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**William Rainey Harper College**



**Program Budget**

**1986-87**

FOR ARCHIVAL USE ONLY



WILLIAM RAINEY HARPER COLLEGE

PROGRAM BUDGET 1986-87

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August, 1986

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# Introduction

COLLEGE BUDGET FOR 1986-87 FISCAL YEAR

Submitted herewith is the annual budget for the 1986-87 fiscal year. This budget presents the estimated revenue and expenditures necessary to finance the educational program at Harper College. Implicit in its presentation is the commitment to operate within these limitations.

The budget has been developed with as much involvement by staff as is possible. To the degree possible, each item summarized on the budget resulted from specific itemized supporting documents.

The following information should be noted in a review of the 1986-87 College budget:

1. The budget is based upon an FTE enrollment of 2,017 for summer, 7,564 for fall, and 6,810 for spring. Each division's projected budget does include salaries for part-time instructors so it is possible that additional students can be accommodated to a limited degree within the budget.
2. The estimated assessed valuation for 1985 increased by 6.00 percent.
3. The major proportion of expenditures is for salaries and employee benefits. Approximately 81 percent of the Educational Fund is allocated for this purpose. As is usually true, beyond salaries and employee benefits, it is difficult to realize substantial reductions from other categories of the budget.
4. The Educational Fund budget has a \$550,000 contingency account and the Building Fund budget has a \$284,717 contingency account. If these contingency accounts are not needed during the year, the fund balances should reflect an increase for the year.

This budget plan has been prepared to provide the Board, community and staff with detailed information on the financial resources supporting the educational commitments of Harper College.

James J. McGrath  
President

PROGRAM BUDGET

1986-87

CONTENTS

The following major sections of the budget are divided by tabs with indexes included at the beginning of each section.

Legal Basis

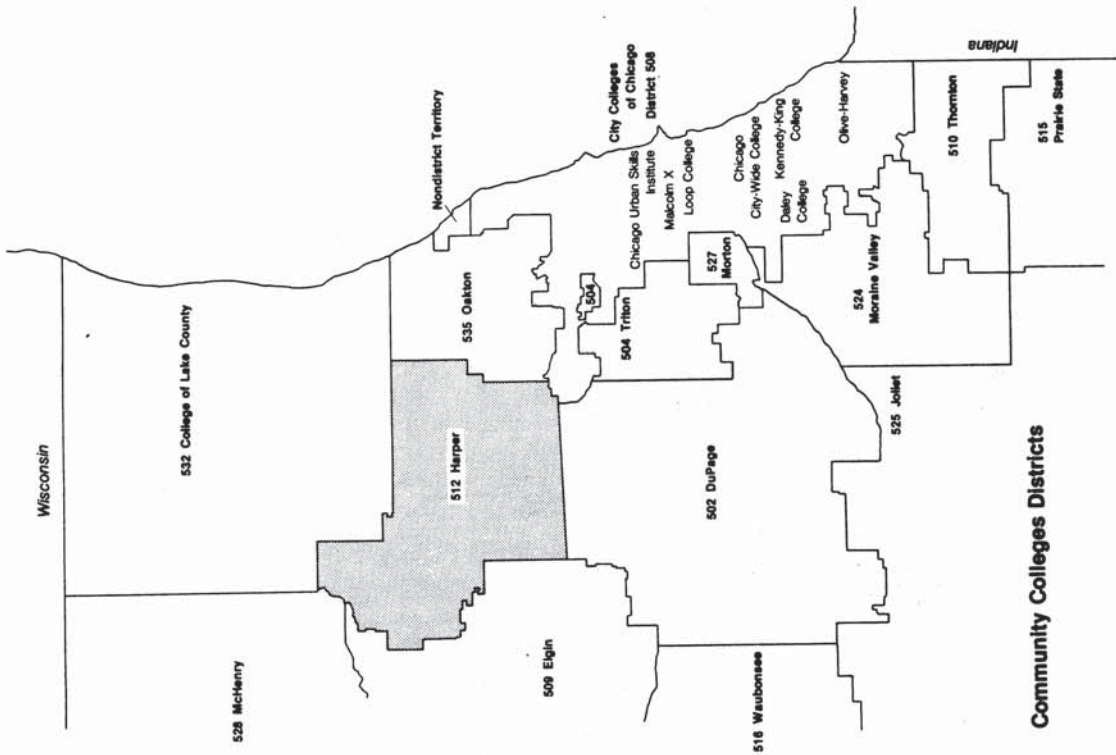
The legal requirements for a community college budget, and the Board of Trustees' legal responsibilities for the formation, adoption and implementation of the budget are explained in this section.

Financial Plan

This section covers the financial plan of operation for various funds, the source of district monies in the Operational Funds, explanations of the tax base and tax levy, analyses of income and cost per student, actual and estimated student growth, the budgetary process, and explanations of the various funds and resources.

Operating Budget

This section includes College revenue, budget summaries, the capital outlay budget, a breakdown of each cost center's budget in the Educational Fund, plus budgets for the Operations, Building and Maintenance Fund, Auxiliary Enterprises Fund, Bond and Interest Fund, and the Site and Construction Fund, (Operations, Building and Maintenance Fund, Restricted).



