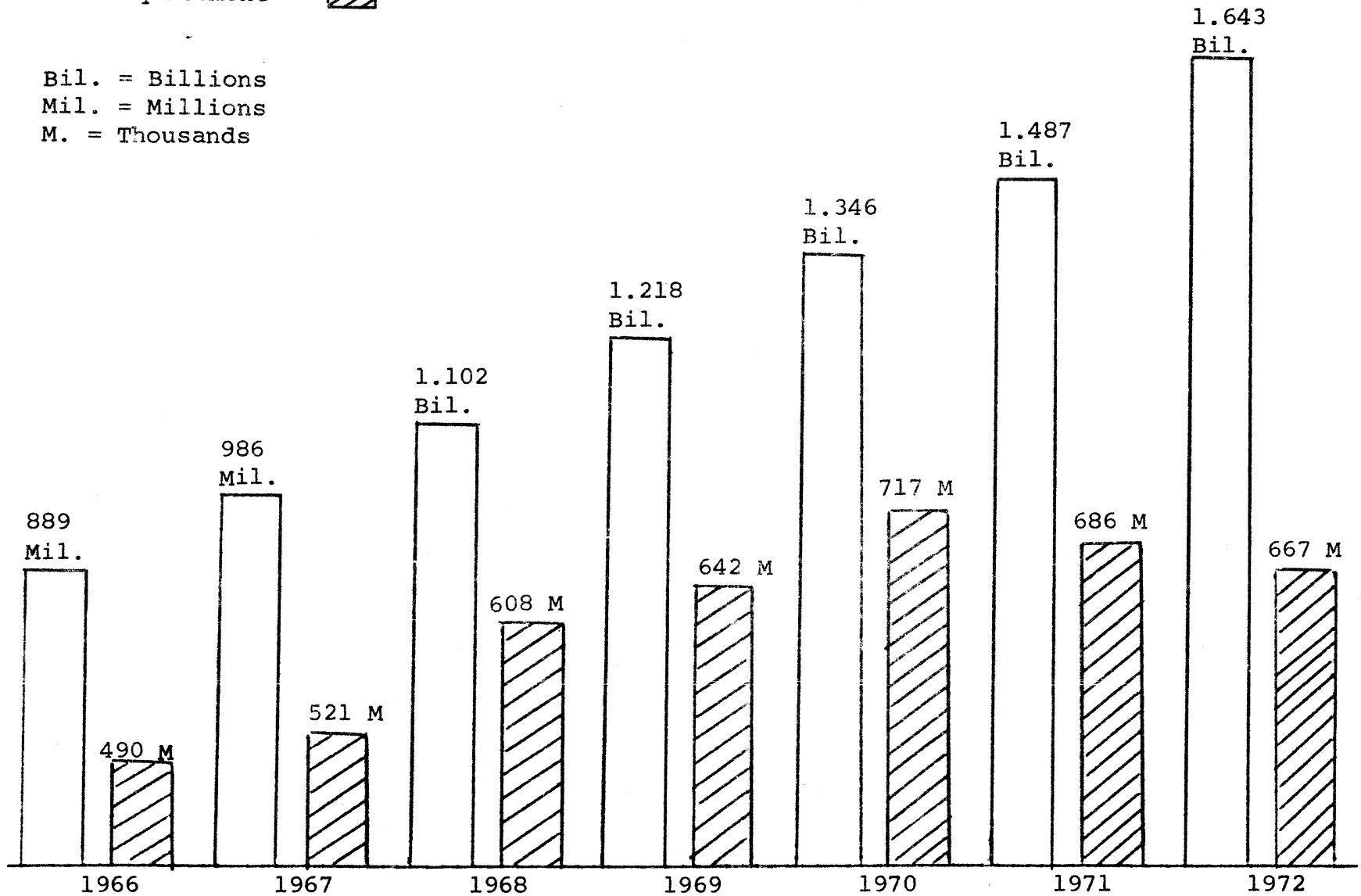
Assessed Valuation 

Bond Retirement &  
Int.Requirement 

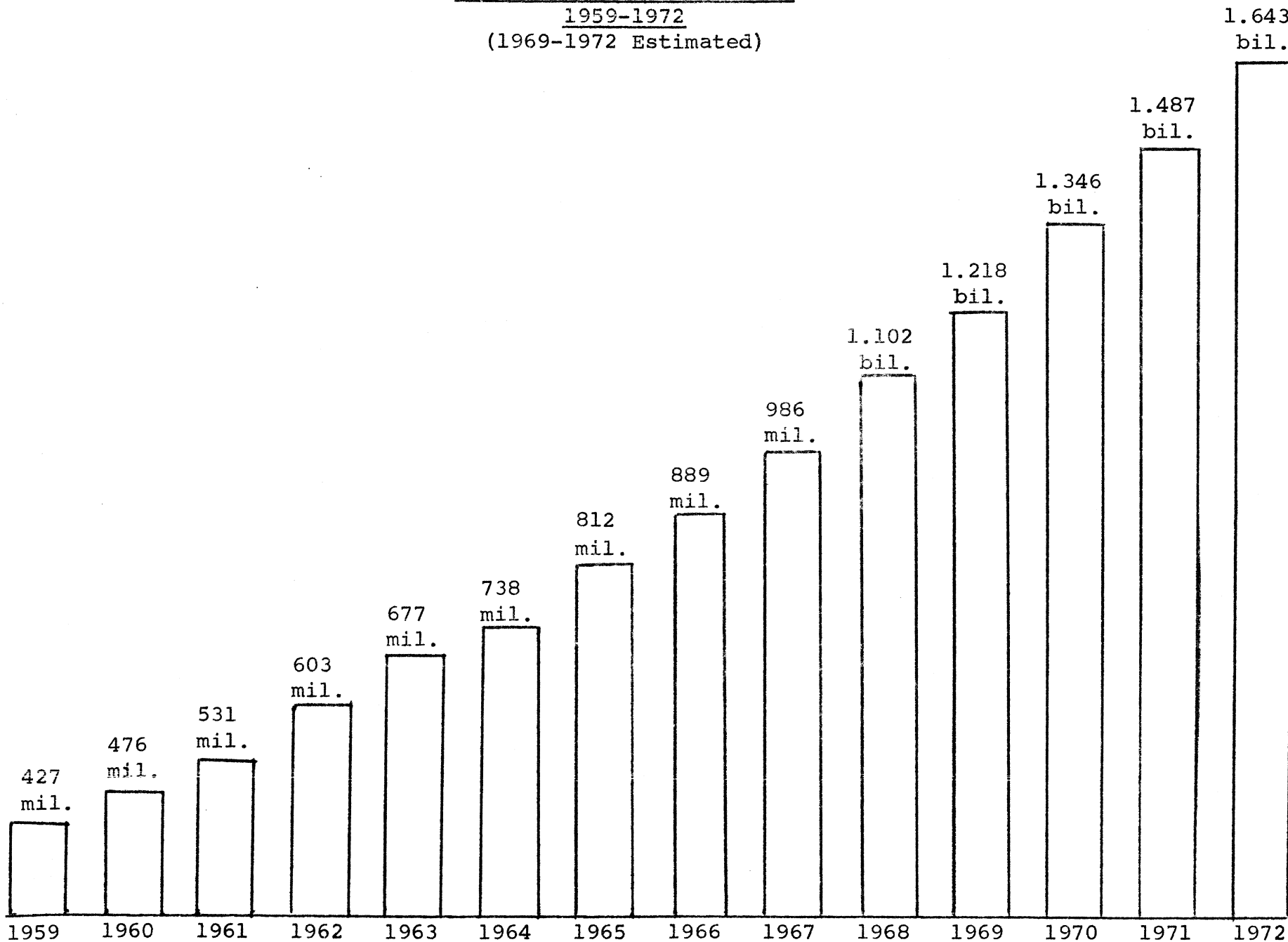
Bil. = Billions

Mil. = Millions

M. = Thousands



ASSESSED VALUATION GROWTH  
1959-1972  
(1969-1972 Estimated)



HEAD COUNT STUDENT ENROLLMENT (Estimated)  
1967-1979