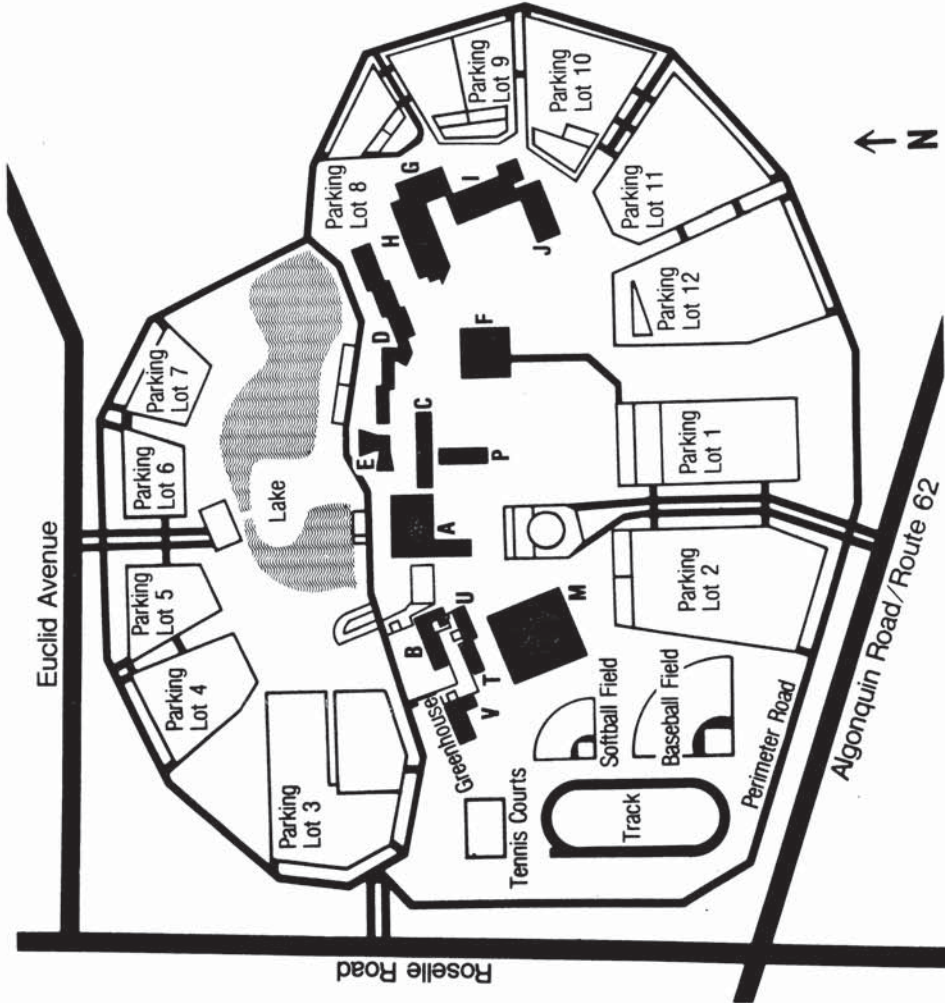
**Community Colleges Districts**



# William Rainey Harper College

## Campus Directory

- |  |   |
|--|---|
| <b>Building A, College Center</b><br>Registrar<br>Business Office<br>Health Services<br>Bookstore<br>Board Room                                    | <b>Building I, Business, Social Science, and Vocational Education</b><br>Child Care Center<br>Building J, Business, Social Science, and Vocational Education<br>Business and Social Science Division Office<br>Theatre and Box Office |
| <b>Building B, Public Safety, Physical Plant Office</b>  | <b>Building M, Physical Education, Athletics, and Recreation</b><br>Physical Education, Athletics, and Recreation Division Office   |
| <b>Building C</b><br>Continuing Education and Program Services<br>Division Office<br>Admissions<br>ART   | <b>Building P</b><br>Music<br>Women's Center  |
| <b>Building D</b><br>Life Science and Human Services Division Office<br>Dental Hygiene Clinic  | <b>Building T, Roads and Grounds Shop</b><br>Park Management  |
| <b>Building E, Lecture-Demonstration Center</b>  | <b>Building U</b><br>Art Studio   |
| <b>Building F, Learning Resources Center</b><br>Special Programs and Services Division Office<br>Liberal Arts Division Office<br>Library           | <b>Building V</b><br>Park Management<br>Greenhouse  |
| <b>Building G, Vocational Technology Shops and Laboratories</b>  |   |
| <b>Building H, Vocational Technology Shops and Laboratories</b><br>Technology, Mathematics and Physical Sciences Division Office<br>CAD/CAM Center |   |



# Legal Basis

Law

of the Constitution of the United States, with certain limitations imposed  
gives the responsibility for education to the States, or to the people."

The Illinois Constitution states: "The General Assembly shall provide a  
free schools, whereby all children of this State may receive a good con

The courts have said that the State owns all public school facilities and the  
y in legislative discretion. Recognizing the desirability of local control,  
ded for organization, according to desires of the people. Local governing  
school districts, within State law, in all matters pertaining to education.  
erty, donated, granted, or received for school, college, seminary or universi  
eof, shall be faithfully applied to the objectives for which such gifts or

College was established as a Class I junior college under the Illinois Mast  
1964, as implemented by the State General Assembly with the Public Junior Coll

College Act, Section 3-1 et. seq. sets forth the requirements concerning  
get.

community college district shall, within or before the first quarter of each  
annual budget which it deems necessary to defray all necessary expense  
e district, and in such annual budget shall specify the object and purposes  
ded for each object or purpose.

l contain a statement of the cash on hand at the beginning of the fiscal year  
ash expected to be received during such fiscal year from all sources, an estim  
contemplated for such fiscal year, and a statement of the estimated cash exp  
the end of such year. The estimate of taxes to be received may be based up  
cash receipts that may reasonably be expected by the district during such  
from the experience of the district in prior years and with due regard for  
c may substantially affect such receipts.

district shall fix a fiscal year.

... be prepared in tentative form by some person or persons designated by the Board. A tentative form shall be made conveniently available to public inspection for at least ten days prior to final action thereon. At least one public hearing shall be held as to such tentative form prior to final action thereon. Notice of availability for public inspection and of such hearing shall be given by publication in a newspaper published in such district, at least thirty days prior to such hearing.

Board

... by the people in each college district, is responsible for the college's budget implementation. The following resolutions reflect the official acts of the Board concerning the budget.

Persons to Prepare A Tentative Budget

Resolution, designate some person or persons to prepare a tentative budget. The following resolutions follow:

Resolved, by the Board of Trustees of Community College District #512, counties of Cook, DuSable and Will, State of Illinois, that \_\_\_\_\_ be and do prepare and submit to the Board a tentative budget for said college district for the fiscal year beginning July 1, 19\_\_\_\_, which tentative budget shall be filed with the Secretary of this Board and shall be timely published in accordance with the law.

Tentative Budget and Resolution Concerning Notice of Public Hearing:

Whereas \_\_\_\_\_ presented a Tentative Budget for the fiscal year July 1, 19\_\_\_\_ to June 30, 19\_\_\_\_, that it be placed on file until the public hearing. Whereupon \_\_\_\_\_, that the following notice of public hearing be published in the following newspapers in the Community College District, \_\_\_\_\_

Resolved, hereby given by the Board of Trustees of Community College District #512, Cook, DuSable and McHenry, State of Illinois, that a tentative budget for said college district for the fiscal year July 1, 19\_\_\_\_ to June 30, 19\_\_\_\_, will be placed on file and made available to public inspection at Harper College, Administration Offices, Algonquin, Illinois, commencing \_\_\_\_\_, 19\_\_\_\_, at \_\_\_\_\_ a.m.



operations, Building and Maintenance, Bond and Interest, Building and Maintenance (and Construction), Auxiliary, Audit, and Liability Protection and Settlement and of expenditures from each of the aforementioned funds, be and the same is budget of this Community College District for the said fiscal year.

During the school year it is necessary to amend certain budget amounts, the Board may transfer various items in the budget of any fund in amounts not exceeding in the aggregate 10% of that fund.

That

if these transfers must exceed this 10% limitation, or if it is determined that the total amount transferred and are to exceed the budgeted total of that fund, the Board should amend the budget used in its original adoption.

Truth in Taxation Act

The Truth in Taxation Act requires that all taxing districts in the State of Illinois determine the amount of property taxes necessary to be levied for the year not less than twenty (20) days prior to the aggregate tax levy of the district; and

the amount of property taxes extended or estimated to be extended upon the levy of the year shall be given and a tax levy in an amount which is more than 105% of the amount levied for the preceding year; and

The amount of property taxes extended for the year was:

Operating and Maintenance Purposes	\$ _____
Insurance Purposes	\$ _____
Liability Protection and Occupational Diseases	\$ _____
Other Purposes	\$ _____
Capital Purposes	\$ _____
Other Purposes	\$ _____
Other Purposes	\$ _____

AS, it is hereby determined that the estimated amount of taxes to be levied for

\$	educational purposes
\$	operations, building and maintenance purposes
\$	ort liability insurance purposes
\$	orkers' compensation and occupational diseases
\$	insurance purposes
\$	employment insurance purposes
\$	financial audit purposes
\$	TOTAL

HEREFORE, BE IT RESOLVED by the Board of Trustees of Community College Dis Kane, Lake and McHenry, State of Illinois, as follows:

Section 1: The aggregate amount of taxes estimated to be levied for \$

Section 2: The aggregate amount of taxes estimated to be levied for the year of the taxes extended by the district in the year \_\_\_\_\_.

Section 3: Public notice shall be given in the newspapers of general circulation of the counties in which said district is located, and a public notice all in the manner and time prescribed in said notice, which notice shall be 1/8 page in size, with type no smaller than 11 point, enclosed in than 1/4 inch wide, and in substantially the following form:

NOTICE OF INTENTION TO ADOPT A TAX LEVY IN AN AMOUNT WHICH IS MORE THAN 105% OF THE EXTENSION, EXCLUSIVE OF ELECTION COSTS, FOR THE PRECEDING YEAR

NOTICE IS HEREBY GIVEN that is the intention of the Board of Trustees of District No. 512, Counties of Cook, Kane, Lake and McHenry, State of Illinois amended tax levy for the year \_\_\_\_\_ which is more than 105% of the extension election costs, for the year \_\_\_\_\_.

1. The aggregate amount of property taxes extended by said district for \_\_\_\_\_ \$
2. The aggregate amount of the proposed tax levy for \_\_\_\_\_, exclusive of
3. The percentage increase is \_\_\_\_\_%.

4. Public Hearing on the proposed budget and tax levy of said district \_\_\_\_\_ p.m. at the Board of Trustees, \_\_\_\_\_, at \_\_\_\_\_, Rainey Harper College, Algonquin and Roselle Roads, Palatine.

Secretary, Board of Trustees

E: THIS MUST BE IN AT LEAST 11 POINT TYPE, THE BLACK BORDER MUST BE NOT LESS THAN 1/8 PAGE IN SIZE.)



ate Concerning Tax Levy

\_\_\_\_\_ moved, seconded by \_\_\_\_\_:  
The following Resolution and Certificate of Tax Levy for 19\_\_ be approved and  
Mainey Harper College, Community College District #512, Counties of Cook, Kan  
Illinois, and that the certificate of levy be filed with the County Clerks'  
McHenry Counties, State of Illinois, in accordance with the provisions of 3-  
ge Act:

That we require the sum of \$\_\_\_\_\_ to be levied as a special tax for  
equalized assessed value of the tax property of this district for the year 19\_\_;

That we require the sum of \$\_\_\_\_\_ to be levied as a special tax for  
educational purposes on the equalized assessed value of the tax property of this distr

That we require the sum of \$\_\_\_\_\_ to be levied as a special tax  
for purposes on the equalized assessed value of the tax property of this district for

That we require the sum of \$\_\_\_\_\_ to be levied as a special tax for  
educational purposes on the equalized assessed value of the tax  
property of this district for the year 19\_\_;

That we require the sum of \$\_\_\_\_\_ to be levied as a special tax for  
educational purposes on the equalized assessed value of the tax property of this district for the year

That we require the sum of \$\_\_\_\_\_ to be levied as a special tax for  
educational purposes on the equalized assessed value of the tax property of this district for the year 19\_\_

\_\_\_\_ day of \_\_\_\_\_, 19\_\_.

\_\_\_\_\_  
\_\_\_\_\_  
Community College District #512, Counties of Cook, Kane, Lake and McHenry,

THE ILLINOIS COMMUNITY COLLEGE BOARD

The Board was created by the Public Junior College Act, and its powers are defined. Its primary function is to guarantee statewide planning. In addition, it serves as a board for the distribution of funds to the community colleges of the State and enter into contracts

The Board also retains the power to establish efficient and adequate standards for community colleges. Finally, the Illinois Community College Board serves as a coordinating agency for the study of student characteristics, and other subjects.

The Illinois Community College Board are such that they both encourage and assist the trustees for individual community colleges.

The definition of Trustees is defined in the provisions of the Illinois Public Community College Act, 1969, seq., ch. 22, Illinois Revised Statutes. It is also set forth in the Handbook

and the bylaws that constitute some specific tasks to which the members of the Board of Trustees



pt regulations for the admission of students which do not conflict  
Revised Statutes, Ch. 122, par. 103-17, and to admit all qualified stud  
e. In such a case, those best qualified will be admitted, giving preference  
thorized or required by the Illinois Revised Statutes, Ch. 122, par. 103-17.

nity and protect Board members and employees against death, bodily injury and  
including defense thereof, when damages are sought for alleged negligent or w  
or employee is acting within the scope of employment or under the direction

ide, on an equal basis, access to the campus to the official representatives  
and the United States if such access is provided to other persons or groups  
of educational or occupational opportunities.

action as is currently, or may in the future be, required by the laws of Ill  
refrain from taking such action as is currently, or may in the future be,  
or the United States.

# Operating Budget

SUMMARY OF BUDGETS

1986-87

BEGINNING FUND BALANCE	REVENUE	EXPENDITURES	ENDING FU BALANCE
\$900,000	\$23,002,187	\$23,002,187	\$900,00
300,000	6,058,622	6,058,622	300,00
7,505,000	401,000	1,795,000	6,111,00
2,600,000	1,295,267	1,151,667	2,743,60
(5,000)	35,075	30,000	7
(20,000)	320,000	300,000	
260,000	4,255,147	4,244,597	270,55

HARPER COLLEGE FINANCIAL PLAN OF OPERATION

Plan for Harper College

g out the entire educational program of this district, the Board, in accordar  
following funds for operation. A fund may be defined simply as a sum of money  
ing on specific activities or attaining certain objectives. Each fund is a  
maintain its own financial integrity without permanent assistance from anothe

0-000-000)

is established by Section 103-1 of The Illinois Public Community College  
k rate for the Educational Fund is 75 cents per \$100 of equalized assessed val  
istricts in cities with less than 500,000 inhabitants.

s used to account for the revenues and expenditures of the academic and servi  
ncludes the cost of instructional, administrative, and professional salarie  
y books and materials; maintenance of instructional and administrative equi  
ng to the educational program of the college. (See Sections 103-20.3 and 10  
ity College Act.)

rustees may make a determination within the budget for the distribution of  
local property taxes among the operating funds, i.e., the Educational  
nd Maintenance Fund, and the Public Building Commission Operation and Mainte

nd Maintenance Fund (0200-000-000)

ding and Maintenance Fund is established by Section 103-1 and Section 103-2  
munity College Act. The statutory maximum tax rate is set at \$.10 per \$10  
community college districts in cities with less than 500,000 inhabitants.

o account for expenditures for the improvement, maintenance, repair, or  
y, including the cost of interior decorating and the installation, improveme  
ntenance of building fixtures; rental of buildings and property for communi  
all premiums for insurance upon buildings and building fixtures; salaries of  
custodial employees; all costs of fuel, lights, gas, water, telephone service  
ent; and professional surveys of the condition of college buildings. (See  
Public Community College Act.)

Trustees of any district may make a determination within the budget for the use of monies other than local property taxes among the operating funds, i.e., the Educational and Maintenance Fund.

Building and Maintenance Fund (Restricted) (0300-000-000)

The Illinois Public Community College Act allows the local board of trustees to set aside an accumulation of funds for building purposes and site acquisition not to exceed one percent of the district's equalized assessed valuation. Monies in this fund may not be transferred or loaned to any other fund or used for any other purpose.

Examples of monies restricted from the Operations, Building and Maintenance levy include: Fire Protection, Health, and Safety levies; Building Bond Proceeds; Repair and Replacement monies restricted from the Operations, Building and Maintenance levy; and monies for in a series of self-balancing accounts in this fund.

Debt Service Fund (0400-000-000)

A Debt Service Fund is established by Section 103A-1 of the Illinois Public Community College Act to account for payment of principal, interest, and related charges on any outstanding bonds.

Each bond issue must be accounted for separately using a group of self-balancing accounts.

Enterprise Fund (0500-000-000)

An Enterprise Fund is established by Section 103-31.1 of the Illinois Public Community College Act for enterprise services where a fee is charged to students/staff. Each enterprise/service should be accounted for separately using a group of self-balancing accounts within the fund. Examples of enterprise services include student stores, and intercollegiate athletics.

Transfers from the Educational Fund to the Enterprise Fund should be included in this fund. Such transfers from the Educational Fund should be shown as transfers to the appropriate account.



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

0-000-000)

is established by Section 103-33.1 of the Illinois Public Community College Act. It  
should be established without voter approval by resolution of the local board of trustees for  
the purpose of having on hand at all times sufficient cash to meet the demands for ordinary  
operations. Additional bonds may be issued, without voter approval, in an amount or  
maturity of bonds do not exceed at any one time 75 percent of the total tax extension  
authorized for the Educational Fund and the Operations, Building and Maintenance Fund  
and the year's corporate personal property replacement tax allocation.

account for the proceeds of working cash bonds. By making temporary transfers  
from the Educational Fund, the Operations, Building and Maintenance Fund, or the  
Working Cash Fund, the demands for ordinary and necessary expenditures during periods of  
temporary cash shortages may be met.

Principal or interest of working cash bonds should be made from the Bond and Interest  
Fund through Section 103-33.6 of the Illinois Public Community College Act relating to the  
Working Cash Fund.)

Account Group (0800-000-000)

is to be used to record the value of plant assets and is normally supported

Account Group (0900-000-000)

is used to record long-term liabilities.

(1000-000-000)

Fund, established by Section 103-27c of the Illinois Public Community College Code, should hold funds when the college serves as a custodian or fiscal agent for another agency rather than a beneficial interest in these monies. Each agency's monies should be accounted for in a complete group of self-balancing accounts, or sub-fund, within this fund. Each account should be accounted for in this fund.

000)

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

and Settlement Fund (1200-000-000)

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

00-000)

Established to meet federal regulations regarding the separate accountability for federal grants.

es and Fund Balance (00-000-000)

This account code is to be used for all balance sheet accounts.

000-000)

Established for the recording of costs of those activities dealing directly with or aiding in the teaching of students in the activities of the faculty in the baccalaureate-oriented transfer, occupational studies, and remedial and ABE/ASE programs (associate degree credit and remedial). This account includes all equipment, materials, supplies, and costs that are necessary for the program.



General Administration (0080-000-000)

General administration consists of those activities which have as their purpose regulation, direction and control of the affairs of the college on a district-wide basis. Business Office, Information Services and Personnel Services are included in this category. Also included are all equipment, materials, supplies and costs that are necessary for the operation of the college.

Institutional Support 0090-000-000

Institutional support consists of those costs that benefit the entire college. Appropriate cost allocations will be made to a particular cost center. Administrative data processing, insurance costs, legal fees, and non-operating expense and tuition chargeback are examples of institutional support costs.

College District #512 Monies - Operating Fund (Educational and Operations, Maintenance and Other Funds Combined)

Resources

College will obtain 47.7% of its income from real estate taxes. The present assessed valuation are \$175 for the Educational Fund and \$.075 for the Maintenance Fund.

Following table shows an analysis of current (1985) tax rates by fund and/or

1985 Tax Rates	Present Maximum Tax Rate	Single Referendum	Statutory Maximum
	.1725	.1750**	.125
.0739	.0750**	.05	.10
.0208	None*	n/a	n/a
.0051	None	n/a	n/a
.0062	None	n/a	n/a
.0006	None	n/a	n/a

ational  
Bldg. Maint.  
& Interest  
, Prot. & Settle.  
th Safety  
ncial Audit

ing tax rates were increased by a successful referendum on February 26, 1985.

will obtain 21.0% of its income from student tuition. Resident tuition is

tion is based on cost less state aid and resident tuition charges that are p  
r College will obtain .3% of its income from chargebacks to community colleg  
ses not offered in these districts. As community colleges have now annexed  
the district, this source of revenue has declined significantly.

tains 1.7% of its income from student fees. Fees include charges for labora  
that utilize special materials that are consumed based on each student's need

tains 4.1% of its income from miscellaneous sources, such as interest on inve

#### al Property Taxes

ns 1.0% of its income from a tax which was established to replace the corpora  
ted by statute.

tains 22.8% of its income from state aid.

obtains 1.0% of its income from the Board of Vocational Education and Reh  
ion is reimbursed on a credit hour basis and varies upon funds available.

tains .4% of its income from various state grants to support Adult Basic Educ

Harper College will have a balanced budget and will not use any part of its

percentage income by source for 1978-1986:

OF INCOME CATEGORIES-Operating Fund Budget

<u>78-79</u>	<u>79-80</u>	<u>80-81</u>	<u>81-82</u>	<u>82-83</u>	<u>83-84</u>	<u>84-85</u>	<u>85-86</u>	<u>86-87</u>
33.5%	31.1%	36.7%	33.1%	32.9%	30.4%	31.9%	39.6%	47.7%
0.0	13.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1.8	1.3	.9	.6	.5	.3	.4	.4	.3
0.0	1.2	1.9	1.0	.9	.8	1.3	.8	1.0
33.3	35.2	30.2	25.5	23.4	22.5	24.9	24.3	22.8
2.5	2.8	3.5	1.0	2.1	1.6	2.5	1.4	1.0
1.3	.7	1.0	.7	.7	.7	.6	.7	.4
29.0	30.0	29.5	27.8	28.5	29.3	30.0	25.7	21.0
2.3	2.5	2.8	2.4	2.4	2.1	2.3	2.2	1.7
1.6	4.6	5.9	5.9	3.8	1.9	2.2	2.0	
.4	.2	.8	.1	.2	.2	.5	.3	4.1
<u>(5.7)</u>	<u>(22.7)</u>	<u>(13.2)</u>	<u>1.9</u>	<u>4.6</u>	<u>10.2</u>	<u>3.4</u>	<u>2.6</u>	<u>0.0</u>
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

ase increased in 1985 as a result of construction and the quadrennial in the

corporate personal property taxes were eliminated by law from the College ta  
a corporation income tax has been provided for. However, contrary to expec  
has been declining instead of increasing as personal property taxes did.

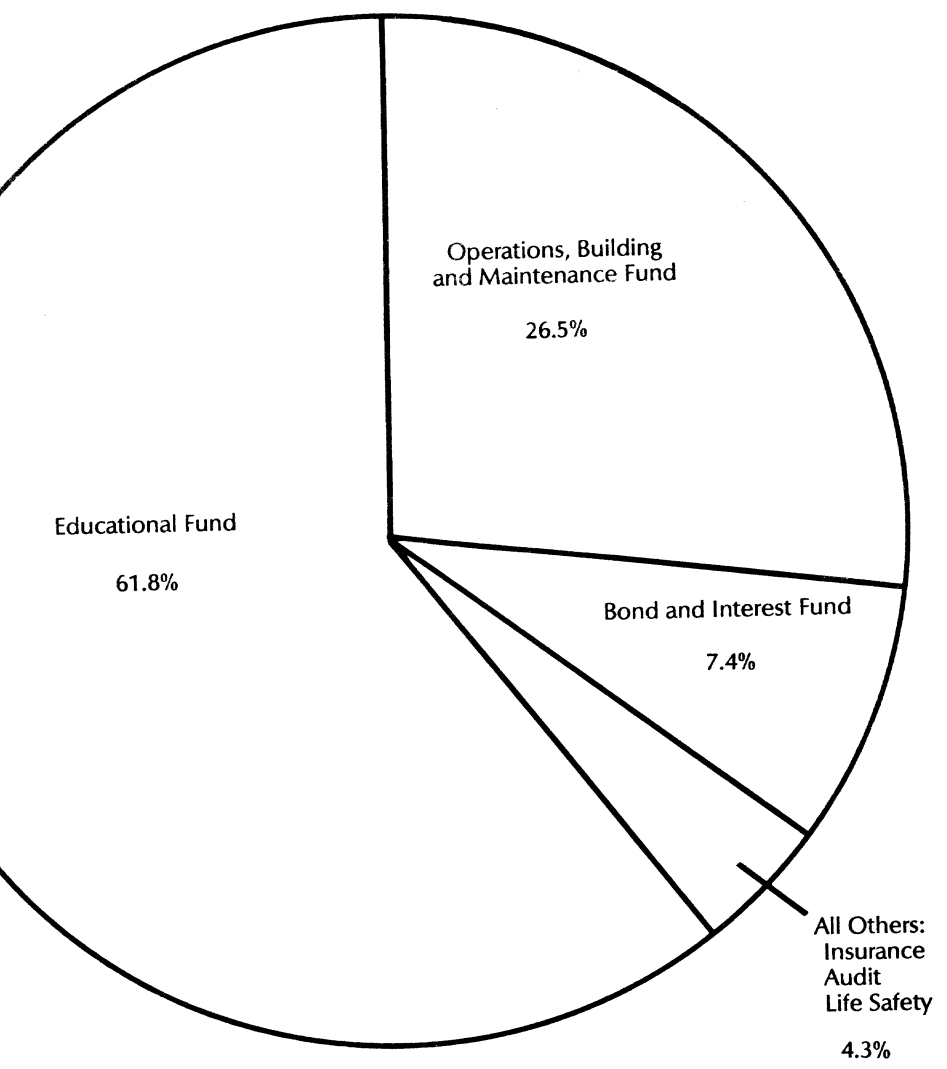
	Kane	Lake	McHenry	Total <sup>2</sup>
355	9,410,980	56,091,365	5,479,020	983,853,720
885	9,704,760	59,584,904	5,830,140	1,099,757,689
879	9,764,000	68,295,666	6,311,830	1,289,522,375
845	8,841,510	69,505,339	6,718,620	1,413,559,314
131	10,290,910	80,463,728	7,685,492	1,566,113,261
865	10,130,450	82,978,210	8,096,462	1,805,025,987
224	10,371,870	90,121,216	8,545,174	2,008,500,484
484	10,806,000	86,016,123	9,076,898	2,065,834,505
773	11,365,159	91,049,476	9,908,872	2,165,797,280
537	11,448,225	106,621,325	10,948,833	2,478,107,920
278	11,697,079	130,436,610	12,231,351	2,742,510,318
400	12,431,067	152,700,196	15,370,140	2,984,423,803
380	13,732,046	180,378,734	18,878,169	2,996,870,329
229	16,128,261	210,902,047	23,228,607	3,679,428,144
160	17,627,690	227,873,468	26,692,117	4,464,757,435
687	18,487,126	238,071,691	27,483,310	4,763,406,814
554	16,026,712	243,165,764	26,612,772	4,755,667,802
256	15,871,907	253,282,510	27,572,183	5,075,991,856
692	15,947,850	269,086,882	28,796,049	5,731,281,473

any year, all of Harper College was in Cook County. The annexation of Barrington covers three additional counties.

entirely covers districts #211, #214 and #220 (formerly #224).

B. Distribution of College District 512's Share of One Tax Dollar

1985 Levy as Extended

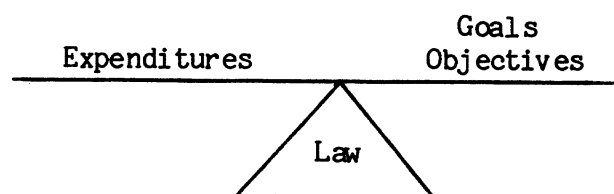




statistical tabulation of numbers that show anticipated revenue and expenditure of the on-going educational program for one year beginning July 1 and ending

is a continuous process that should culminate in the development of a district's educational program for the ensuing year.

at the end of a fiscal year must include an evaluation of the educational district's operation. The budget must be in balance. However, this means The following concept illustrates the point:



es of William Rainey Harper College's philosophy is the commitment to involve development and operation of the College. The sharing of authority requires a ability by the individuals or groups involved. The advisory role of the ly by the ability of these groups to analyze problems and present recommenda on and Board of Trustees. The cornerstone of this philosophy is the beli will ultimately evolve Harper College into one of the outstanding community

educational philosophy, a budget philosophy has been developed that involves the n and assigns responsibility to those who share in the authority to implement es have been established:

ty for the adoption of the budget rests with the Board of Trustees and is bas  
the President.

in consultation with the three Vice Presidents, is responsible for balancing  
in the framework of the budget based on overall institutional goals.

t of Administrative Services is responsible for the formulation, operation an  
t.

n faculty involvement, the budget has been decentralized along organizationa  
t places responsibility at the operational level for budgetary planning.  
is in the best position to set priorities for efficient operation based upo  
he budget formulation progresses and reductions are collectively made by all  
the budget, each manager becomes familiar with the operation of all cost cer  
the budget. The result is an agreed upon budget that the faculty can unc  
Budget formulation therefore begins with the faculty and proceeds along or  
s legally adopted by the Board of Trustees.

as Office is responsible for the overall control of the budget, individual c  
or their estimates and subsequent expenditures. All expenditures initiated t  
receive approval through organizational lines of authority.

must conform to the policies of the Board of Trustees.

consists of the evolution, implementation, and evaluation of the budget. Tr  
s:

Faculty function

faculty administrative function

orization - A Board of Trustees function

nd implementation - A faculty administrative function

mbined faculty and Board of Trustees function

# Educational Fund

LOCAL GOVERNMENTAL SOURCES

CURRENT TAXES	5,178,780.00	
CURRENT TAXES	4,491,415.00	
BACK TAXES	40,000.00	
CHARGE-BACK REVENUE	100,000.00	
TOTAL LOCAL GOVERNMENTAL SOURCES	<u>9,810,195.00</u>	9,810,195.00

STATE GOVERNMENTAL SOURCES

CCB STATE GRANTS	5,292,205.00	
SBE/ VOCATIONAL ED	300,000.00	
SBE/ADULT ED	104,000.00	
CORP.PERS.PROP.REPL.TAX	225,000.00	
TOTAL STATE GOVERNMENTAL SOURCES	<u>5,921,205.00</u>	5,921,205.00

FEDERAL GOVERNMENTAL SOURCES

DEPT OF EDUCATION	298,000.00	
TOTAL FEDERAL GOVERNMENTAL SOURCES	<u>298,000.00</u>	298,000.00

STUDENT TUITION & FEES

TUITION RESIDENT SUMMER	816,885.00	
TUITION RESIDENT FALL	3,063,420.00	
TUITION RESIDENT SPRING	2,758,050.00	
TUITION REFUNDS RESIDENT SUMMER	<del>67,500.00</del>	
TUITION REFUNDS RESIDENT FALL	<del>256,500.00</del>	
TUITION REFUNDS RESIDENT SPRING	<del>214,110.00</del>	
GRADUATION FEES	24,045.00	
TRANSCRIPT FEES	20,038.00	
LABORATORY FEES	208,394.00	
APPLICATION FEES	144,273.00	
EXAMINATION FEES	2,004.00	
PARKING FEES	2,004.00	
TOTAL STUDENT TUITION & FEES	<u>6,501,008.00</u>	6,501,008.00

FACILITIES REVENUE

OTHER FACILITIES RENTAL	15,000.00	
TOTAL FACILITIES REVENUE	<u>15,000.00</u>	15,000.00

INTEREST ON INVESTMENTS

TIME DEPOSITS	445,784.00	
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FINAL BUDGET SUMMARY EST. REVENUE

AL INTEREST ON INVESTMENTS	<u>                    </u>	445,
OTHER REVENUES		
<hr/>		
PROCEEDS FRM SALE OF SCRAP EQPT	1,000.00	
OTHER MISC. REVENUE	10,000.00	
AL OTHER REVENUES	<u>                    </u>	11,0
FUND TOTAL	<u>                    </u>	<u>23,002,</u>

TRUCTION		
-----		
CALAUREATE-ORIENTED TRANSFER		
-----		
CCOUNTING TRANSFER		
-----		
SALARIES		
-----		
ONTRACTS=FT INSTRUCTIONAL	165,609.00	
NSTRUCTIONAL STAFF=PART TIME	122,877.00	
AL SALARIES	<u>288,486.00</u>	288,
-----		
MPLOYEE BENEFITS		
-----		
ROUP MEDICAL AND LIFE INSURANCE	11,004.00	
UITION REIMBURSEMENT	120.00	
ROFESSIONAL EXPENSE	1,210.00	
AL EMPLOYEE BENEFITS	<u>12,334.00</u>	12,
-----		
ENERAL MATERIALS AND SUPPLIES		
-----		
NSTRUCTIONAL SUPPLIES	400.00	
AL GENERAL MATERIALS AND SUPPLIES	<u>400.00</u>	
-----		
RAVEL AND MEETING EXPENSE		
-----		
ILEAGE=LOCAL	50.00	
AL TRAVEL AND MEETING EXPENSE	<u>50.00</u>	
-----		
ING TRANSFER		<u>301,</u>

FINAL BUDGET SUMMARY EXPENDITURES

MANAGEMENT TRANSFER		
<hr/>		
SALARIES		
<hr/>		
CONTRACTS=FT INSTRUCTIONAL	145,850.00	
INSTRUCTIONAL STAFF=PART TIME	62,906.00	
TAL SALARIES	<hr/>	208,
<hr/>		
EMPLOYEE BENEFITS		
<hr/>		
GROUP MEDICAL AND LIFE INSURANCE	12,260.00	
TUITION REIMBURSEMENT	680.00	
PROFESSIONAL EXPENSE	1,150.00	
TAL EMPLOYEE BENEFITS	<hr/>	14,
<hr/>		
GENERAL MATERIALS AND SUPPLIES		
<hr/>		
INSTRUCTIONAL SUPPLIES	110.00	
TAL GENERAL MATERIALS AND SUPPLIES	<hr/>	
<hr/>		
TRAVEL AND MEETING EXPENSE		
<hr/>		
MEETING EXPENSE	20.00	
MILEAGE=LOCAL	50.00	
TAL TRAVEL AND MEETING EXPENSE	<hr/>	
<hr/>		
CAPITAL OUTLAY		
<hr/>		
OFFICE EQUIPMENT	400.00	
TAL CAPITAL OUTLAY	<hr/>	
		<hr/>
MENT TRANSFER		223,

FINAL BUDGET SUMMARY EXPENDITURES

<b>MARKETING TRANSFER</b>		
<hr/>		
<b>SALARIES</b>		
<hr/>		
CONTRACTS-FT INSTRUCTIONAL	22,233.00	
INSTRUCTIONAL STAFF-PART TIME	5,984.00	
TOTAL SALARIES	<hr/>	28,217.00
<hr/>		
<b>EMPLOYEE BENEFITS</b>		
<hr/>		
GROUP MEDICAL AND LIFE INSURANCE	1,320.00	
DUPLICATION REIMBURSEMENT	40.00	
PROFESSIONAL EXPENSE	120.00	
TOTAL EMPLOYEE BENEFITS	<hr/>	1,480.00
<hr/>		
<b>NONCONTRACTUAL SERVICES</b>		
<hr/>		
MAINTENANCE SERVICES	100.00	
TOTAL CONTRACTUAL SERVICES	<hr/>	100.00
<hr/>		
<b>GENERAL MATERIALS AND SUPPLIES</b>		
<hr/>		
INSTRUCTIONAL SUPPLIES	160.00	
TOTAL GENERAL MATERIALS AND SUPPLIES	<hr/>	160.00
<hr/>		
<b>TRAVEL AND MEETING EXPENSE</b>		
<hr/>		
MEETING EXPENSE	30.00	
MILEAGE-LOCAL	40.00	
TOTAL TRAVEL AND MEETING EXPENSE	<hr/>	70.00
<hr/>		
MARKETING TRANSFER		<hr/>
		30,627.00



ECONOMICS TRANSFER		
<hr/>		
SALARIES		
<hr/>		
CONTRACTS=FT INSTRUCTIONAL	102,754.00	
INSTRUCTIONAL STAFF=PART TIME	38,186.00	
TOTAL SALARIES	<hr/>	140,
EMPLOYEE BENEFITS		
<hr/>		
GROUP MEDICAL AND LIFE INSURANCE	8,400.00	
TUITION REIMBURSEMENT	580.00	
PROFESSIONAL EXPENSE	780.00	
TOTAL EMPLOYEE BENEFITS	<hr/>	9,
GENERAL MATERIALS AND SUPPLIES		
<hr/>		
INSTRUCTIONAL SUPPLIES	50.00	
TOTAL GENERAL MATERIALS AND SUPPLIES	<hr/>	
TRAVEL AND MEETING EXPENSE		
<hr/>		
MEETING EXPENSE	10.00	
TOTAL TRAVEL AND MEETING EXPENSE	<hr/>	
		<hr/>
ECONOMICS TRANSFER		150,

DATA PROCESSING TRANSFER		
<hr/>		
SALARIES		
<hr/>		
CONTRACTS=FT INSTRUCTIONAL	43,110.00	
INSTRUCTIONAL STAFF=PART TIME	15,141.00	
TOTAL SALARIES	<u>58,251.00</u>	58,2
<hr/>		
EMPLOYEE BENEFITS		
<hr/>		
GROUP MEDICAL AND LIFE INSURANCE	3,000.00	
POSITION REIMBURSEMENT	110.00	
PROFESSIONAL EXPENSE	280.00	
TOTAL EMPLOYEE BENEFITS	<u>3,390.00</u>	3,3
<hr/>		
CONTRACTUAL SERVICES		
<hr/>		
MAINTENANCE SERVICES	6,211.00	
TOTAL CONTRACTUAL SERVICES	<u>6,211.00</u>	6,2
<hr/>		
GENERAL MATERIALS AND SUPPLIES		
<hr/>		
INSTRUCTIONAL SUPPLIES	3,160.00	
TOTAL GENERAL MATERIALS AND SUPPLIES	<u>3,160.00</u>	3,1
<hr/>		
TRAVEL AND MEETING EXPENSE		
<hr/>		
MEETING EXPENSE	10.00	
LEASAGE-LOCAL	20.00	
TOTAL TRAVEL AND MEETING EXPENSE	<u>30.00</u>	
<hr/>		
DATA PROCESSING TRANSFER		<u>71,0</u>

FINAL BUDGET SUMMARY EXPENDITURES

<u>ANTHROPOLOGY TRANSFER</u>		
<u>SALARIES</u>		
CONTRACTS=FT INSTRUCTIONAL	45,837.00	
INSTRUCTIONAL STAFF=PART TIME	11,978.00	
TOTAL SALARIES	<u>57,815.00</u>	57,815.00
<u>EMPLOYEE BENEFITS</u>		
GROUP MEDICAL AND LIFE INSURANCE	2,800.00	
TUITION REIMBURSEMENT	120.00	
PROFESSIONAL EXPENSE	260.00	
TOTAL EMPLOYEE BENEFITS	<u>3,180.00</u>	3,180.00
<u>GENERAL MATERIALS AND SUPPLIES</u>		
INSTRUCTIONAL SUPPLIES	75.00	
TOTAL GENERAL MATERIALS AND SUPPLIES	<u>75.00</u>	
		<u>61,070.00</u>
ANTHROPOLOGY TRANSFER		61,070.00

EDUCATION TRANSFER

SALARIES

INSTRUCTIONAL STAFF—PART TIME  
SALARIES

10,403.00

10,4

ON TRANSFER

10,4

FINAL BUDGET SUMMARY EXPENDITURES

GEOGRAPHY TRANSFER		
<hr/>		
SALARIES		
<hr/>		
INSTRUCTIONAL STAFF-PART TIME	3,502.00	
TOTAL SALARIES	<u>3,502.00</u>	3,
<hr/>		
GENERAL MATERIALS AND SUPPLIES		
<hr/>		
INSTRUCTIONAL SUPPLIES	25.00	
TOTAL GENERAL MATERIALS AND SUPPLIES	<u>25.00</u>	
		<hr/>
PHY TRANSFER		3,

ISTORY TRANSFER		
<hr/>		
SALARIES		
<hr/>		
ONTRACTS=FT INSTRUCTIONAL	135,533.00	
NSTRUCTIONAL STAFF=PART TIME	19,333.00	
AL SALARIES	<u>154,866.00</u>	154,866
<hr/>		
MPLOYEE BENEFITS		
<hr/>		
ROUP MEDICAL AND LIFE INSURANCE	8,400.00	
UITION REIMBURSEMENT	300.00	
ROFESSIONAL EXPENSE	780.00	
AL EMPLOYEE BENEFITS	<u>9,480.00</u>	9,480
<hr/>		
ENERAL MATERIALS AND SUPPLIES		
<hr/>		
NSTRUCTIONAL SUPPLIES	50.00	
AL GENERAL MATERIALS AND SUPPLIES	<u>50.00</u>	
<hr/>		
APITAL OUTLAY		
<hr/>		
FFICE EQUIPMENT	325.00	
AL CAPITAL OUTLAY	<u>325.00</u>	
<hr/>		
TRANSFER		<u>164,266</u>

FUND BUDGET SUMMARY EXPENDITURES

<u>POLITICAL SCIENCE TRANSFER</u>		
<u>SALARIES</u>		
CONTRACTS-FT INSTRUCTIONAL	85,493.00	
INSTRUCTIONAL STAFF-PART TIME	11,711.00	
AL SALARIES	<u>97,204.00</u>	97.2
<u>EMPLOYEE BENEFITS</u>		
GROUP MEDICAL AND LIFE INSURANCE	5,600.00	
UNION REIMBURSEMENT	240.00	
PROFESSIONAL EXPENSE	520.00	
AL EMPLOYEE BENEFITS	<u>6,360.00</u>	6.3
<u>GENERAL MATERIALS AND SUPPLIES</u>		
INSTRUCTIONAL SUPPLIES	50.00	
AL GENERAL MATERIALS AND SUPPLIES	<u>50.00</u>	
		<u>103.5</u>
AL SCIENCE TRANSFER		103.5

PSYCHOLOGY TRANSFER		
<hr/>		
SALARIES		
<hr/>		
CONTRACTS-FT INSTRUCTIONAL	259,586.00	
INSTRUCTIONAL STAFF-PART TIME	67,310.00	
TOTAL SALARIES	<u>326,896.00</u>	326,8
<hr/>		
EMPLOYEE BENEFITS		
<hr/>		
GROUP MEDICAL AND LIFE INSURANCE	16,660.00	
POSITION REIMBURSEMENT	220.00	
PROFESSIONAL EXPENSE	1,560.00	
TOTAL EMPLOYEE BENEFITS	<u>18,440.00</u>	18,4
<hr/>		
GENERAL MATERIALS AND SUPPLIES		
<hr/>		
INSTRUCTIONAL SUPPLIES	50.00	
TOTAL GENERAL MATERIALS AND SUPPLIES	<u>50.00</u>	
<hr/>		
CAPITAL OUTLAY		
<hr/>		
OFFICE EQUIPMENT	250.00	
TOTAL CAPITAL OUTLAY	<u>250.00</u>	2
<hr/>		
PSYCHOLOGY TRANSFER		<u>345,6</u>



FINAL BUDGET SUMMARY EXPENDITURES

SOCIOLOGY TRANSFER		
<hr/>		
SALARIES		
<hr/>		
CONTRACTS—FT INSTRUCTIONAL	123,500.00	
INSTRUCTIONAL STAFF—PART TIME	34,329.00	
TOTAL SALARIES	<hr/>	157,
EMPLOYEE BENEFITS		
<hr/>		
GROUP MEDICAL AND LIFE INSURANCE	8,400.00	
TUITION REIMBURSEMENT	580.00	
PROFESSIONAL EXPENSE	780.00	
TOTAL EMPLOYEE BENEFITS	<hr/>	9,
GENERAL MATERIALS AND SUPPLIES		
<hr/>		
INSTRUCTIONAL SUPPLIES	50.00	
TOTAL GENERAL MATERIALS AND SUPPLIES	<hr/>	
		<hr/>
SOCIOLOGY TRANSFER		167,

<b>JOURNALISM TRANSFER</b>		
<hr/>		
<b>SALARIES</b>		
<hr/>		
CONTRACTS-FT INSTRUCTIONAL	25,347.00	
INSTRUCTIONAL STAFF-PART TIME	587.00	
STUDENT EMPLOYEES	570.00	
TOTAL SALARIES	<hr/>	26,
<b>EMPLOYEE BENEFITS</b>		
<hr/>		
GROUP MEDICAL AND LIFE INSURANCE	1,880.00	
PROFESSIONAL EXPENSE	170.00	
TOTAL EMPLOYEE BENEFITS	<hr/>	2,
<b>CONTRACTUAL SERVICES</b>		
<hr/>		
MAINTENANCE SERVICES	540.00	
TOTAL CONTRACTUAL SERVICES	<hr/>	
<b>GENERAL MATERIALS AND SUPPLIES</b>		
<hr/>		
INSTRUCTIONAL SUPPLIES	140.00	
PRINTING	540.00	
TOTAL GENERAL MATERIALS AND SUPPLIES	<hr/>	
		<hr/>
JOURNALISM TRANSFER		29,

FEDERAL BUDGET CATEGORY EXPENDITURES

ENGLISH TRANSFER		
<hr/>		
SALARIES		
<hr/>		
CONTRACTS-FT INSTRUCTIONAL	653,691.00	
INSTRUCTIONAL STAFF-PART TIME	219,689.00	
TOTAL SALARIES	<hr/>	873,380.00
<hr/>		
EMPLOYEE BENEFITS		
<hr/>		
GROUP MEDICAL AND LIFE INSURANCE	50,400.00	
POSITION REIMBURSEMENT	570.00	
PROFESSIONAL EXPENSE	1,500.00	
TOTAL EMPLOYEE BENEFITS	<hr/>	52,470.00
<hr/>		
CONTRACTUAL SERVICES		
<hr/>		
RETIREMENT SERVICES	10,828.00	
TOTAL CONTRACTUAL SERVICES	<hr/>	10,828.00
<hr/>		
GENERAL MATERIALS AND SUPPLIES		
<hr/>		
INSTRUCTIONAL SUPPLIES	1,500.00	
TOTAL GENERAL MATERIALS AND SUPPLIES	<hr/>	1,500.00
<hr/>		
TRAVEL AND MEETING EXPENSE		
<hr/>		
MEETING EXPENSE	520.00	
TRAVEL-LOCAL	220.00	
TOTAL TRAVEL AND MEETING EXPENSE	<hr/>	740.00
<hr/>		
TRANSFER		938,448.00

PEECH TRANSFER		
<hr/>		
SALARIES		
<hr/>		
CONTRACTS=FT INSTRUCTIONAL	194,226.00	
INSTRUCTIONAL STAFF=PART TIME	47,297.00	
TOTAL SALARIES	<u>241,523.00</u>	241,
<hr/>		
EMPLOYEE BENEFITS		
<hr/>		
GROUP MEDICAL AND LIFE INSURANCE	14,000.00	
UNION REIMBURSEMENT	100.00	
PROFESSIONAL EXPENSE	680.00	
TOTAL EMPLOYEE BENEFITS	<u>14,780.00</u>	14,
<hr/>		
GENERAL MATERIALS AND SUPPLIES		
<hr/>		
INSTRUCTIONAL SUPPLIES	200.00	
TOTAL GENERAL MATERIALS AND SUPPLIES	<u>200.00</u>	
<hr/>		
TRAVEL AND MEETING EXPENSE		
<hr/>		
MEETING EXPENSE	150.00	
MILEAGE=LOCAL	50.00	
TOTAL TRAVEL AND MEETING EXPENSE	<u>200.00</u>	
<hr/>		
CAPITAL OUTLAY		
<hr/>		
INSTRUCTIONAL EQUIP=NON=REIMB	410.00	
TOTAL CAPITAL OUTLAY	<u>410.00</u>	
<hr/>		
TRANSFER		<u>257,</u>

FINAL BUDGET SUMMARY EXPENDITURES

HUMANITIES TRANSFER		
<hr/>		
SALARIES		
<hr/>		
INSTRUCTIONAL STAFF-PART TIME LOCAL SALARIES	<u>18,993.00</u>	18,9
GENERAL MATERIALS AND SUPPLIES		
<hr/>		
INSTRUCTIONAL SUPPLIES LOCAL GENERAL MATERIALS AND SUPPLIES	<u>160.00</u>	1
TRAVEL AND MEETING EXPENSE		
<hr/>		
MEETING EXPENSE TRAVEL-LOCAL LOCAL TRAVEL AND MEETING EXPENSE	<u>100.00</u> <u>50.00</u>	1
		<hr/>
LOCAL SALARIES TRANSFER		19,0

.00

.00

.00

.00

.00